

THE FACULTY OF FORENSIC & LEGAL MEDICINE OF THE ROYAL COLLEGE OF PHYSICIANS

England & Wales · Charity number 1119599

Details

Other names	THE FACULTY OF FORENSIC & LEGAL MEDICINE OF THE ROYAL COLLEGE OF PHYSICIANS (FFLM)
Status	Registered
Legal form	Other
Registered	2007-06-11
Register	View on the Charity Commission register

Contact

Address	11 St. Andrews Place Regents Park London NW1 4LE
Phone	07387911532
Email	charlene.campbell@fflm.ac.uk
Website	www.fflm.ac.uk

Activities

Objects: OBJECTS 1.2 THE FACULTY HAS THE FOLLOWING OBJECTS:1.2.1 TO PROMOTE FOR THE PUBLIC BENEFIT THE ADVANCEMENT OF EDUCATION AND KNOWLEDGE IN THE FIELD OF FORENSIC AND LEGAL MEDICINE IN ALL ITS CLASSES ("FORENSIC AND LEGAL MEDICINE")1.2.2 TO DEVELOP AND MAINTAIN FOR THE PUBLIC BENEFIT THE GOOD PRACTICE OF FORENSIC AND LEGAL MEDICINE BY ENSURING THE HIGHEST PROFESSIONAL STANDARDS OF COMPETENCE AND ETHICAL INTEGRITY.

Activities: The FFLM is a charity set up to develop and maintain the highest possible standards of competence and professional integrity in forensic and legal medicine.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

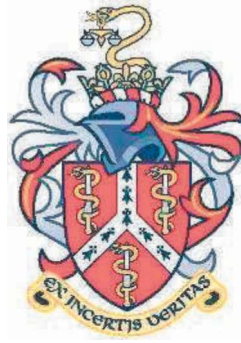
Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,018,441	£962,221	£1,141,517	8
2023-12-31	£1,134,724	£1,052,723	£1,060,256	8
2022-12-31	£650,360	£464,900	£961,762	4
2021-12-31	£477,925	£329,622	-	-
2020-12-31	£407,008	£345,930	-	-

Trustees

Name	Role	Appointed
Collette O'Connor		2024-11-05
Dr Alex Gorton		2024-11-05
Dr Amy Hamm		2020-03-04
Dr Bernadette Butler		2022-11-02
Dr Catherine White		
Dr Deryn Evans		2023-05-12
Dr Elizabeth Sevink		2023-05-12
Dr Iain Brew		2023-05-12
Dr Jonathan McAllister		2025-09-15
Dr Laura Dean		2026-04-21
Dr Robin Jamieson		2025-07-22
Dr Sarah Camp		2026-04-21
Elaine Cook		2022-05-06
Emma Murphy		2025-06-17
Samantha Fenoulhet		2025-09-25
Stacey Day		2023-05-12
Taylor Holman		2024-11-05

Accounts



Faculty of Forensic & Legal Medicine of the Royal College of Physicians

**Accounts and Report for the year ended
31 December 2024**

Registered Charity No. 1119599
Faculty of Forensic and Legal Medicine

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Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

The Trustees present their annual report and financial statements of the Faculty of Forensic and Legal Medicine for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in Notes 1 & 2 to the accounts and comply with the Faculty's trust deed, the Charities Act 2011 and 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).

The Faculty of Forensic & Legal Medicine do not hold fundraising events.

Objectives and activities

The Faculty has the following purpose and objectives as per its Standing Orders:

- To promote for the public benefit, the advancement of education and knowledge in the field of forensic and legal medicine in all its classes ("Forensic and Legal Medicine").
- To develop and maintain for the public benefit the good practice of Forensic and Legal Medicine by ensuring the highest professional standards of competence and ethical integrity.

The activities the Faculty has undertaken in relation to its purposes as per the Standing Orders and in furtherance of public benefit are as follows:

- To set professional standards for admission to membership of the Faculty.
- To promote training and research in Forensic and Legal Medicine for the public benefit.
- To conduct examinations and award certificates and diplomas.
- To establish lectures in Forensic and Legal Medicine and award prizes and scholarships.
- To disseminate, in any appropriate way, information on matters affecting Forensic and Legal Medicine.
- To hold such meetings and courses as may be desirable in order to promote the work of the Faculty.
- To advise on matters affecting Forensic and Legal Medicine.
- To represent the specialty of Forensic and Legal Medicine on appropriate councils and committees.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Objectives and activities (*continued*)

- To secure and maintain recognition as the body responsible for professional standards in Forensic and Legal Medicine.
- To liaise with other bodies concerned with Forensic and Legal Medicine.
- To promote international communication in the field of Forensic and Legal Medicine.
- To undertake and execute any charitable trusts which may lawfully be undertaken by the Faculty.
- To invest the monies of the Faculty not immediately required for its purposes.
- To accumulate income for as long as the law allows.
- In furtherance of the objects of the Faculty to establish, support and aid any charitable associations or institutions and to subscribe and guarantee money for their charitable purposes.
- Subject to such consents as may be required by law, to operate bank accounts, buy and sell land, take leases, enter into contracts, employ staff or agents, effect insurance policies, provide pensions and generally conduct the affairs of the Faculty.

Achievements and performance

The Trustees confirm that they have complied with the duty contained in section 17 of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on public benefit.

In 2024 the Faculty:

General

- Maintained its charitable status.
- Continued with our application to the United Kingdom Medical Education Reference Group (UKMERG) for specialty status for Forensic and Legal Medicine.
- Continued to provide a GMC-appointed Suitable Person for members of the FFLM who do not belong to a designated body and do not have a Responsible Officer.
- The total membership number as of 31 December 2024 was 880 which is an increase from 31 December 2023 when we had 807 members. We have grown the SDS section with a number of Australasian Foundation Members and Fellows elected.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Appointed the seventeenth David Jenkins Professor, Dr Michael Freeman.
- Appointed
 - President - Elect – Dr Alex Gorton
 - Assistant Academic Dean – Dr Remy Bahl
 - Sexual Offence Medicine Lead – Dr Marie-Elle Vooijs
 - Assistant Sexual Offence Medicine Lead – Dr Helen Mills
 - Lead Facilitators GFM – Dr Rudo Masanzu and Dr Sarah Hull
 - Faculty Board Paramedic member - Mr Taylor Holman
 - Faculty Board Pharmacy member - Mr Martin England
 - Faculty Board RCP PCN Rep - Collette O'Connor
- Met with the IOPC to discuss sharing learning from a death in custody.
- This year the Faculty froze the membership fees for a sixth year, the fees have not increased since July 2018.
- Continued to offer a discount for FFLM members with Bond Solon.
- Continued to offer Dell discounts to Members.
- Three applications received for the Medical Undergraduate Prize.
- The 2024 winner of the SR Johnson prize was Freddie Johnson, and his research project was Experimental modelling of the uncortical internal surface laryngeal fracturing, identified by detailed histological processing, in a fatal case of applied neck pressure.
- Continued successfully with a virtual office environment, since 2019.
- Weekly Bulletins sent to the membership every Friday since 2015.
- Continued to maintain the FFLM's social media presence on X, Facebook, and LinkedIn. With an addition of BlueSky.
- Reviewed the Standing Orders approved by the Royal College of Physicians.
- Reviewed cyber-security protection, initiated cyber security training for all users of FFLM email accounts.
- Held a fourth strategy day which took place on 04 June 2024
- A fifth person attained specialist status in forensic and legal medicine.
- Appointed a Data Protection Officer provider and controller for DP incidents.
- Decided to appoint a CEO and developed a job description and advertisement.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Worked towards firming up our governance and infrastructure by developing a risk register with controls in place
- IFAS is working in partnership with SafeLives to deliver training on strangulation to agencies responding to survivors of strangulation.
- IFAS is working in partnership with University of Bangor to conduct research to understand attrition in cases of strangulation going through the criminal justice process.
- Launch of Guidelines for Clinical Management of Non-Fatal Strangulation in Acute and Emergency Services. This is the culmination of months of work led by Professor Cath White with Royal Colleges and clinical professional bodies. This is a huge step forward in improving the response to victims.
- IFAS launched new Guidance for the Police to help support their responses to strangulation cases. <https://ifas.org.uk/guidance-for-police-management-of-strangulation>.
- The Institute also launched a new survey to gather information on the experiences of strangulation amongst those working in the sex industry. This can be shared amongst relevant practitioners and individuals. <https://ifas.org.uk/sex-worker-experiences-of-strangulation-survey-and-resources>.
- IFAS launched a new report on strangulation during consensual sex in the UK: <https://ifas.org.uk/report-on-strangulation-during-sex-in-the-uk>.

Co-working

- FFLM Representatives on external committees:
 - BMA Forensic and Secure Environments Committee.
 - RCGP Secure Environments Group.
 - NPCC Working Group on Rape & Adult Sexual Offences.
 - National SARC Advisory Board.
 - Forensic Science Regulator Medical Forensics Specialist Group.
 - Contamination Elimination Database Project (SARCs).
 - NHSE SARC Strategic Clinical Forum.
 - Inter-Collegiate and Agency Domestic Violence Abuse.
 - NHSE Health and Justice CRG.
 - GMC Intercollegiate Ethics Forum.
 - RCPCH Standing Committee on Child Protection.
 - Scottish Health in Custody Network.
 - RCP's Student and Foundation Doctor Network.
 - Drink and Drug Driving (D3) Practitioners Group (Department for Transport)
 - NPCC Healthcare Advisory Group (Custody).
 - Academy of Royal Colleges (Wales).

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- NPCC First Aid National Clinical Government Committee.
 - NSPCC Healthcare Liaison Committee.
 - Medical Education and Training Forum.
 - Review Committee for National Guidance on the Retention, Storage and Destruction of Materials and Records relating to Forensic Examinations.
 - Forensic Examiner Capabilities Framework - Steering Group.
 - D3 Practitioners Group Nitrous Oxide
 - Body Worn Video (BWV) in the Emergency Department (ED)
 - SARC Improvement Board
 - Custody Healthcare Equivalence Advisory Board
 - RCPCH Project Board Purple book
- The FFLM has signed up to the BMA's End Sexism in Medicine Pledge.
 - The FFLM submitted comments to the ACMD Call For Evidence for the Nitrous Oxide Review via the Department of Transport's D3 Nitrous Oxide Sub-Group.
 - Contributed to healthcare aspect of [NPCC guidance on body worn video 2024](#)
 - Invited to support Royal College of Emergency Medicine in development of their best practice guidelines (1st meeting 31/10/2024)
 - Continue to sit on NPCC Less lethal weapons group, NPCC first aid clinical reference panel, BMA Forensic & Secure Environments group, Academy of Medical Royal Colleges (Wales) Council – giving a voice to our members and vulnerable patient groups at a national level.
 - Provided input to support National Services Scotland in their development of a new target operating model for custody services embedding FFLM values and standards in their specification.

Consultations

- Forensic Science Regulator's Statutory Code of Practice: Version 2
- NHS Constitution 10-year review
- Intercollegiate Document Adult Safeguarding, published by the RCN
- Sentencing guidelines for non-fatal strangulation
- The FSR's Consultation on 102. FSA-specific requirements for DTN 102 Toxicology: analysis for drugs in relation to s5A of the Road Traffic Act 1988
- The Professional Standards Authority's (PSA) good practice guidance documents in support of regulatory reform
- RCPCH on intercollegiate safeguarding guidance

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Achievements and performance (*continued*)

Publications

Throughout 2024, we updated 41 documents

Including position statements:

- Management of Non-Police (self-) Forensic Records (Forensic Notes, Samples and Photographs)
- 'Self-Swabbing Kits' for survivors of sexual assault or rape
- Physician Associates
- FFLM Endorsement of the Royal College of Physicians of Edinburgh Further Position Statement on Physician Associates

Education

Held 15 CED courses

Held a GFM Course

- Monday 14 – Friday 18 October

Held 5 Development Training Courses

- 17.02.24 - Exam Rev Day
- 16.04.24 – FFLM virtual Adult Safeguarding Day 2024
- 24.07, 21.08, 03.09 & 12.09.24 – MFFLM Part 1 / DLM Revision Sessions
- 21.09.24 – FFLM Virtual SARC Best Practice Day 2024
- 09.11.24 – FFLM Virtual Child Safeguarding Day 2024

Held a 10.09.24 & 03.10.24 Forensic Aspects of Adult Safeguarding workshop.

Continuation of Appraiser Forum for FFLM Appraisers along with 'HELP' point for appraisers who may need advice on

- 11.03.24
- 31.10.24

The Forensic Aspects of Adult Safeguarding Forum continued to meet quarterly:

- 27.03.24
- 12.06.24
- 18.09.24
- 11.12.24

Continued with the Secure And Detained Settings (SDS) Group for members working in SDS which met on:

- 20.03.24
- 12.08.24
- 02.10.24

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Achievements and performance (*continued*)

Exams

- 07-10.03.24 - Part 2 24 candidates sat six exams
- 11.10.24 – 106 candidates sat our DLM and Part 1 exam online.

The Scenesafe prize of £250 was awarded to Dr Alisia McKay who received the highest pass mark of 86% in the October exam session.

FFLM Annual Conference 2024 Innovation in Forensic and Legal Medicine. 10-11 May 2024 – 102 attendees

Continued with our webinar programme throughout 2024. These are free for members to attend. The recordings are made available on the website.

Appendix A – 2024 Webinar Programme

Forensic Hair Analysis as a Toxicological Tool for the Detection of Psychoactive Substances in Inmates	Dr Lawrence K. Acheampong, Medical Director, Ghana Prisons Service	Tuesday 30 January
Forensic Trace Evidence: A significant skill in Forensic Medicine	Dr Lawrence K. Acheampong, Medical Director, Ghana Prisons Service	Tuesday 20 February
Structural Brain Injury and Other Related Mental Health Issues	Dr J Emer MacSweeney, Consultant Neuroradiologist	Monday 18 March
Botanical Origins of Pharmaceutical Medicines	Prof Alan Boyd,	Wednesday 29 May
Purple Book Update	Dr Joanne Gifford	Thursday 24 October
Learning from incidents in the female estate	Dr Catherine Glover	Wednesday 20 November
Drugs & Alcohol Management in Custody	Prof Margaret Stark	Wednesday 27 November
Death Certification Reforms And The Medical Examiner	Dr Alex Gorton	Thursday 12 December

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Financial review

The Faculty's work is reliant on income from its charitable activities. The main income is derived from its membership and the provision of related educational and publication services. A breakdown of the total income from charitable activities of £973,390 (2023 - £1,101,375) is provided in note 3 to the accounts.

The Faculty continues to meet its financial objectives, and it has achieved a surplus this year of £81,261. Although market conditions remain difficult, it remains financially sound with the balance sheet showing total charity funds increasing from £1,060,256 to £1,141,517.

Investment policy and performance

In deciding the level of investments, the trustees initially assessed the level of funds required to ensure that there would be sufficient cash funds to meet its on-going charitable activities and retains sufficient liquid cash to meet its liabilities as and when they arise. In conjunction with its investment advisors the trustees regularly review the level of investment and performance. They are instructed to invest to maximise the total return within the constraints of a medium to low-risk investment portfolio.

The charity is a long-term investor and hence has a long-term time horizon for the investment (specifically 10+ years). The chosen risk profile is medium to low risk and on professional advice the charity continues to hold a mix of asset classes specifically equities, bonds, alternatives, and cash. The investments are held within a fund specifically for Charities. A total return strategy is employed, i.e., the goal is to maximise the level of combined return from capital gains and income at the appropriate level of risk. All income generated is re-invested. As the investment strategy is executed through a Charity fund only, there is substantial diversification of investments. The portfolio rose by 8.1% in 2024 versus the benchmark growth of 1%.

The market value of the investments shown on the balance sheet on 31 December 2024 stood at £615,011.

Major Risks

The Trustees have considered the major risks to which the charity is exposed, and systems have been established to mitigate these risks. The principal risk facing the charity remains reputational risk. This is mitigated by the high standards of the charity, policies, and procedures, along with robust policies in relation to examination. The other principal risks faced by the Faculty lie in the performance of investments. The Faculty is not otherwise exposed to any other significant financial risks or inherent operational risks through its Charitable Activities.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Risk Management

The security of the Faculty's investments and bank balances is mitigated by retaining expert investment managers and having a diversified portfolio. The accounts are held with a reputable institution.

Reserves Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to between one and two years of unrestricted charitable expenditure. This is to reduce the possibility of income falling suddenly and to cover any unexpected situations. Furthermore, the trustees retain sufficient cash on a short-term deposit account to meet their liabilities as they fall due. The net current assets held on 31 December 2024 was £494,817. The reserves are currently at a ratio of 2.35, which is above the reserves policy.

The Board agreed to the following suggestions to reduce the current reserves level

- to appoint a Chief Executive Officer,
- Subscription fees will be frozen for another year,
- agreed to explore the need for an additional member of administrative staff
- offer financial incentive to examiners
- increase the fee paid to actors for the examination days.

The total charity funds held on 31 December 2024 were £1,141,517 of which the balance held as unrestricted funds was £1,067,809. £1,036,120 are regarded as free reserves, after allowing for funds tied up in tangible and intangible fixed assets. Actual 12-month cash payments totalled £440,389. The current level of reserves is at the top end of the target and meets the reserves policy. Longer term investments are held in accordance with the Investment Policy which allows trustees to transfer amounts from the disposal of investments in the case of urgent need.

Structure, Governance and Management

The Faculty was constituted by the Royal College of Physicians of London ('RCP London'), which, under the Byelaws deriving from its Royal Charter, can create Faculties. The Faculty's specific governing document is its Standing Orders, approved by the 'RCP London'. The Faculty is part of the College and is free within the terms of its Standing Orders to manage its particular business.

Trustee recruitment

The Trustees are the members of the Board. The officers of the Faculty are elected by and from the Faculty and become ex-officio members of the Board. Members of the Board are elected by and from the Faculty Membership/Fellowship or nominated by the Board. College representatives are nominated by the Royal College of Physicians of London, and the lay representatives are recruited via the College's and AoRMC's Patient and Carer Network.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Trustee recruitment

There is an induction process for new trustees, which includes an initial meeting with other trustees and senior staff, and a briefing from the Chair of Trustees. Trustees are encouraged to attend relevant trustee training events.

The administration of the Faculty is managed on a day-to-day basis by full time members of staff. The pay of senior staff is renewed annually and benchmarked against similar sized charities and membership organisations.

Key management personnel remuneration

The trustees consider the board of trustees, particularly the President Dr Bernadette Butler, the Treasurer, Dr Amy Hamm and Registrar, Dr Iain Brew, as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. One Trustee (Dr Alex Gorton) received payments approved by the Board for a facilitator role organised by the Faculty. All other trustees give of their time freely. Details of trustee expenses (predominantly travelling expenses) are disclosed in note 7 to the accounts and related party transactions are disclosed in note 18 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Charity Commission and, in accordance with the Faculty's policy, to withdraw from decisions where a conflict of interest arises.

Future plans

The FFLM's key aims for the future include:

- Continuing our campaign for specialty status for forensic and legal medicine.
- Supporting all our Members and encouraging the involvement of International Members and Allied Health Professionals.
- Maintaining and developing our Quality Standards along with our library of educational resources.
- Developing partnerships with other agencies and working with them to promote high quality care.
- Continuing to act as the leading resource in the field of forensic and legal medicine.
- Continuing to support IFAS to deliver a series of in person Knowledge Events and webinars and develop resources to increase awareness of strangulation and develop clinical management and best practice guidelines.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Reference and administrative information

Administrative and Principal Office

c/o Royal College of Physicians, 11, St Andrews Place, London. NW1 4LE

Registered Charity Number: 1119599

Auditors

MHA, Building 4 Foundation Park, Roxborough Way, Maidenhead, SL6 3UD

Accountants

Professional Consultancy Services Ltd, Kingfishers, High Road, Broxbourne, Herts EN10 7BT

Bankers and Investment Managers

C Hoare & Co, 37 Fleet Street, London, EC4P 4DQ

Cazenove Capital Management, 31 Gresham Street, London, EC2V 1QA

Solicitors

Field Fisher Waterhouse, 35 Vine Street, London EC3N 2AA

Board of Trustees	Title	Start Date	End Date
Professor Paul Marks	Past President	12/05/2023	01/11/2024
Dr Bernadette Butler	President	12/05/2023	
Dr Alex Gorton	President Elect	05/11/2024	
Dr Iain Brew	Registrar	12/05/2023	
Dr Amy Hamm	Treasurer	06/05/2022	
Dr Deryn Evans	Academic Dean	12/05/2023	
Dr Elizabeth Sevink	Vice President, FP	12/05/2023	
Miss Elaine Cook	Vice President, DLA	06/05/2022	
Miss Stacey Shelley	Vice President,	12/05/2023	
	Assistant Registrar		
Dr Anton van Dellen	and Conference Subcommittee		
	Chair	08/12/2021	
Dr Catherine White		12/03/2011	05/01/24
Dr David Cohen	RCP Rep	07/07/2021	
John Gall		11/05/2023	
Co-opted Members:			
Dr Amandeep Ranu		12/05/2023	

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Reference and administrative information (continued)

Lay Members:

Dr Michael Robertson		30/04/2009	05/03/2024
Peter Rees		04/11/2020	05/11/2024
Collette O'Connor		05/11/2024	

Ordinary Members:

Mr Benjamin Sylvester	Paramedic	06/09/2019	05/11/2024
Mr Taylor Holman	Paramedic	05/11/2024	
Vincent Davidson	Dr	04/03/2020	
Dr Charles Sanderson	Dr	07/07/2021	
Dr James Goodrich		22/06/2022	
Abi Bartlett	Nurse	12/05/2023	
Martin England	Pharmacy	05/11/2024	

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Trustees' Report (*continued*)

Trustees' responsibilities in relation to the financial statements

The trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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 applicable Charities SORP 2019 (FRS102).
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 22 April 2025 and signed on behalf of the board of trustees by:

Dr Iain Brew
Registrar



Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2024

Faculty of Forensic & Legal Medicine
of the Royal College of Physicians



Treasurer's Report

Financial Accounts for the year ended 31 December 2024

I present my report for the year ended 31 December 2024 which shows an overall surplus of £81,261 from both restricted and unrestricted funds. This includes gains arising from investments of £25,041.

Our total income from charitable activities showed a decrease from £1,101,375 to £973,390; comprising of membership fees increasing slightly from £223,945 to £237,919; the 2024 conference which was held both virtually and in person generated an income of £32,608 whilst there was a substantial decrease in educational income from £805,772 to £664,979.

Royalty income from publications and journals has risen to £37,884 whilst the related direct publication costs remained fixed at £4,524 to continue to provide a strong contribution to our finances. Investment income increased to £43,372 from last year's £33,349 all of which was reinvested.

Overall, the total expenditure on Charitable activities decreased this year to £960,414 to £1,051,156 as shown in note 5 to the financial statements with membership costs increased from £103,529 to £142,860. The conference costs were £51,005 and educational costs decreased from £900,880 to £751,442.

The market value of the investments at year-end was £615,011 with an increase in capital of £25,041 as shown in note 11. The historical cost of the investments held at year-end stood at £596,664.

The Trustees remain cautious of the continued difficult market conditions and the potential impact this may have on our future working capital. However, we remain confident that we have sufficient level of working capital and in particular, adequate cash resources to meet our ongoing costs and commitments. Cash at bank increased in the year from £564,754 to £643,795 at year end.

Independent Auditor's Report to Members of the Faculty of Forensic & Legal Medicine

The trustees have concluded that no increase in fees should be implemented for 2025.

	2025	2024
Honorary Fellows	-	-
UK Fellows	£549.00	£549.00
Retired Fellows	£259.00	£259.00
Overseas Fellows	£274.50	£274.50
UK Members	£549.00	£549.00
Retired Members	£259.00	£259.00
Overseas Members	£274.50	£274.50
Licentiate	£355.00	£355.00
Overseas Licentiate	£177.50	£177.50
UK Affiliates	£250.00	£250.00
Overseas Affiliates	£125.00	£125.00
Associate	£165.00	£165.00
Nurse/Midwife / Paramedic Affiliate	£30.00	£30.00
Student Affiliate	£27.00	£27.00
Retired Fellows/Members relinquished LTP	£118.00	£118.00

Comparable rates for 2025 include:

FRCP £680
FRCGP £613
FFOM £630
FRCPATH £671



Dr Amy Hamm
Hon Treasurer

Date 22 April 2025

Faculty of Forensic and Legal Medicine

Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations		1,679	-	1,679	-
Charitable activities	3	472,850	500,540	973,390	1,101,375
Investments	4	43,372	-	43,372	33,349
Total		<u>517,901</u>	<u>500,540</u>	<u>1,018,441</u>	<u>1,134,724</u>
Expenditure on:					
Raising funds	5	1,807	-	1,807	1,567
Charitable activities	5	458,906	501,508	960,414	1,051,156
Total		<u>460,713</u>	<u>501,508</u>	<u>962,221</u>	<u>1,052,723</u>
Net (loss)/gains on investments	11	25,041	-	25,041	16,493
Net surplus/(deficit) and net movement in funds		<u>82,229</u>	<u>(968)</u>	<u>81,261</u>	<u>98,494</u>
Reconciliation of funds:					
Total funds brought forward		985,580	74,676	1,060,256	961,762
Total funds carried forward		<u><u>1,067,809</u></u>	<u><u>73,708</u></u>	<u><u>1,141,517</u></u>	<u><u>1,060,256</u></u>

All of the above represent continuing operations.
There are no gains and losses other than those shown above.

The notes on pages 22 to 30 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Balance Sheet as at 31 December 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets:					
Intangible assets	9		5,654		10,178
Tangible assets	10		26,035		41,835
Investments	11		615,011		566,819
Total fixed assets			<u>646,700</u>		<u>618,832</u>
Current Assets:					
Debtors	12	253,857		153,719	
Cash at bank and in hand	13	643,795		564,754	
Total current assets		<u>897,652</u>		<u>718,473</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	402,835		277,049	
Net current assets			<u>494,817</u>		<u>441,424</u>
Total net assets			<u><u>1,141,517</u></u>		<u><u>1,060,256</u></u>
Funds of the Charity					
Restricted funds	15		73,708		74,676
Unrestricted funds	16		1,067,809		985,580
Total charity funds			<u><u>1,141,517</u></u>		<u><u>1,060,256</u></u>

Approved by the Board of Trustees and authorised for issue on 22 April 2025 and signed on their behalf by:



Dr Amy Hamm
Trustee

The notes on pages 22 to 30 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Statement of cash flows for the year ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	A	59,884	107,289
Cash flows from investing activities			
Dividends and interest received		43,372	33,349
Purchase of property, plant and equipment		(1,064)	(11,684)
Proceeds from sale of investments		-	6,561
Purchase of investments		(23,151)	(22,174)
Net cash provided by (used in) investing activities		19,157	6,052
Change in cash and cash equivalents in the year		79,041	113,341
Cash and cash equivalents at the beginning of the year	B	564,754	451,413
Cash and cash equivalents at the end of the year		<u>643,795</u>	<u>564,754</u>

Notes to statement of cash flows for the year ended 31 December 2024

A. Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income for the reporting period (as per the statement of financial activities)	81,261	98,494
Adjustments for		
Depreciation and amortisation charges	21,388	19,125
(Gains)/losses on investments	(25,041)	(16,493)
Dividends and interest received	(43,372)	(33,349)
(Increase)/decrease in debtors	(100,138)	229
Increase/(decrease) in creditors	125,786	39,283
Net cash provided by (used in) operating activities	<u>59,884</u>	<u>107,289</u>

B. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	40,507	23,441
Short term deposit account	599,179	535,457
Investment account (less than 30 days)	4,109	5,856
Total cash and cash equivalents	<u>643,795</u>	<u>564,754</u>

During the current and prior year, there were no changes in net debt other than the cashflows of the entity, as presented above.

The notes on pages 22 to 30 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024

1 Charity information

The Faculty of Forensic and Legal Medicine is registered with the Charity Commission for England and Wales and is unincorporated. The charity registration number is 1119599 and the principal office is 11 St Andrews Place, London, NW1 4LE England.

2 Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2019) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The functional currency of the Faculty is considered to be GBP because that is the currency of the primary economic environment in which it operates.

The Faculty falls within the definition of a public benefit entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared on a going concern basis. The Trustees have considered relevant information, including the annual budget, the expected impact on future working capital requirements and the impact of subsequent events in making their assessment.

The Trustees have performed an analysis of forecast budget and future cash funding requirements taking into account the potential impact on the activities of the Charity. This analysis also considers the effectiveness of available measures to assist in mitigating the impact.

Based on these assessments and having regard to the resources available to the Charity, the Trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing these financial statements.

(b) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Investment income is recognised upon notification by the investment advisor or bank.

Grants and donations are only included in the Statement of Financial Activity when the charity has unconditional entitlement to the resources. Where the donor imposes conditions that the resource is expended in a future accounting period, income is recorded as deferred income at the balance sheet date and a creditor is included under deferred income.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024 - Continued

2 Accounting Policies (continued)

(c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes VAT where applicable. The Faculty is not registered for VAT. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities.

(d) Support and governance Costs

Governance costs include costs of the preparation of statutory accounts, the cost of statutory audit, the costs of trustee meetings and cost of any legal and professional advice to trustees on governance on constitutional matters.

All support costs are allocated to activities on a basis consistent with the use of these resources. The allocation method and cost of each support is given in note 5 to the accounts.

(e) Costs of raising funds

The cost of raising funds consist of investment management costs and related professional fees.

(f) Intangible fixed assets and amortisation

Intellectual property rights are included at cost less amortisation, being between 5% and 33.3% on a straight line basis.

(g) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at historical cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment - between 20% and 33.3% straight line method

Furniture and fittings - 20% straight line method

Software and website - 20% straight line method

(h) Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market price.

The Faculty does not acquire or use put options, derivatives or other complex financial instruments.

(i) Realised and unrealised investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. As investments are revalued to fair value continuously, no realised gains and losses arise.

(j) Pensions

Contributions towards staff defined contribution personal pensions are charged to the Statement of Financial Activities as they become payable. The Faculty has no liability beyond its contributions and paying across the deductions for the employees share of contributions.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024 - Continued

2 Accounting Policies (continued)

(k) Foreign currency translations

Monetary assets and liabilities are translated at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies undertaken in the year have been translated at the rate ruling at the date of the transaction. Gains and losses on foreign exchange are recorded in the Statement of Financial Activities as they arise.

(l) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of the funds are included in Notes 15 and 16.

(m) Financial Instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 14. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

(n) Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements may require management to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from the estimates used and may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and any future periods if the revision affects current and future periods.

No judgements other than those involving estimations, relating to depreciation policies and asset lives, have been made by management in the process of applying accounting policies in the preparation of these statements.

There were no significant areas of estimation uncertainty in respect of the financial statements to 31 December 2024.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024 - Continued

3 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Membership	237,919	-	237,919	223,945
Conferences	32,608	-	32,608	37,168
Educational	164,439	500,540	664,979	805,772
Publications and journal	37,884	-	37,884	32,590
Sundry income	-	-	-	1,900
	<u>472,850</u>	<u>500,540</u>	<u>973,390</u>	<u>1,101,375</u>

The total restricted income in the prior year applicable to educational activity was £581,828. No other restricted funds were recognised within income from charitable activities in the prior year.

4 Investment Income

	2024 £	2023 £
Dividends	23,152	22,174
Interest on Investments	11,751	6,636
Bank interest earned on cash balances	8,469	4,539
	<u>43,372</u>	<u>33,349</u>

In both years all investment income is attributable to unrestricted income funds.

5 Expenditure

	Direct Costs	Support costs	2024 £	2023 £
On raising funds				
Investment management costs	<u>1,807</u>	<u>-</u>	<u>1,807</u>	<u>1,567</u>
On charitable activities				
Membership	42,733	100,127	142,860	103,529
Conference	41,413	9,592	51,005	35,868
Educational	713,616	37,826	751,442	900,880
Publications and journal	4,524	10,583	15,107	10,879
	<u>802,286</u>	<u>158,128</u>	<u>960,414</u>	<u>1,051,156</u>

Total support costs of £109,445 were allocated to Membership in 2023. A breakdown of support costs incurred can be seen below.

Expenditure by fund

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
On raising funds				
Investment management costs	<u>1,807</u>	<u>-</u>	<u>1,807</u>	<u>1,567</u>
On charitable activities				
Membership	142,860	-	142,860	103,529
Conference	51,005	-	51,005	35,868
Educational	249,934	501,508	751,442	900,880
Publications and journal	15,107	-	15,107	10,879
	<u>458,906</u>	<u>501,508</u>	<u>960,414</u>	<u>1,051,156</u>

The total restricted expenditure applicable in the prior year to educational activity was £580,299.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024 - Continued

5 Expenditure (continued)

Analysis of support costs is as follow:

	Allocation basis	2024	2023
		£	£
Administrative overheads	Income	28,518	23,916
Information technology	Income	31,885	22,631
Human resources	Salaries	69,278	41,349
Governance	Income	28,447	21,549
		<u>158,128</u>	<u>109,445</u>

The bases of allocation used for support costs are as follows:

Income: costs are apportioned in proportion to income generated.

Salaries: this is apportioned as a fraction of use of staff for each activity.

6 Governance costs

	2024	2023
	£	£
Auditors' fees	17,820	16,800
Accountancy fees	23,940	16,820
	<u>41,760</u>	<u>33,620</u>

7 Trustees' Expenses

Travel expenses of £1,683 (2023: £549) were reimbursed to 6 (2023: five) trustees, being £517 in respect of travel to trustees board meetings and £1,166 for additional travel and examination costs.

8 Staff Costs

	2024	2023
	£	£
Salaries	280,043	278,585
Social security costs	23,482	23,920
Pension costs	6,903	5,637
Life assurance costs	626	-
	<u>311,054</u>	<u>308,142</u>

There were an average of 8 employees in the year (2023: 8). All staff costs are allocated to charitable activities. No employee earned in excess of £60,000 per annum in the current or prior year.

The trustees received no remuneration in their capacity as trustees. Details of other payments paid to trustees are included in Note 18.

The trustees consider the board of trustees, in particular the President Dr Bernadette Butler, the Treasurer Dr Amy Hamm, and Registrar, Dr Iain Brew, to be the key management personnel of the charity.

The key management personnel received no remuneration in the current or prior year.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024 - Continued

9 Intangible Fixed Assets

Cost	£
At 1 January 2024	107,980
Additions in the year	-
On disposals	-
At 31 December 2024	<u>107,980</u>
Amortisation	
At 1 January 2024	97,802
Charge for the year	4,524
On disposals	-
At 31 December 2024	<u>102,326</u>
Net book value at	
At 31 December 2024	<u><u>5,654</u></u>
At 31 December 2023	<u><u>10,178</u></u>

Intangible fixed assets are included at cost less amortisation and comprise a 50% interest in the Intellectual Property Rights to the journal publication of the Faculty of Forensic and Legal Medicine and a 50% interest in the Intellectual Property Rights of the E Learning project.

10 Tangible Fixed Assets

	Website under Construction	Software & Website	Computer Equipment	Total
Cost		£	£	£
At 1 January 2024	-	62,916	13,067	75,983
Additions in the year	-	-	1,064	1,064
Disposals	-	-	-	-
Transfers	-	-	-	-
At 31 December 2024	<u>-</u>	<u>62,916</u>	<u>14,131</u>	<u>77,047</u>
Depreciation				
At 1 January 2024	-	29,380	4,768	34,148
Charge for the year	-	12,583	4,281	16,864
On disposals	-	-	-	-
At 31 December 2024	<u>-</u>	<u>41,963</u>	<u>9,049</u>	<u>51,012</u>
Net book value at				
At 31 December 2024	<u><u>-</u></u>	<u><u>20,953</u></u>	<u><u>5,082</u></u>	<u><u>26,035</u></u>
At 31 December 2023	<u><u>-</u></u>	<u><u>33,536</u></u>	<u><u>8,299</u></u>	<u><u>41,835</u></u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024 - Continued

11 Investments	Unrestricted General	Restricted	Total 2024	Total 2023
	£	£	£	£
Market value at 1 January 2024	566,819	-	566,819	534,713
Additions to investments at cost	23,151	-	23,151	22,174
Disposal proceeds	-	-	-	(6,561)
Net gain/(loss) on revaluation	25,041	-	25,041	16,493
	<u>615,011</u>	<u>-</u>	<u>615,011</u>	<u>566,819</u>
Market value at 31 December 2024	<u>615,011</u>	<u>-</u>	<u>615,011</u>	<u>566,819</u>
Historical cost at 31 December 2024	<u>596,664</u>	<u>-</u>	<u>596,664</u>	<u>573,513</u>
The above investments are held as follows:			£	£
Listed on UK Stock Exchange			615,011	566,819

The investment portfolio

The Faculty's investments are all invested in a Multi-Asset Fund specifically tailored for Charity Responsible Investment.

12 Debtors	2024	2023
	£	£
Trade debtors	63,870	13,779
Other debtors	2,450	-
Prepayments	40,146	12,668
Accrued income	147,391	127,272
	<u>253,857</u>	<u>153,719</u>

13 Cash at bank and in hand	2024	2023
	£	£
Investment accounts	4,109	5,856
Cash at bank	639,686	558,898
Petty cash	-	-
	<u>643,795</u>	<u>564,754</u>

14 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	32,773	41,012
Other taxes and social security costs	6,212	7,332
Other creditors	4,380	4,925
Accruals	132,300	81,224
Deferred income	227,170	142,556
	<u>402,835</u>	<u>277,049</u>

Deferred income brought forward of £142,556 was released in the year and £227,170 was deferred during the year. Deferred income relates to membership and other income for which entitlement is met in the following financial period.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024 - Continued

15 Restricted funds

	Balance at 01/01/2024	Income	Expenses	Balance at 31/12/2024
	£	£	£	£
WG Johnston Memorial Fund	33,754	-	-	33,754
David Jenkins Memorial Fund	23,799	-	-	23,799
Apothecaries Fund	725	600	(1,020)	305
Institute for Addressing Strangulation Fund	16,398	499,940	(500,488)	15,850
	<u>74,676</u>	<u>500,540</u>	<u>(501,508)</u>	<u>73,708</u>

	Balance at 01/01/2023	Income	Expenses	Balance at 31/12/2023
	£	£	£	£
WG Johnston Memorial Fund	33,754	-	-	33,754
David Jenkins Memorial Fund	23,799	-	-	23,799
Apothecaries Fund	794	300	(369)	725
Institute for Addressing Strangulation Fund	14,800	581,528	(579,930)	16,398
	<u>73,147</u>	<u>581,828</u>	<u>(580,299)</u>	<u>74,676</u>

The David Jenkins Memorial Fund is to be utilised to support educational, teaching or research projects, in the field of forensic medicine.

The WG Johnston Memorial Fund will be used to assist Fellows, Members and Affiliates of the Faculty and other qualifying practitioners, with grants in forensic and legal medicine, as well as supporting appropriate publications, educational and training programmes.

The Apothecaries Fund represents grant income to be used to subsidise the cost of taking the Licentiate examination. Of the total Grant income received £1,500 has been deferred at the year end.

The Institute for Addressing Strangulation Fund represents the Home Office Grant to be used for Preventing Violence Against Women and Girls, and Support Children: 'What works' funding to set up the Institute for Addressing Strangulation and run training, raising awareness and research into Strangulation and Suffocation in partnership with SafeLives and Bangor University.

16 Unrestricted funds

	2024	2023
	£	£
Opening balance	985,580	888,615
Net surplus for the year	<u>82,229</u>	<u>96,965</u>
Closing balance	<u>1,067,809</u>	<u>985,580</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024 - Continued

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Intangible fixed assets	5,654	-	5,654
Tangible fixed assets	12,186	13,849	26,035
Investments	615,011	-	615,011
Current assets	769,844	127,808	897,652
Creditors due within one year	(334,886)	(67,949)	(402,835)
	<u>1,067,809</u>	<u>73,708</u>	<u>1,141,517</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Intangible fixed assets	10,178	-	10,178
Tangible fixed assets	22,191	19,644	41,835
Investments	566,819	-	566,819
Current assets	601,356	117,117	718,473
Creditors due within one year	(214,964)	(62,085)	(277,049)
	<u>985,580</u>	<u>74,676</u>	<u>1,060,256</u>

18 Related party transactions

All the Trustees are fellows or members of the Faculty. They pay subscriptions for membership at the same rates as all other members and have no benefits as Trustees in respect of any other services of the Faculty. The following related party transactions payments were incurred in respect of Trustees:

- (i) Payments totalling £1,380 (2023: Nil) were made to Trustees in respect of fees to facilitate at the CED Course. Payments were made to Dr Alex Gorton £1,380 (2023: Nil). Payment terms were agreed by the Board as being in the best interest of the Charity and are allowable under the Charity's Standing Orders. Further details have been provided in the Trustees Report.
- (ii) Trustees' expenses reimbursed are included in Note 7.
- (iii) Payments totalling £47,000 (2023: £52,820) were made to Catherine White as Medical Director of the Institute for Addressing Strangulation. Payment terms were agreed by the Board as being in the best interest of the Charity and are allowable under the Charity's Standing Orders. Further details have been provided in the Trustees' Report.
- (iv) Expenses totalling £99 (2023: Nil) were incurred for flowers gifted to Trustees. Elaine Cook was given flowers costing £19 following a car accident and Bernadette Butler was given flowers costing £80 for a landmark birthday and condolences for a family loss.

Independent Auditor's Report to Members of the Faculty of Forensic & Legal Medicine

Opinion

We have audited the financial statements of the Faculty of Forensic & Legal Medicine (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our

Independent Auditor's Report to Members of the Faculty of Forensic & Legal Medicine

responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report to Members of the Faculty of Forensic & Legal Medicine

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

The logo for MHA, consisting of the letters 'MHA' in a stylized, handwritten font.

MHA

Chartered Accountants and Statutory Auditors
Maidenhead, United Kingdom

Date: 20 May 2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542)

MHA are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Accounts



Faculty of Forensic & Legal Medicine of the Royal College of Physicians

**Accounts and Report for the year ended
31 December 2023**

Registered Charity No. 1119599
Faculty of Forensic and Legal Medicine

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Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

The Trustees present their annual report and financial statements of the Faculty of Forensic and Legal Medicine for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in Notes 1 & 2 to the accounts and comply with the Faculty's trust deed, the Charities Act 2011 and 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).

Objectives and activities

The Faculty has the following purpose and objectives as per its Standing Orders:

- To promote for the public benefit, the advancement of education and knowledge in the field of forensic and legal medicine in all its classes ("Forensic and Legal Medicine").
- To develop and maintain for the public benefit the good practice of Forensic and Legal Medicine by ensuring the highest professional standards of competence and ethical integrity.

The activities the Faculty has undertaken in relation to its purposes as per the Standing Orders and in furtherance of public benefit are as follows:

- To set professional standards for admission to membership of the Faculty.
- To promote training and research in Forensic and Legal Medicine for the public benefit.
- To conduct examinations and award certificates and diplomas.
- To establish lectures in Forensic and Legal Medicine and award prizes and scholarships.
- To disseminate, in any appropriate way, information on matters affecting Forensic and Legal Medicine.
- To hold such meetings and courses as may be desirable in order to promote the work of the Faculty.
- To advise on matters affecting Forensic and Legal Medicine.
- To represent the specialty of Forensic and Legal Medicine on appropriate councils and committees.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Objectives and activities (*continued*)

- To secure and maintain recognition as the body responsible for professional standards in Forensic and Legal Medicine.
- To liaise with other bodies concerned with Forensic and Legal Medicine.
- To promote international communication in the field of Forensic and Legal Medicine.
- To undertake and execute any charitable trusts which may lawfully be undertaken by the Faculty.
- To invest the monies of the Faculty not immediately required for its purposes.
- To accumulate income for as long as the law allows.
- In furtherance of the objects of the Faculty to establish, support and aid any charitable associations or institutions and to subscribe and guarantee money for their charitable purposes.
- Subject to such consents as may be required by law, to operate bank accounts, buy and sell land, take leases, enter into contracts, employ staff or agents, effect insurance policies, provide pensions and generally conduct the affairs of the Faculty.

Achievements and performance

The Trustees confirm that they have complied with the duty contained in section 17 of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on public benefit.

In 2023 the Faculty:

General

- Maintained its charitable status.
- Continued with our application to the United Kingdom Medical Education Reference Group (UKMERG) for specialty status for Forensic and Legal Medicine.
- Continued to provide a GMC-appointed Suitable Person for members of the FFLM who do not belong to a designated body and do not have a Responsible Officer.
- The total membership number as of 31 December 2023 was 807 which is an increase from 31 December 2022 when we had 728 members.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Awarded Honorary Fellowship to a distinguished individual;
 - Fiona Perry
- Appointed the sixteenth David Jenkins Professor, Dr Cath White.
- Appointed
 - an Academic Dean
 - a Registrar
 - a Vice-President for Allied Healthcare Professionals
 - a Vice President Forensic Medicine
- Met with the IOPC to discuss sharing learning from a death in custody.
- This year the Faculty froze the membership fees for a fifth year, the fees have not increased since July 2018. Exams and Conference fees also frozen.
- Negotiated a discount for FFLM members with Bond Solon.
- Continued to offer Dell discount to Members.
- Three applications received for the Medical Undergraduate Prize.
- Continued successfully with a virtual office environment.
- Weekly Bulletins sent to the membership every Friday since 2015.
- Continued to maintain the FFLM's social media presence on Twitter, Facebook, and LinkedIn.
- FFLM Witness Group produced- Expert Witness Matters a quarterly newsletter prepared by the FFLM Expert Witness Lead Professor Keith Rix.
- Reviewed the Standing Orders approved by the Royal College of Physicians. Updates include:
 - Add Legally Qualified Coroners and Procurators Fiscal and Procurators Fiscal Depute
 - Addition of a Special Board for rejected Membership applications
 - Amendment to allow voting in the Senior Officer elections via the FFLM website via a secure voting page
- IFAS published 'Information for Victims of Strangulation' on their website.
- IFAS Medical Director Dr Cath White leading on the development of Clinical Management guidelines for Strangulation supported by key Royal Colleges representation and NHS E Clinical Director for DASV Dr Peter Aitkin.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Non-fatal strangulation: in physical and sexual assault guidance published.
- Continued to raise the profile of forensic and legal medicine, with 3 Fellows of the Faculty being interviewed for an article in the BMA magazine (The Doctor) which gained significant interest and approval from a range of clinicians across differing fields and professions.
- Dr Cath White appeared on Dutch TV in April 23 to talk about the dangers of strangulation.
- Staff handbook and policies reviewed and updated. Death in service policy approved and Absence and sickness policy reviewed and updated.
- Promotional subscription rate for Nurse/Midwife and Paramedic Affiliates

Education

- Continued with our webinar programme throughout 2023. These are free for members to attend. The recordings are made available on the website.
- Held 6 Development Training Courses:
 - 14.01.23 – Virtual MFFLM/LFFLM (GFM) Part 2 Revision
 - 31.01.23 - CED HCP Assessment Training Course
 - 25.02.23 - Virtual Mental Health and Intellectual Disability Day
 - 16.09.23 - SARC Best Practice virtual
 - 03.10.23 - Road Traffic (hybrid)
 - 14.10.23 - Child Safeguarding virtual
- Continuation of Appraiser Forum for FFLM Appraisers along with 'HELP' point for appraisers who may need advice on
 - 19 April
 - 04 December
- Delivered a second virtual Adult Safeguarding day sponsored by NHSE&I on 18 April. This was free for FFLM Members and those working in the NHS to attend and over 200 people were in attendance.
- The Forensic Aspects of Adult Safeguarding Forum continued to meet quarterly:
 - 22 March,
 - 05 July,
 - 27 September,
 - 06 December

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Established a Secure And Detained Settings (SDS) Group for members working in SDS which met on:
 - 09 August
 - 18 October
 - 06 December
- Delivered two five-day Courses in General Forensic Medicine (accredited by Teesside University) via a blend of face-to-face and online learning:
 - Monday 10 to Friday 14 July 2023.
 - Monday 14 to Friday 18 August 2023.
- 10 candidates were awarded the University Certificate In Postgraduate Professional Development (UCPPD) In General Forensic Medicine following these courses.
- Continued to deliver a national training course for clinicians assessing those exposed to CED. This course took place 34 times throughout 2023.
- On 09-12 March 15 candidates sat 20 exams and all went well thanks to them and to our fantastic team of examiners.
- 114 candidates sat our DLM and Part 1 exam online.
- The Scenesafe prize of £250 was awarded to Emma Green who received the highest pass mark of 76% in the October exam session.
- Held our second hybrid conference at the Principal Hotel in York, with 21 speakers, 6 chairs and 91 attendees. Delegates had the option to attend either in person or virtually. The conference theme for 2023 was 'The 3 Rs – Risk, Regulation and Research in Forensic and Legal Medicine'.
- 11 students submitted entries to the Undergraduate Poster Competition and 7 were able to attend in person to share their posters. All the posters related to an aspect of forensic and legal medicine. The Conference Subcommittee was impressed with all the entrants and awarded the prize to:
 - Ali Anis from the University of Oxford - Deaths from cardiovascular disease involving anticoagulants: a systematic synthesis of coroners' case reports and
 - Onyedi Moses from Brighton and Sussex Medical School - Post-mortem Toxicology Reports on Deaths Associated with Prescribed Benzodiazepines and Z drugs: A Statistical Analysis from 2011 - 2015 in England.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

- Produced a series of “A day in the life” pieces exploring the diversity of our members’ roles. They are available to view on the FFLM website.
- One of the webinars, *The Institute for Addressing Strangulation*, was free to attend for both members and non-members. 193 people registered to attend and 110 were in attendance on the day. Comments from participants include:
 - A really informative and interesting webinar
 - It provided me with the knowledge and advice on assessing victims of Sexual assault reporting non-fatal strangulation
 - Really interesting introduction to the work of the Institute
 - Excellent overview of topic - rightly needs to be a priority
- IFAS held a Non-Fatal Strangulation Knowledge and Clinical Training Event on 20 & 21 March 2023 supported by the FFLM office and Senior Officers. 20 March 2023 was attended by 180 in person delegates and 560 online. 21 March 2023 was attended by over 40 delegates in person and 50 online.
- IFAS ran a series of five webinars for clinicians on strangulation. 30 people attended each webinar.
- IFAS Online November knowledge event 28 November 2023, which was attended by 133 online delegates.
- We held two training days for our examiners on 04 and 25 May 2023.
- Delivered a new virtual Revision Course for candidates preparing for the LFFLM (GFM). This was an area not previously covered by the e-learning tool.
- 29/11/2023 - Fitness to be Interviewed Professor Margaret Stark presented on the Role of the Healthcare Professional for a webinar held by the National Appropriate Adults Network.
- Work is ongoing to create a question bank with TestReach to streamline the future production of exam question papers.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Achievements and performance (*continued*)

Co-working

- FFLM Representatives on external committees:
 - BMA Forensic and Secure Environments Committee.
 - RCGP Secure Environments Group.
 - NPCC Working Group on Rape & Adult Sexual Offences.
 - National SARC Advisory Board.
 - Forensic Science Regulator Medical Forensics Specialist Group.
 - Contamination Elimination Database Project (SARCs).
 - NHSE SARC Strategic Clinical Forum.
 - Inter-Collegiate and Agency Domestic Violence Abuse.
 - NHSE Health and Justice CRG.
 - GMC Intercollegiate Ethics Forum.
 - RCPCH Standing Committee on Child Protection.
 - Scottish Health in Custody Network.
 - RCP's Student and Foundation Doctor Network.
 - Drink and Drug Driving (D3) Practitioners Group (Department for Transport).
 - NPCC Healthcare Advisory Group (Custody).
 - Academy of Royal Colleges (Wales).
 - NPCC First Aid National Clinical Government Committee.
 - NSPCC Healthcare Liaison Committee.
 - Medical Education and Training Forum.
 - Review Committee for National Guidance on the Retention, Storage and Destruction of Materials and Records relating to Forensic Examinations.
 - Forensic Examiner Capabilities Framework - Steering Group.
 - RCPCH Project Board Purple book
- The FFLM has signed up to the BMA's End Sexism in Medicine Pledge.
- The FFLM submitted comments to the ACMD Call For Evidence for the Nitrous Oxide Review via the Department of Transport's D3 Nitrous Oxide Sub-Group.
- FFLM sent a letter to the Press Association highlighting that SARCs can provide help and support to anyone affected by sexual abuse/sexual violence (in response to a serving police officer being convicted of numerous sexual offences against women).

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- IFAS is working in partnership with SafeLives to deliver training on strangulation to agencies responding to survivors of strangulation.
- IFAS is working in partnership with University of Bangor to conduct research to understand attrition in cases of strangulation going through the criminal justice process.
- IFAS is working with NHS England to consider the clinical and operational issues of implementing guidance and pathways into existing health systems.
- Forensic Aspects of Adult Safeguarding - The need and development of a forensic service in adults at risk of harm.
This paper co-authored by Elisabeth Alton, Barry Tolchard and Margaret Stark has now been published. The purpose of this study was to provide proof of concept and evaluate the project for the development of a forensic service in safeguarding adults at risk of harm who may have suffered a non-accidental injury as a result of physical abuse or neglect. <https://doi.org/10.1108/JAP-10-2022-0026>
- [Members of the Faculty took part in a Delphi study from November 2022 to April 2023 which was aimed at reaching a consensus on the criteria for the identification and management of Acute Behavioural Disturbance \(ABD\). The Faculty's comments on the results of the study can be found in Appendix 1 of the published report.](#)
- [Non Fatal Strangulation in Physical and Sexual Assault](#)

Consultations

- [UK Clinical Guidelines For Alcohol Treatment](#)
- [Child Sexual Abuse: Mandatory Reporting](#)

Publications

Throughout 2023, we updated 27 documents and produced 3 new documents.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Appendix A – 2023 Webinar Programme

Update on Police Response to Reported Needle Spike Incidents in Durham Constabularies Area	DI Chris Woollett, Durham Constabulary	Wednesday 18 January 2023
The Institute for Addressing Strangulation	Dr Cath White OBE, Medical Director, Institute for Addressing Strangulation	Monday 27 February 2023
The Mankind Initiative	Mark Brooks OBE, The ManKind Initiative	Monday 24 April 2023
Forensic Medicine in the Middle East	Dr Dina Ibrahim, Sexual Offence Examiner	Monday 05 June 2023
Forensic Radiology	Dr Curtis Offiah, Consultant Radiologist	Monday 12 June 2023
Applying for FFLM Membership and Fellowship	Dr Bernadette Butler and Dr Helena Thornton	Thursday 29 June 2023
Supporting Male Survivors of Sexual Abuse	Duncan Craig OBE, Chief Executive Officer, Survivors Manchester	Monday 03 July 2023
Forensics of Wildlife Crime	Tracy Alexander, Director of Forensic Services, City of London Police	Tuesday 10 October 2023
Fitness for Interview in Children and Young People	Dr Heidi Hales, Consultant Psychiatrist in CAMHS and Forensic Psychiatry	Monday 23 October 2023
An Insight into MSc Forensic Science	Aneesa Baig, Queen Mary, University of London	Tuesday 21 November 2023
Forensics in Custody and the Secure Environment: A Unique Specialty in the African Context	Dr Lawrence K. Acheampong, Medical Director, Ghana Prisons Service	Tuesday 12 December 2023

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Financial review

The Faculty's work is reliant on income from its charitable activities. The main income is derived from its membership and the provision of related educational and publication services. A breakdown of the total income from charitable activities of £1,101,375 (2022 - £634,726) is provided in note 3 to the accounts.

The Faculty continues to meet its financial objectives and it has achieved a surplus this year of £98,494. Although market conditions remain difficult, it remains financially sound with the balance sheet showing total charity funds increasing from £961,762 to £1,060,256.

Investment policy and performance

In deciding the level of investments, the trustees initially assessed the level of funds required to ensure that there would be sufficient cash funds to meet its on-going charitable activities and retains sufficient liquid cash to meet its liabilities as and when they arise. In conjunction with its investment advisors the trustees regularly review the level of investment and performance. They are instructed to invest to maximise the total return within the constraints of a medium to low-risk investment portfolio.

The charity is a long-term investor and hence has a long-term time horizon for the investment (specifically 10+ years). The chosen risk profile is medium to low risk and on professional advice the charity continues to hold a mix of asset classes specifically equities, bonds, alternatives, and cash. The investments are held within a fund specifically for Charities. A total return strategy is employed, i.e., the goal is to maximise the level of combined return from capital gains and income at the appropriate level of risk. All income generated is re-invested. As the investment strategy is executed through a Charity fund only, there is substantial diversification of investments. The portfolio rose by 6.9% in 2023 versus the benchmark growth of 6.5%.

The market value of the investments shown on the balance sheet on 31 December 2023 stood at £566,819.

Major Risks

The Trustees have considered the major risks to which the charity is exposed, and systems have been established to mitigate these risks. The principal risk facing the charity remains reputational risk. This is mitigated by the high standards of the charity, policies, and procedures, along with robust policies in relation to examination. The other principal risks faced by the Faculty lie in the performance of investments. The Faculty is not otherwise exposed to any other significant financial risks or inherent operational risks through its Charitable Activities.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Risk Management

The security of the Faculty's investments and bank balances is mitigated by retaining expert investment managers and having a diversified portfolio. The accounts are held with a reputable institution.

Reserves Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to between one and two years of unrestricted charitable expenditure. This is to reduce the possibility of income falling suddenly and to cover any unexpected situations. Furthermore, the trustees retain sufficient cash on a short-term deposit account to meet their liabilities as they fall due. The net current assets held on 31 December 2023 was £441,424.

The total charity funds held on 31 December 2023 were £1,060,256 of which the balance held as unrestricted funds was £985,580. £933,567 are regarded as free reserves, after allowing for funds tied up in tangible and intangible fixed assets. Actual 12-month cash payments totalled £464,982. The current level of reserves is at the top end of the target and meets the reserves policy. Longer term investments are held in accordance with the Investment Policy which allows trustees to transfer amounts from the disposal of investments in the case of urgent need.

Structure, Governance and Management

The Faculty was constituted by the Royal College of Physicians of London ('RCP London'), which, under the Byelaws deriving from its Royal Charter, can create Faculties. The Faculty's specific governing document is its Standing Orders, approved by the 'RCP London'. The Faculty is part of the College and is free within the terms of its Standing Orders to manage its particular business.

Trustee recruitment

The Trustees are the members of the Board. The officers of the Faculty are elected by and from the Faculty and become ex-officio members of the Board. Members of the Board are elected by and from the Faculty Membership/Fellowship or nominated by the Board. College representatives are nominated by the Royal College of Physicians of London, and the lay representatives are recruited via the College's and AoRMC's Patient and Carer Network. There is an induction process for new trustees, which includes an initial meeting with other trustees and senior staff, and a briefing from the Chair of Trustees. Trustees are encouraged to attend relevant trustee training events.

The administration of the Faculty is managed on a day-to-day basis by full time members of staff. The pay of senior staff is renewed annually and benchmarked against similar sized charities and membership organisations.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Key management personnel remuneration

The trustees consider the board of trustees, particularly the President Dr Bernadette Butler, the Treasurer, Dr Amy Hamm and Registrar, Dr Iain Brew, as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. One Trustee (Mrs Bartlett) received payments approved by the Board for a project lead role organised by the Faculty. All other trustees give of their time freely. Details of trustee expenses (predominantly travelling expenses) are disclosed in note 7 to the accounts and related party transactions are disclosed in note 18 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Charity Commission and, in accordance with the Faculty's policy, to withdraw from decisions where a conflict of interest arises.

Future plans

The FFLM's key aims for the future include:

- Continuing our campaign for specialty status for forensic and legal medicine.
- Supporting all our Members and encouraging the involvement of International Members and Allied Health Professionals.
- Maintaining and developing our Quality Standards along with our library of educational resources.
- Developing partnerships with other agencies and working with them to promote high quality care.
- Continuing to act as the leading resource in the field of forensic and legal medicine.
- Continuing to support IFAS to deliver a series of in person Knowledge Events and webinars and develop resources to increase awareness of strangulation and develop clinical management and best practice guidelines.

Reference and administrative information

Administrative and Principal Office

c/o Royal College of Physicians, 11, St Andrews Place, London. NW1 4LE

Registered Charity Number: 1119599

Auditors

MHA, Building 4 Foundation Park, Roxborough Way, Maidenhead, SL6 3UD

Accountants

Professional Consultancy Services Ltd, Kingfishers, High Road, Broxbourne, Herts EN10 7BT

Bankers and Investment Managers

C Hoare & Co, 37 Fleet Street, London, EC4P 4DQ

Cazenove Capital Management, 31 Gresham Street, London, EC2V 1QA

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Reference and administrative information (*continued*)

Solicitors

Field Fisher Waterhouse, 35 Vine Street, London EC3N 2AA

Board of Trustees	Title	Start Date	End Date
Professor Paul Marks	President	04/11/2020	12/05/2023
	Past President	12/05/2023	
Dr Bernadette Butler	President Elect	02/11/2022	12/05/2023
	President	12/05/2023	
Dr Helena Thornton	Registrar	15/05/2020	12/05/2023
Dr Iain Brew	Registrar	12/05/2023	
Dr Amy Hamm	Treasurer	06/05/2022	
Dr Brian Westbury	Academic Dean	10/05/2019	12/05/2023
Dr Deryn Evans	Academic Dean	12/05/2023	
Dr Shiraz Qamaruddin	Vice President, FP	15/05/2020	12/05/2023
Dr Elizabeth Sevink	Vice President, FP	12/05/2023	
Prof Andrew Harris	Vice President, MQC	03/03/2021	12/05/2023
Miss Elaine Cook	Vice President, DLA	06/05/2022	
Miss Stacey Shelley	Vice President,	12/05/2023	
Dr Anton van Dellen	Assistant Registrar and Conference Subcommittee Chair		
		08/12/2021	
Dr Catherine White		12/03/2011	
Dr David Cohen	RCP Rep	07/07/2021	
Dr John Gall		11/05/2023	
Co-opted Members:			
Dr Amandeep Ranu		12/05/2023	
Lay Members:			
Dr Michael Robertson		30/04/2009	
Mr Peter Rees		04/11/2020	
Ordinary Members:			
Mr Benjamin Sylvester	Paramedic	06/09/2019	01/03/2023
Dr Daniel Haines	Dr	04/03/2020	
Dr Vincent Davidson	Dr	04/03/2020	
Dr Charles Sanderson	Dr	07/07/2021	
Dr James Goodrich		22/06/2022	
Mrs Abi Bartlett	Nurse	12/05/2023	

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

Trustees' Report (*continued*)

Trustees' responsibilities in relation to the financial statements

The trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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 applicable Charities SORP 2019 (FRS102).
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 25 April 2024 and signed on behalf of the board of trustees by:

Dr Iain Brew
Registrar



Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023



Faculty of Forensic & Legal Medicine
of the Royal College of Physicians

Treasurer's Report

Financial Accounts for the year ended 31 December 2023

I present my report for the year ended 31 December 2023 which shows an overall surplus of £98,494 from both restricted and unrestricted funds. This includes gains arising from investments of £16,493.

Our total income from charitable activities showed an increase in all key areas from £634,726 to £1,101,375; comprising of membership fees decreasing slightly from £227,690 to £223,945; the 2023 conference which was held both virtually and in person generated an income of £37,168 whilst there was a further progress with a substantial increase in educational income from £346,370 to £805,772.

Royalty income from publications and journals has risen to £32,590 whilst the related direct publication costs remained fixed at £4,524 to continue to provide a strong contribution to our finances. Investment income increased to £33,349 from last year's £15,634 all of which was reinvested.

Overall, the total expenditure on Charitable activities increased this year to £1,051,156 from £463,195 as shown in note 5 to the financial statements with membership costs decreased from £216,459 to £103,529. The conference costs were £35,868 and educational costs increased from £220,393 to £900,881.

The market value of the investments at year-end was £566,819 with an increase in capital of £16,493 as shown in note 11. The historical cost of the investments held at year-end stood at £573,513.

The Trustees remain cautious of the continued difficult market conditions and the potential impact this may have on our future working capital. However, we remain confident that we have sufficient level of working capital and in particular, adequate cash resources to meet our ongoing costs and commitments. Cash at bank increased in the year from £451,413 to £564,754 at year end.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2023

The trustees have concluded that no increase in fees should be implemented for 2024.

	2024	2023
Honorary Fellows	-	-
UK Fellows	£549.00	£549.00
Retired Fellows	£259.00	£259.00
Overseas Fellows	£274.50	£274.50
UK Members	£549.00	£549.00
Retired Members	£259.00	£259.00
Overseas Members	£274.50	£274.50
Licentiate	£355.00	£355.00
Overseas Licentiate	£177.50	£177.50
UK Affiliates	£250.00	£250.00
Overseas Affiliates	£125.00	£125.00
Associate	£165.00	£165.00
Nurse/Midwife / Paramedic Affiliate	£30.00	£30.00
Student Affiliate	£27.00	£27.00
Retired Fellows/Members relinquished LTP	£118.00	£118.00

Comparable rates for 2024 include:

FRCP £660
FRCGP £296
FFOM £630
FRCPATH £651



Dr Amy Hamm
Hon Treasurer

Date 25 April 2024

Independent Auditor's Report to Members of the Faculty of Forensic & Legal Medicine

Opinion

We have audited the financial statements of the Faculty of Forensic & Legal Medicine (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The financial statements of Faculty of Forensic & Legal Medicine for the year ended 31 December 2022 were unaudited.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether

Independent Auditor's Report to Members of the Faculty of Forensic & Legal Medicine

this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;

Independent Auditor's Report to Members of the Faculty of Forensic & Legal Medicine

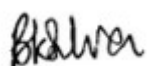
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Bianca Silva BA, ACA, DChA (Senior Statutory Auditor)

for and on behalf of

MHA

Statutory Auditors

Maidenhead, United Kingdom

Date: 2 May 2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

MHA are eligible to act as auditors in terms of section 1212 of the Companies Act 2006

Faculty of Forensic and Legal Medicine

Statement of Financial Activities for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Charitable activities	3	519,547	581,828	1,101,375	634,726
Investments	4	33,349	-	33,349	15,634
Total		552,896	581,828	1,134,724	650,360
Expenditure on:					
Raising funds	5	1,567	-	1,567	1,705
Charitable activities	5	470,857	580,299	1,051,156	463,195
Total		472,424	580,299	1,052,723	464,900
Net (loss)/gains on investments	11	16,493	-	16,493	(39,886)
Net surplus/(deficit) and net movement in funds		96,965	1,529	98,494	145,574
Reconciliation of funds:					
Total funds brought forward		888,615	73,147	961,762	816,188
Total funds carried forward		985,580	74,676	1,060,256	961,762

All of the above represent continuing operations.
There are no gains and losses other than those shown above.

The notes on pages 23 to 31 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Balance Sheet as at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
Fixed Assets:					
Intangible assets	9		10,178		14,701
Tangible assets	10		41,835		44,753
Investments	11		566,819		534,713
Total fixed assets			<u>618,832</u>		<u>594,167</u>
Current Assets:					
Debtors	12	153,719		153,948	
Cash at bank and in hand	13	564,754		451,413	
Total current assets		<u>718,473</u>		<u>605,361</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	277,049		237,766	
Net current assets			441,424		367,595
Total net assets			<u>1,060,256</u>		<u>961,762</u>
Funds of the Charity					
Restricted funds	15		74,676		73,147
Unrestricted funds	16		985,580		888,615
Total charity funds			<u>1,060,256</u>		<u>961,762</u>

Approved by the Board of Trustees and authorised for issue on 25 April 2024 and signed on their behalf by:



Dr Amy Hamm
Trustee

The notes on pages 23 to 31 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Statement of cash flows for the year ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	A	<u>107,289</u>	<u>70,787</u>
Cash flows from investing activities			
Dividends and interest received		33,349	15,634
Purchase of property, plant and equipment		(11,684)	(17,855)
Proceeds from sale of investments		6,561	543,826
Purchase of investments		<u>(22,174)</u>	<u>(558,094)</u>
Net cash provided by (used in) investing activities		6,052	(16,489)
Change in cash and cash equivalents in the year		113,341	54,298
Cash and cash equivalents at the beginning of the year	B	451,413	397,115
Cash and cash equivalents at the end of the year		<u><u>564,754</u></u>	<u><u>451,413</u></u>

Notes to statement of cash flows for the year ended 31 December 2023

A. Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income for the reporting period (as per the statement of financial activities)	98,494	145,574
Adjustments for		
Depreciation and amortisation charges	19,125	14,528
(Gains)/losses on investments	(16,493)	39,886
Dividends and interest received	(33,349)	(15,634)
(Increase)/decrease in debtors	229	(108,636)
Increase/(decrease) in creditors	<u>39,283</u>	<u>(4,931)</u>
Net cash provided by (used in) operating activities	<u><u>107,289</u></u>	<u><u>70,787</u></u>

B. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	23,441	22,550
Short term deposit account	535,457	427,940
Investment account (less than 30 days)	<u>5,856</u>	<u>923</u>
Total cash and cash equivalents	<u><u>564,754</u></u>	<u><u>451,413</u></u>

During the current and prior year, there were no changes in net debt other than the cashflows of the entity, as presented above.

The notes on pages 23 to 31 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2023

1 Charity information

The Faculty of Forensic and Legal Medicine is registered with the Charity Commission for England and Wales and is unincorporated. The charity registration number is 1119599 and the principal office is 11 St Andrews Place, London, NW1 4LE England.

2 Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2019) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The functional currency of the Faculty is considered to be GBP because that is the currency of the primary economic environment in which it operates.

The Faculty falls within the definition of a public benefit entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared on a going concern basis. The Trustees have considered relevant information, including the annual budget, the expected impact on future working capital requirements and the impact of subsequent events in making their assessment.

The Trustees have performed an analysis of forecast budget and future cash funding requirements taking into account the potential impact on the activities of the Charity. This analysis also considers the effectiveness of available measures to assist in mitigating the impact.

Based on these assessments and having regard to the resources available to the Charity, the Trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing these financial statements.

(b) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Investment income is recognised upon notification by the investment advisor or bank.

Grants and donations are only included in the Statement of Financial Activity when the charity has unconditional entitlement to the resources. Where the donor imposes conditions that the resource is expended in a future accounting period, income is recorded as deferred income at the balance sheet date and a creditor is included under deferred income.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2023 - Continued

2 Accounting Policies (continued)

(c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes VAT where applicable. The Faculty is not registered for VAT. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities.

(d) Support and governance Costs

Governance costs include costs of the preparation of statutory accounts, the cost of statutory audit, the costs of trustee meetings and cost of any legal and professional advice to trustees on governance on constitutional matters.

All support costs are allocated to activities on a basis consistent with the use of these resources. The allocation method and cost of each support is given in note 5 to the accounts.

(e) Costs of raising funds

The cost of raising funds consist of investment management costs and related professional fees.

(f) Intangible fixed assets and amortisation

Intellectual property rights are included at cost less amortisation, being between 5% and 33.3% on a straight line basis.

(g) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at historical cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment - between 20% and 33.3% straight line method

Software and website - 20% straight line method

(h) Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market price.

The Faculty does not acquire or use put options, derivatives or other complex financial instruments.

(i) Realised and unrealised investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. As investments are revalued to fair value continuously, no realised gains and losses arise.

(j) Pensions

Contributions towards staff defined contribution personal pensions are charged to the Statement of Financial Activities as they become payable. The Faculty has no liability beyond its contributions and paying across the deductions for the employees share of contributions.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2023 - Continued

2 Accounting Policies (continued)

(k) Foreign currency translations

Monetary assets and liabilities are translated at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies undertaken in the year have been translated at the rate ruling at the date of the transaction. Gains and losses on foreign exchange are recorded in the Statement of Financial Activities as they arise.

(l) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of the funds are included in Notes 15 and 16.

(m) Financial Instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 14. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

(n) Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements may require management to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from the estimates used and may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and any future periods if the revision affects current and future periods.

No judgements other than those involving estimations have been made by management in the process of applying accounting policies in the preparation of these statements.

There were no significant areas of estimation uncertainty in respect of the financial statements to 31 December 2023.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2023 - Continued

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Membership	223,945	-	223,945	227,690
Conferences	37,168	-	37,168	32,125
Educational	223,944	581,828	805,772	346,370
Publications and journal	32,590	-	32,590	26,441
Sundry income	1,900	-	1,900	2,100
	<u>519,547</u>	<u>581,828</u>	<u>1,101,375</u>	<u>634,726</u>

The total restricted income in the prior year applicable to educational activity was £93,914. No other restricted funds were recognised within income from charitable activities in the prior year.

4 Investment Income

	2023	2022
	£	£
Dividends	22,174	15,325
Interest on Investments	6,636	-
Bank interest earned on cash balances	4,539	309
	<u>33,349</u>	<u>15,634</u>

In both years all investment income is attributable to unrestricted income funds.

5 Expenditure

	Direct Costs	Support costs	2023	2022
			£	£
On raising funds				
Investment management costs	1,567	-	1,567	1,705
On charitable activities				
Membership	40,990	62,539	103,529	216,459
Conference	28,911	6,957	35,868	21,819
Educational	867,286	33,594	900,880	220,393
Publications and journal	4,524	6,355	10,879	4,524
	<u>941,711</u>	<u>109,445</u>	<u>1,051,156</u>	<u>463,195</u>

Total support costs of £54,500 were allocated to Membership in 2022. A breakdown of support costs incurred can be seen below.

Expenditure by fund

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
On raising funds				
Investment management costs	1,567	-	1,567	1,705
On charitable activities				
Membership	103,529	-	103,529	216,459
Conference	35,304	564	35,868	21,819
Educational	321,145	579,735	900,880	220,393
Publications and journal	10,879	-	10,879	4,524
	<u>470,857</u>	<u>580,299</u>	<u>1,051,156</u>	<u>463,195</u>

The total restricted expenditure applicable in the prior year to educational activity was £79,414.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2023 - Continued

5 Expenditure (continued)

Analysis of support costs is as follow:

	Allocation basis	2023	2022
		£	£
Administrative overheads	Income	23,916	23,368
Information technology	Income	22,631	19,158
Human resources	Salaries	41,349	-
Governance	Income	21,549	11,974
		<u>109,445</u>	<u>54,500</u>

The bases of allocation used for support costs are as follows:

Income: costs are apportioned in proportion to income generated.

Salaries: this is apportioned as a fraction of use of staff for each activity.

6 Governance costs

	2023	2022
	£	£
Auditors' fees	16,800	-
Independent examiner's fees	-	3,780
Accountancy fees	16,820	6,410
	<u>33,620</u>	<u>10,190</u>

7 Trustees' Expenses

Travel expenses of £549 (2022: £3,037) were reimbursed to 5 (2022: four) trustees, being £124 in respect of travel to trustees board meetings and £425 for additional travel and examination costs.

8 Staff Costs

	2023	2022
	£	£
Salaries	278,585	143,179
Social security costs	23,920	10,676
Pension costs	5,637	2,484
	<u>308,142</u>	<u>156,339</u>

There were an average of 8 employees in the year (2022: 4). All staff costs are allocated to charitable activities. No employee earned in excess of £60,000 per annum in the current or prior year.

The trustees received no remuneration in their capacity as trustees. Details of other payments paid to trustees are included in Note 18.

The trustees consider the board of trustees, in particular the President Dr Bernadette Butler, the Treasurer Dr Amy Hamm, and Registrar, Dr Iain Brew, to be the key management personnel of the charity.

The key management personnel received no remuneration in the current or prior year.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2023 - Continued

9 Intangible Fixed Assets

Cost	£
At 1 January 2023	107,980
At 31 December 2023	<u>107,980</u>
Amortisation	
At 1 January 2023	93,279
Charge for the year	4,523
At 31 December 2023	<u>97,802</u>
Net book value at	
At 31 December 2023	<u>10,178</u>
At 31 December 2022	<u>14,701</u>

Intangible fixed assets are included at cost less amortisation and comprise a 50% interest in the Intellectual Property Rights to the journal publication of the Faculty of Forensic and Legal Medicine and a 50% interest in the Intellectual Property Rights of the E Learning project.

10 Tangible Fixed Assets

	Website under Construction	Software & Website	Computer Equipment	Total
Cost		£	£	£
At 1 January 2023	8,220	45,600	10,479	64,299
Additions in the year	9,096	-	2,588	11,684
Transfers	(17,316)	17,316	-	-
At 31 December 2023	<u>-</u>	<u>62,916</u>	<u>13,067</u>	<u>75,983</u>
Depreciation				
At 1 January 2023	-	18,240	1,306	19,546
Charge for the year	-	11,140	3,462	14,602
At 31 December 2023	<u>-</u>	<u>29,380</u>	<u>4,768</u>	<u>34,148</u>
Net book value at				
At 31 December 2023	<u>-</u>	<u>33,536</u>	<u>8,299</u>	<u>41,835</u>
At 31 December 2022	<u>8,220</u>	<u>27,360</u>	<u>9,173</u>	<u>44,753</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2023 - Continued

11 Investments

	Unrestricted General	Restricted	Total 2023	Total 2022
	£	£	£	£
Market value at 1 January 2023	534,713	-	534,713	560,331
Additions to investments at cost	22,174	-	22,174	558,094
Disposal proceeds	(6,561)	-	(6,561)	(543,826)
Net gain/(loss) on revaluation	16,493	-	16,493	(39,886)
Market value at 31 December 2023	<u>566,819</u>	<u>-</u>	<u>566,819</u>	<u>534,713</u>
Historical cost at 31 December 2023	<u>573,513</u>	<u>-</u>	<u>573,513</u>	<u>558,094</u>

The above investments are held as follows:

Listed on UK Stock Exchange	£	£
	566,819	534,713

The investment portfolio

The Faculty's investments are all invested in a Multi-Asset Fund specifically tailored for Charity Responsible Investment.

12 Debtors

	2023	2022
	£	£
Trade debtors	13,779	30,479
Prepayments	12,668	5,855
Accrued income	<u>127,272</u>	<u>117,614</u>
	<u>153,719</u>	<u>153,948</u>

13 Cash at bank and in hand

	2023	2022
	£	£
Investment accounts	5,856	923
Cash at bank	<u>558,898</u>	<u>450,490</u>
	<u>564,754</u>	<u>451,413</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	41,012	25,876
Other taxes and social security costs	7,332	8,564
Other creditors	4,925	1,392
Accruals	81,224	39,816
Deferred income	<u>142,556</u>	<u>162,118</u>
	<u>277,049</u>	<u>237,766</u>

Deferred income brought forward of £162,118 was released in the year and £142,556 was deferred during the year. Deferred income relates to membership and other income for which entitlement is met in the following financial period.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2023 - Continued

15 Restricted funds

	Balance at 01/01/2023	Income	Expenses	Balance at 31/12/2023
	£	£	£	£
WG Johnston Memorial Fund	33,754	-	-	33,754
David Jenkins Memorial Fund	23,799	-	-	23,799
Apothecaries Fund	794	300	(369)	725
Institute for Addressing Strangulation Fund	14,800	581,528	(579,930)	16,398
	<u>73,147</u>	<u>581,828</u>	<u>(580,299)</u>	<u>74,676</u>

	Balance at 01/01/2022	Income	Expenses	Balance at 31/12/2022
	£	£	£	£
WG Johnston Memorial Fund	33,754	-	-	33,754
David Jenkins Memorial Fund	23,799	-	-	23,799
Apothecaries Fund	1,094	300	(600)	794
Institute for Addressing Strangulation Fund	-	93,614	(78,814)	14,800
	<u>58,647</u>	<u>93,914</u>	<u>(79,414)</u>	<u>73,147</u>

The David Jenkins Memorial Fund is to be utilised to support educational, teaching or research projects, in the field of forensic medicine.

The WG Johnston Memorial Fund will be used to assist Fellows, Members and Affiliates of the Faculty and other qualifying practitioners, with grants in forensic and legal medicine, as well as supporting appropriate publications, educational and training programmes.

The Apothecaries Fund represents grant income to be used to subsidise the cost of taking the Licentiate examination. Of the total Grant income received £2,100 has been deferred at the year end.

The Institute for Addressing Strangulation Fund represents the Home Office Grant to be used for Preventing Violence Against Women and Girls, and Support Children: 'What works' funding to set up the Institute for Addressing Strangulation and run training, raising awareness and research into Strangulation and Suffocation in partnership with SafeLives and Bangor University.

16 Unrestricted funds

	2023	2022
	£	£
Opening balance	888,615	757,541
Net surplus for the year	<u>96,965</u>	<u>131,074</u>
Closing balance	<u>985,580</u>	<u>888,615</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2023 - Continued

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Intangible fixed assets	10,178	-	10,178
Tangible fixed assets	22,191	19,644	41,835
Investments	566,819	-	566,819
Current assets	601,356	117,117	718,473
Creditors due within one year	(214,964)	(62,085)	(277,049)
	<u>985,580</u>	<u>74,676</u>	<u>1,060,256</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Intangible fixed assets	14,701	-	14,701
Tangible fixed assets	29,854	14,899	44,753
Investments	534,713	-	534,713
Current assets	511,045	94,316	605,361
Creditors due within one year	(201,698)	(36,068)	(237,766)
	<u>888,615</u>	<u>73,147</u>	<u>961,762</u>

18 Related party transactions

All the Trustees are fellows or members of the Faculty. They pay subscriptions for membership at the same rates as all other members and have no benefits as Trustees in respect of any other services of the Faculty. The following related party transactions payments were incurred in respect of Trustees:

(i) Payments totalling £Nil (2022: £10,887) were made to Trustees in respect of fees to facilitate at the GFM Course. Payments were made to Dr Stark £Nil (2022: £10,887).

Payment terms were agreed by the Board as being in the best interest of the Charity and are allowable under the Charity's Standing Orders. Further details have been provided in the Trustees Report.

(ii) Trustees' expenses reimbursed are included in Note 7.

(iii) Payments totalling £20,348 were made to Abi Bartlett as a consultant for service provided to the Faculty outside of her role as Trustee, as Project Lead for the development of examination process.

Payment terms were agreed by the Board as being in the best interest of the Charity and are allowable under the Charity's Standing Orders. Further details have been provided in the Trustees Report.

(iv) Payments totalling £52,820 were made to Catherine White as Medical Director of the Institute for Addressing Strangulation. Payment terms were agreed by the Board as being in the best interest of the Charity and are allowable under the Charity's Standing Orders. Further details have been provided in the Trustees' Report.

Accounts



Faculty of Forensic & Legal Medicine of the Royal College of Physicians

**Accounts and Report for the year ended
31 December 2022**

Registered Charity No. 1119599
Faculty of Forensic and Legal Medicine

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Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

The Trustees present their annual report and financial statements of the Faculty of Forensic and Legal Medicine for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in Notes 1 & 2 to the accounts and comply with the Faculty's trust deed, the Charities Act 2011 and 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).

Objectives and activities

The Faculty has the following purpose and objectives as per its Standing Orders:

- To promote for the public benefit, the advancement of education and knowledge in the field of forensic and legal medicine in all its classes ("Forensic and Legal Medicine").
- To develop and maintain for the public benefit the good practice of Forensic and Legal Medicine by ensuring the highest professional standards of competence and ethical integrity.

The activities the Faculty has undertaken in relation to its purposes as per the Standing Orders and in furtherance of public benefit are as follows:

- To set professional standards for admission to membership of the Faculty.
- To promote training and research in Forensic and Legal Medicine for the public benefit.
- To conduct examinations and award certificates and diplomas.
- To establish lectures in Forensic and Legal Medicine and award prizes and scholarships.
- To disseminate, in any appropriate way, information on matters affecting Forensic and Legal Medicine.
- To hold such meetings and courses as may be desirable in order to promote the work of the Faculty.
- To advise on matters affecting Forensic and Legal Medicine.
- To represent the specialty of Forensic and Legal Medicine on appropriate councils and committees.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Objectives and activities (*continued*)

- To secure and maintain recognition as the body responsible for professional standards in Forensic and Legal Medicine.
- To liaise with other bodies concerned with Forensic and Legal Medicine.
- To promote international communication in the field of Forensic and Legal Medicine.
- To undertake and execute any charitable trusts which may lawfully be undertaken by the Faculty.
- To invest the monies of the Faculty not immediately required for its purposes.
- To accumulate income for as long as the law allows.
- In furtherance of the objects of the Faculty to establish, support and aid any charitable associations or institutions and to subscribe and guarantee money for their charitable purposes.
- Subject to such consents as may be required by law, to operate bank accounts, buy and sell land, take leases, enter into contracts, employ staff or agents, effect insurance policies, provide pensions and generally conduct the affairs of the Faculty.

Achievements and performance

The Trustees confirm that they have complied with the duty contained in section 17 of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on public benefit.

In 2022 the Faculty:

General

- Maintained its charitable status.
- Continued with our application to the United Kingdom Medical Education Reference Group (UKMERG) for specialty status for Forensic and Legal Medicine.
- Continued to provide a GMC appointed Suitable Person for members of the FFLM who do not belong to a designated body and do not have a Responsible Officer.
- The total membership number as of 31 December 2022 was 728 which is a slight increase from 31 December 2021 when we had 724 members.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Held a third strategy day which took place on 19 January 2022.
- The Faculty offers a sliding scale on membership fees for various membership types. This year the Faculty froze the membership fees and have not increased them since July 2018.
- Offered student affiliates access to the Elsevier Journal as one of the membership benefits.
- Published the FFLM's strategy for 2022/23. Key aims continue to be supporting FFLM members, progressing the application for specialty status for Forensic and Legal Medicine and raising the profile of the FFLM. Strategy document also includes some of the FFLM's achievements over the last 12 months.
- Awarded Honorary Fellowship to a number of distinguished individuals:
 - Dr Paul Williams
 - Dr Christopher Danbury
- Appointed the fifteenth David Jenkins Professor, Professor Jonathan Harris.
- Established the Assisted Dying Working Group (issue to be revisited in 2024).
- One application received for the newly introduced Medical Undergraduate Prize.
- Froze Conference, Subscription and Exam fees.
- Reduced the Development training courses fee for attendees by 10%.
- FFLM Witness Group produced- Expert Witness Matters a quarterly newsletter prepared by the FFLM Expert Witness Lead Professor Keith Rix.
- Continued successfully with a virtual office environment.
- Weekly Bulletins sent to the membership every Friday since 2015.
- Following Board approval, Dr Sandy Fielding and Dr Marie-Elle Vooijs have been appointed jointly to the role as Chief Examiner for 12 months.
- Liaised with the Metropolitan Police Service regarding the current standard of healthcare provision in London.
- Secured a discount for FFLM members on Dell products.
- Continued to maintain the FFLM's social media presence on Twitter, Facebook, and LinkedIn.
- Review of the Standing Orders approved by the Royal College of Physicians. Updates include:

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Admission of doctor/nurse advisors working for the DVLA to join as Affiliate.
- Introduction of a Vice-President for Allied Healthcare Professionals.
- Licentiates eligible to apply for the Assistant Registrar role.

Education

- Continued with our webinar programme throughout 2022. These are free for members to attend. The recordings are made available on the website afterwards. See appendix A
- Held four Development Training Courses:
 - 05.02.22 Virtual MFFLM and LFFLM GFM Part 2 Exam Revision Day
 - 19.02.22 Virtual Child Safeguarding Day
 - 23.04.22 Virtual Adult safeguarding (free for FFLM members to attend as the event was sponsored by NHSE&I)
 - 24.09.22 Virtual GFM Best Practice Day
- Organised free Online Training - Strangulation And Suffocation: Introduction To The New Offence For England And Wales.
- Forensic Aspects of Adult Safeguarding Forum met quarterly:
 - 09 February
 - 07 June
 - 28 September
 - 07 December
- Delivered virtual Forensic Aspects of Adult Safeguarding workshop sponsored by NHSE&I in May/June.
- Delivered four five-day Courses in General Forensic Medicine (accredited by Teesside University) via a blend of face to face and online learning:
 - 24 to 28 January
 - 14 to 18 February
 - 28 March to 01 April
 - 11 to 15 July
- 20 candidates were awarded the University Certificate In Postgraduate Professional Development (UCPPD) In General Forensic Medicine following these courses.
- Continued to deliver a national training course for clinicians assessing those exposed to CED. This course took place 32 times throughout 2022.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- 22 candidates sat for 34 clinical, practical, and written exams in March.
- The June exams went very well, and we thank all examiners and organisers. This is the second year running the Part 2 exams split into two different months, March and June. The June, the face-to-face stage, took place at St Thomas's Hospital on Saturday 11 June and it was a great success. We shall continue with that hybrid format (up to 10 stations in March, online, and 4 stations in June, face to face) as it works well and is also cost effective.
- We had 50 applicants and so far four have joined the Faculty as Licentiates (LFFLM (SOM) (c) Route for experienced doctors via prescribed/equivalent experience).
- 82 candidates sat our DLM and Part 1 exam online, for the third year running.
- The Scenesafe prize of £250 was rewarded to Dr Heidi Mounsey who received the highest pass mark of 76% in the October exam diet.
- Held our first hybrid conference, with 19 speakers/chairs and 93 attendees. Delegates had the option to attend either in person or virtually. The conference theme for 2022 was 'Collaboration in Forensic and Legal Medicine'.
- Continuation of Appraiser Forum for FFLM Appraisers along with 'HELP' point for appraisers who may need advice. Two meetings have taken place on 16 March and 07 September 2022.
- One of the webinars, *What do you do if there is a suspicion of sexual assault*, was free to attend for both members and non-members. 228 people registered to attend and 117 were in attendance on the day. Comments from participants include:
 - Speakers clearly experienced and passionate about the subject
 - Excellent concise information aimed at the correct level for the audience.
 - Good useful information with clear steps of what to do instead of just the background concepts like in most safeguarding teaching.
 - Informative, interesting and succinct.

Co-working

- FFLM Representatives on external committees:
 - BMA Forensic and Secure Environments Committee.
 - RCGP Secure Environments Group.
 - NPCC Working Group on Rape & Adult Sexual Offences.
 - National SARC Advisory Board.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Forensic Science Regulator Medical Forensics Specialist Group.
 - Contamination Elimination Database Project (SARCs).
 - NHSE SARC Strategic Clinical Forum.
 - Inter-Collegiate and Agency Domestic Violence Abuse.
 - NHSE Health and Justice CRG.
 - GMC Intercollegiate Ethics Forum.
 - RCPCH Standing Committee on Child Protection.
 - Scottish Health in Custody Network.
 - RCP's Student and Foundation Doctor Network.
 - Drink and Drug Driving (D3) Practitioners Group (Department for Transport).
 - NPCC Healthcare Advisory Group (Custody).
 - Academy of Royal Colleges (Wales).
 - NPCC First Aid National Clinical Government Committee.
 - NSPCC Healthcare Liaison Committee.
 - Medical Education and Training Forum.
 - Review Committee for National Guidance on the Retention, Storage and Destruction of Materials and Records relating to Forensic Examinations.
 - Forensic Examiner Capabilities Framework - Steering Group.
 - RCPCH Project Board Purple book.
- Worked with various organisations to provide free tickets to our members for external events.
- Presentation on 'Forensic Medicals in Safeguarding Adults at risk of harm and abuse' to the Safeguarding Adults National Network (SANN) 14/07/2022 Dr Elisabeth Alton, Rebecca Daniels, Professor Margaret Stark.
- The Joint Conducted Energy Device (CED) Working Group was reconvened to review the guidance and tools produced for those involved in the assessment of individuals exposed to CED in August 2021. The updated guidance and tools were published in September 2022. Representatives from UKAFN, RCEM, RCN, College of Paramedics and the NPCC were part of the Working Group.
- Received Home Office funding to establish an Institute for Addressing Strangulation in partnership with SafeLives and Bangor University.
 - Successful bid to Home Office 'What Works' fund. Grant awarded to: Increase the awareness, knowledge and understanding of the public and professionals working with victims of strangulation and suffocation and the offenders.
 - Encourage the collection and co-ordination of data on strangulation and suffocation to monitor its occurrence and the effectiveness of interventions.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Be a resource repository which would be free and aimed at professionals, the public and journalists.
- Improve policy and practice among the legal, medical, criminal justice and advocacy communities.
- Increase offender accountability and ultimately enhance victim safety.
- Co-ordinate and undertake related research and audits.
- Institute for Addressing Strangulation established (IFAS).
- IFAS Team Appointed.

Publications

Throughout 2022, we updated 23 documents and produced 6 new documents (not including the CED guidance and tools).

The FFLM responded to the BMJ editorial [*Mental health services are failing the criminal justice system. The response*](#) was also published as a letter:

<https://www.bmj.com/content/376/bmj.o728.full?ijkey=owyH4eXwSI9whN6&keytype=ref>

[Non-Fatal Strangulation - All Strangulation Of Women Is Serious – And It's Time For The Law To Step Up](#)

[Novel Recovery Methods For Biological Materials In Cases Of Alleged Sexual Assault: A Word Of Caution](#)

Quality Standards In Forensic Medicine

Members will remember helping with the FFLM Quality Standards Survey in April 2021. The results have now been published in the Journal of Forensic and Legal Medicine [Volume 92](#), November 2022, 102436.

Consultations circulated to members

- HMICFRS Consultation: Expectations For Police Custody 07.01.22.
- Home Affairs Committee Inquiry Into Spiking 07.01.2.
 - FFLM response referenced in the Home Affairs Committee's report to the Government: <https://committees.parliament.uk/committee/83/home-affairs-committee/news/166044/fight-against-spiking-hampered-by-lack-of-understanding-and-poor-victim-support>.
 - Forensic Science Regulator - Draft Code For Comment.
 - Healthcare regulation: deciding when statutory regulation is appropriate.
 - Protecting the public from repeat drug-driving offenders: call for evidence (response submitted).

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- HM Inspectorate of Constabulary and Fire & Rescue Services and HM Inspectorate of Prisons Expectations for police custody.

Appendix A – 2022 Webinar Programme

FFLM update on medical appraisals and supporting evidence	Dr Ewa Wolska	Monday 07 February
The Assisted Dying Bill	Mr Lee Biddle	Wednesday 27 April
Making Connections: the link between violence to people and violence to animals	Paula Boyden and Kate Richards	Tuesday 10 May
Novel psychoactive substances	Hassan Kurimbokus	Monday 05 September
Forensic Science is in Crisis	Prof Niamh Nic Daeid	Wednesday 05 October
Assisting the Coroner – How to reduce the risks to you when involved in an Inquest?	Dr Clare Stapleton and Prof Sarah Hull	Tuesday 25 October
How to prepare for the LFFLM Part 2	Thomas Bird and Jessica Isaacs	Wednesday 23 November
What do you do if there is a suspicion of sexual assault?	Dr Elisabeth Alton, Dr Sandy Fielding, Prof Margaret Stark, and Dr Helena Thornton	Thursday 01 December
The Roles of Intermediaries in the Criminal Justice System	Dr John Taggart	Thursday 08 December

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Financial review

The Faculty's work is reliant on income from its charitable activities. The main income is derived from its membership and the provision of related educational and publication services. A breakdown of the total income from charitable activities of £634,726 (2021 - £458,252) is provided in note 3 to the accounts.

The Faculty continues to meet its financial objectives and it has achieved a surplus this year of £145,574. Although market conditions remain difficult, it remains financially sound with the balance sheet showing total charity funds increasing from £816,188 to £961,762.

Investment policy and performance

In deciding the level of investments, the trustees initially assessed the level of funds required to ensure that there would be sufficient cash funds to meet its on-going charitable activities and retains sufficient liquid cash to meet its liabilities as and when they arise. In conjunction with its investment advisors the trustees regularly review the level of investment and performance. They are instructed to invest to maximise the total return within the constraints of a medium to low-risk investment portfolio.

The charity is a long-term investor and hence has a long-term time horizon for the investment (specifically 10+ years). The chosen risk profile is medium to low risk and on professional advice the charity continues to hold a mix of asset classes specifically equities, bonds, alternatives, and cash. The investments are held within a fund specifically for Charities. A total return strategy is employed, i.e., the goal is to maximise the level of combined return from capital gains and income at the appropriate level of risk. All income generated is re-invested. As the investment strategy is executed through a Charity fund only, there is substantial diversification of investments. The portfolio fell by 4.7% in 2022 versus the benchmark growth of 2.3%.

The market value of the investments shown on the balance sheet on 31 December 2022 stood at £534,713.

Major Risks

The Trustees have considered the major risks to which the charity is exposed, and systems have been established to mitigate these risks. The principal risk facing the charity remains reputational risk. This is mitigated by the high standards of the charity, policies, and procedures, along with robust policies in relation to examination. The other principal risks faced by the Faculty lie in the performance of investments. The Faculty is not otherwise exposed to any other significant financial risks or inherent operational risks through its Charitable Activities.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Risk Management

The security of the Faculty's investments and bank balances is mitigated by retaining expert investment managers and having a diversified portfolio. The accounts are held with a reputable institution.

Reserves Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to between one and two years of unrestricted charitable expenditure. This is to reduce the possibility of income falling suddenly and to cover any unexpected situations. Furthermore, the trustees retain sufficient cash on a short-term deposit account to meet their liabilities as they fall due. The net current assets held at 31 December 2022 was £367,595.

The total charity funds held at 31 December 2022 were £961,762 of which the balance held as unrestricted funds was £888,615. £829,161 are regarded as free reserves, after allowing for funds tied up in tangible and intangible fixed assets. Actual 12-month cash payments totalled £309,399. The current level of reserves is therefore higher than is needed and meets the reserves policy. Longer term investments are held in accordance with the Investment Policy which allows trustees to transfer amounts from the disposal of investments in the case of urgent need.

Structure, Governance and Management

The Faculty was constituted by the Royal College of Physicians of London ('RCP London'), which, under the Byelaws deriving from its Royal Charter, can create Faculties. The Faculty's specific governing document is its Standing Orders, approved by the 'RCP London'. The Faculty is part of the College and is free within the terms of its Standing Orders to manage its particular business.

Trustee recruitment

The Trustees are the members of the Board. The officers of the Faculty are elected by and from the Faculty and become ex-officio members of the Board. Members of the Board are elected by and from the Faculty membership/fellowship or nominated by the Board. College representatives are nominated by the Royal College of Physicians of London, and the lay representatives are recruited via the College's and AoRMC's Patient and Carer Network. There is an induction process for new trustees, which includes an initial meeting with other trustees and senior staff, and a briefing from the Chair of Trustees. Trustees are encouraged to attend relevant trustee training events.

The administration of the Faculty is managed on a day-to-day basis by full time members of staff. The pay of senior staff is renewed annually and benchmarked against similar sized charities and membership organisations.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Key management personnel remuneration

The trustees consider the board of trustees, in particular the President Professor Paul Marks, the Treasurer, Dr Amy Hamm and Registrar, Dr Helena Thornton, as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. One Trustee (Dr Stark) received payments approved by the Board for lecturing on commercial courses organised by the Faculty. All other trustees give of their time freely. Details of trustee expenses (predominantly travelling expenses) are disclosed in note 7 to the accounts and related party transactions are disclosed in note 18 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Charity Commission and, in accordance with the Faculty's policy, to withdraw from decisions where a conflict of interest arises.

Future plans

The FFLM's key aims for the future include:

- Continuing our campaign for specialty status for forensic and legal medicine.
- Supporting all of our Members and encouraging the involvement of International Members and Allied Health Professionals.
- Maintaining and developing our Quality Standards along with our library of educational resources.
- Developing partnerships with other agencies and working with them to promote high quality care.
- Continuing to act as the leading resource in the field of forensic and legal medicine.
- Supporting IFAS to deliver a series of in person Knowledge Events and webinars and develop resources to increase awareness of strangulation and develop clinical management and best practice guidelines.

Reference and administrative information

Administrative and Principal Office

c/o Royal College of Physicians, 11, St Andrews Place, London. NW1 4LE

Registered Charity Number: 1119599

Independent Examiners

MHA MacIntyre Hudson, 6th Floor, 2 London Wall Place, London EC2Y 5AU

Accountants

Professional Consultancy Services Ltd, Kingfishers, High Road, Broxbourne, Herts EN10 7BT

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Reference and administrative information (continued)

Bankers and Investment Managers

C Hoare & Co, 37 Fleet Street, London, EC4P 4DQ

Cazenove Capital Management, 31 Gresham Street, London, EC2V 1QA

Solicitors

Field Fisher Waterhouse, 35 Vine Street, London EC3N 2AA

Board of Trustees	Title	Start Date	End Date
Professor Paul Marks	President	04/11/2020	
	Immediate Past		
Dr Margaret Stark	President	10/05/2019	02/11/2022
Dr Bernadette Butler	President Elect	02/11/2022	
Dr Helena Thornton	Registrar	15/05/2020	
Dr Susan Waterworth	Treasurer	10/05/2019	06/05/2022
Dr Amy Hamm	Treasurer	06/05/2022	
Dr Brian Westbury	Academic Dean	10/05/2019	
Dr Shiraz Qamaruddin	Vice President, FP	15/05/2020	
Prof Andrew Harris	Vice President, MQC	03/03/2021	
Dr Michael Devlin	Vice President, MLA	15/05/2020	06/05/2022
Miss Elaine Cook	Vice President, DLA	06/05/2022	
	Assistant Registrar		
Dr Anton van Dellen	and Conference		
	Subcommittee Chair	08/12/2021	
Dr Catherine White		12/03/2011	
Dr David Cohen	RCP Rep	07/07/2021	
Co-opted Members:			
Mrs Cathy Cooke		02/09/2015	02/11/2022
Lay Members:			
Dr Michael Robertson		30/04/2009	
Peter Rees		04/11/2020	
Ordinary Members:			
Mrs Sheelagh Cooke	Nurse	01/07/2020	13/06/2022
Mr Benjamin Sylvester	Paramedic	06/09/2019	
Dr Daniel Haines	Dr	04/03/2020	
Vincent Davidson	Dr	04/03/2020	
Amy Hamm	Dr	04/03/2020	06/05/2022
Dr Charles Sanderson	Dr	07/07/2021	
Dr James Goodrich		22/06/2022	

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

Trustees' Report (*continued*)

Trustees' responsibilities in relation to the financial statements

The trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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 applicable Charities SORP 2015 (FRS102).
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 24 March 2023 and signed on behalf of the board of trustees by:



Helena Thornton
Registrar

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022



Faculty of Forensic & Legal Medicine
of the Royal College of Physicians

Treasurer's Report

Financial Accounts for the year ended 31 December 2022

I present my report for the year ended 31 December 2022 which show an overall surplus of £145,574 from both restricted and unrestricted funds. This includes losses arising from investments of £39,886.

Our total income from charitable activities showed an increase in all key areas from £458,252 to £634,726; comprising of membership fees increasing slightly from £226,387 to £227,690; the 2022 conference which was held both virtually and in person generated an income of £32,125 whilst there was a further progress with a substantial increase in educational income from £203,473 to £346,370.

Royalty income from publications and journals have risen by 11% to £26,441 whilst the related publication costs remained fixed at £4,524 to continue to provide a strong contribution to our finances. Investment income fell to £15,325 from last years £19,373 all of which was reinvested.

Overall, the total expenditure on Charitable activities increased this year to £463,195 from £327,810 as shown in note 5 to the financial statements with membership costs increased from £212,524 to £216,459. The conference costs were £21,819 and educational costs increased from £110,613 to £220,393.

The market value of the investments at year-end was £534,713 with a decrease in capital of £39,886 as shown in note 11. The historical cost of the investments held at year end stood at £558,094.

The Trustees remain cautious of the continued difficult market conditions and potential impact this may have on our future working capital. However, we remain confident that we have sufficient level of working capital and in particular, adequate cash resources to meet our ongoing costs and commitments. Cash at bank increased in the year from £397,115 to £451,413 at year end.

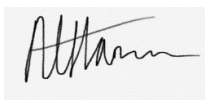
Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

The trustees have concluded that no increase in fees should be implemented for 2023.

	2023	2022
Honorary Fellows	-	-
UK Fellows	£549.00	£549.00
Retired Fellows	£259.00	£259.00
Overseas Fellows	£274.50	£274.50
UK Members	£549.00	£549.00
Retired Members	£259.00	£259.00
Overseas Members	£274.50	£274.50
Licentiate	£355.00	£355.00
Overseas Licentiate	£177.50	£177.50
UK Affiliates	£250.00	£250.00
Overseas Affiliates	£125.00	£125.00
Associate	£165.00	£165.00
Nurse/ Paramedic Affiliate	£30.00	£30.00
Student Affiliate	£27.00	£27.00
Retired Fellows/Members relinquished LTP	£118.00	£118.00

Comparable rates for 2023 include:

FRCP £620
FRCGP £592
FFOM £630
FRCPATH £620



Dr Amy Hamm
Hon Treasurer

Date 24 March 2023

Faculty of Forensic and Legal Medicine

Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Charitable activities	3	540,812	93,914	634,726	458,252
Investments	4	15,634	-	15,634	19,673
Total		556,446	93,914	650,360	477,925
Expenditure on:					
Raising funds	5	1,705	-	1,705	1,812
Charitable activities	5	383,781	79,414	463,195	327,810
Total		385,486	79,414	464,900	329,622
Net (loss)/gains on investments	11	(39,886)	-	(39,886)	34,675
Net surplus and net movement in funds		131,074	14,500	145,574	182,978
Reconciliation of funds:					
Total funds brought forward		757,541	58,647	816,188	633,210
Total funds carried forward		888,615	73,147	961,762	816,188

All of the above represent continuing operations.
There are no gains and losses other than those shown above.

The notes on pages 22 to 30 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Balance Sheet as at 31 December 2022

		2022		2021	
	Notes	£	£	£	£
Fixed Assets:					
Intangible assets	9		14,701		19,225
Tangible assets	10		44,753		36,902
Investments	11		534,713		560,331
Total fixed assets			<u>594,167</u>		<u>616,458</u>
Current Assets:					
Debtors	12	153,948		45,312	
Cash at bank and in hand	13	451,413		397,115	
Total current assets		<u>605,361</u>		<u>442,427</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	237,766		242,697	
Net current assets			<u>367,595</u>		<u>199,730</u>
Total net assets			<u><u>961,762</u></u>		<u><u>816,188</u></u>
Funds of the Charity					
Restricted funds	15		73,147		58,647
Unrestricted funds	16		888,615		757,541
Total charity funds			<u><u>961,762</u></u>		<u><u>816,188</u></u>

Approved by the Board of Trustees and authorised for issue on 24 March 2023 and signed on their behalf by:

Dr Amy Hamm
Trustee

-

The notes on pages 22 to 30 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Statement of cash flows for the year ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	A	<u>70,787</u>	<u>180,252</u>
Cash flows from investing activities			
Dividends and interest received		15,634	19,673
Purchase of property, plant and equipment		(17,855)	-
Proceeds from sale of investments		543,826	1,614
Purchase of investments		<u>(558,094)</u>	<u>(19,672)</u>
Net cash provided by (used in) investing activities		<u>(16,489)</u>	<u>1,615</u>
Change in cash and cash equivalents in the year		54,298	181,867
Cash and cash equivalents at the beginning of the year	B	397,115	215,248
Cash and cash equivalents at the end of the year		<u><u>451,413</u></u>	<u><u>397,115</u></u>

Notes to statement of cash flows for the year ended 31 December 2022

A. Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net income for the reporting period (as per the statement of financial activities)	145,574	182,978
Adjustments for		
Depreciation and amortisation charges	14,528	15,071
(Gains)/losses on investments	39,886	(34,675)
Dividends and interest received	(15,634)	(19,673)
(Increase)/decrease in debtors	(108,636)	(3,455)
Increase/(decrease) in creditors	<u>(4,931)</u>	<u>40,006</u>
Net cash provided by (used in) operating activities	<u><u>70,787</u></u>	<u><u>180,252</u></u>

B. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	22,550	34,806
Short term deposit account	427,940	360,817
Investment account (less than 30 days)	<u>923</u>	<u>1,492</u>
Total cash and cash equivalents	<u><u>451,413</u></u>	<u><u>397,115</u></u>

During the current and prior year, there were no changes in net debt other than the cashflows of the entity, as presented above.

The notes on pages 22 to 30 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2022

1 Charity information

The Faculty of Forensic and Legal Medicine is registered with the Charity Commission for England and Wales and is unincorporated. The charity registration number is 1119599 and the principal office is 11 St Andrews Place, London, NW1 4LE England.

2 Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The functional currency of the Faculty is considered to be GBP because that is the currency of the primary economic environment in which it operates.

The Faculty falls within the definition of a public benefit entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared on a going concern basis. The Trustees have considered relevant information, including the annual budget, the expected impact on future working capital requirements and the impact of subsequent events in making their assessment.

The Trustees have performed an analysis of forecast budget and future cash funding requirements taking into account the potential impact on the activities of the Charity. This analysis also considers the effectiveness of available measures to assist in mitigating the impact.

Based on these assessments and having regard to the resources available to the Charity, the Trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing these financial statements.

(b) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Investment income is recognised upon notification by the investment advisor or bank.

Grants and donations are only included in the Statement of Financial Activity when the charity has unconditional entitlement to the resources. Where the donor imposes conditions that the resource is expended in a future accounting period, income is recorded as deferred income at the balance sheet date and a creditor is included under deferred income.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2022 - Continued

2 Accounting Policies (continued)

(c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes VAT where applicable. The Faculty is not registered for VAT. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities.

(d) Support and governance Costs

Governance costs include costs of the preparation of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

All support costs are allocated to membership costs as the principal charitable activity of the Faculty.

(e) Costs of raising funds

The cost of raising funds consist of investment management costs and related professional fees.

(f) Intangible fixed assets and amortisation

Intellectual property rights are included at cost less amortisation, being between 5% and 33.3% on a straight line basis.

(g) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at historical cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment - between 20% and 33.3% straight line method

Software and website - 20% straight line method

(h) Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market price.

The Faculty does not acquire or use put options, derivatives or other complex financial instruments.

(i) Realised and unrealised investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. As investments are revalued to fair value continuously, no realised gains and losses arise.

(j) Pensions

Contributions towards staff defined contribution personal pensions are charged to the Statement of Financial Activities as they become payable. The Faculty has no liability beyond its contributions and paying across the deductions for the employees share of contributions.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2022 - Continued

2 Accounting Policies (continued)

(k) Foreign currency translations

Monetary assets and liabilities are translated at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies undertaken in the year have been translated at the rate ruling at the date of the transaction. Gains and losses on foreign exchange are recorded in the Statement of Financial Activities as they arise.

(l) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of the funds are included in Notes 15 and 16.

(j) Financial Instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 14. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Membership	227,690	-	227,690	226,387
Conferences	32,125	-	32,125	3,520
Educational	252,456	93,914	346,370	203,473
Publications and journal	26,441	-	26,441	23,636
Sundry income	2,100	-	2,100	1,236
	<u>540,812</u>	<u>93,914</u>	<u>634,726</u>	<u>458,252</u>

The total restricted income in the prior year applicable to educational activity was £1,500. No other restricted funds were recognised within income from charitable activities in the prior year.

4 Investment Income

	2022	2021
	£	£
Dividends	15,325	19,673
Bank interest earned on cash balances	309	-
	<u>15,634</u>	<u>19,673</u>

In both years all investment income is attributable to unrestricted income funds.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2022 - Continued

5 Expenditure on charitable activities

	Direct Costs	Support costs	Total 2022	Total 2021
	£	£	£	£
Membership	161,959	54,500	216,459	212,524
Conference	21,819	-	21,819	149
Educational	220,393	-	220,393	110,613
Publications and journal	4,524	-	4,524	4,524
	<u>408,695</u>	<u>54,500</u>	<u>463,195</u>	<u>327,810</u>

Total support costs of £55,765 were allocated to Membership in 2021. A breakdown of support costs incurred can be seen on Note 5f.

Expenditure on charitable activities by fund

	Note	Unrestricted	Restricted	Total 2022	Total 2021
		£	£	£	£
Membership	5a	216,459	-	216,459	212,524
Conference	5b	21,819	-	21,819	149
Educational	5c	140,979	79,414	220,393	110,613
Publications and journal	5d	4,524	-	4,524	4,524
		<u>383,781</u>	<u>79,414</u>	<u>463,195</u>	<u>327,810</u>

The total restricted expenditure applicable in the prior year to educational activity was £604.

5a Membership costs	Note	Unrestricted	Restricted	2022	2021
		£	£	£	£
Direct staff costs	8	124,844	-	124,844	123,997
Membership support services		32,682	-	32,682	31,290
Other staff costs		3,360	-	3,360	224
Travel and subsistence		1,166	-	1,166	1,248
General administrative expenses		31,639	-	31,639	34,058
Legal and professional fees		1,105	-	1,105	960
Depreciation on tangible fixed assets		9,689	-	9,689	10,546
Governance costs		11,974	-	11,974	10,201
		<u>216,459</u>	<u>-</u>	<u>216,459</u>	<u>212,524</u>

There was no restricted expenditure applicable in the prior year to membership costs.

5b Conference costs	Unrestricted	Restricted	2022	2021
	£	£	£	£
Conference costs	19,862	-	19,862	149
Travel and subsistence	1,957	-	1,957	-
	<u>21,819</u>	<u>-</u>	<u>21,819</u>	<u>149</u>

There was no restricted expenditure applicable in the prior year to conference costs.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2022 - Continued

5 Expenditure on charitable activities (continued)

5c Educational costs	Note	Unrestricted	Restricted	2022	2021
		£	£	£	£
Direct staff costs	8	-	31,495	31,495	-
Educational support costs		52,561	530	53,091	49,907
Training		81,148	89	81,237	56,917
Other staff costs		-	2,333	2,333	-
Travel and subsistence		7,270	912	8,182	3,789
Educational grants		-	13,186	13,186	-
General administrative expenses		-	2,951	2,951	-
Expert advice		-	23,302	23,302	-
Legal and professional fees		-	4,301	4,301	-
Depreciation and amortisation		-	315	315	-
		<u>140,979</u>	<u>79,414</u>	<u>220,393</u>	<u>110,613</u>

The total restricted expenditure applicable in the prior year was training £105, educational support costs £479, travel and subsistence £20.

5d Publications and journal costs	2022	2021
	£	£
Amortisation on intangible fixed assets	<u>4,524</u>	<u>4,524</u>

5e Investment management costs

Investment management costs of £1,705 (2021: £1,812) are included in costs of raising funds.

5f Membership support costs	2022	2021
	£	£
Governance costs	11,974	10,201
General administrative expenses	31,732	34,058
Legal and professional fees	1,105	960
Depreciation on tangible fixed assets	<u>9,689</u>	<u>10,546</u>
	<u>54,500</u>	<u>55,765</u>

6 Governance costs	2022	2021
	£	£
Independent examiner's fees	3,389	3,780
Accountancy fees	6,410	5,780
Room hire costs	1,369	230
Board meeting travel costs	<u>806</u>	<u>411</u>
	<u>11,974</u>	<u>10,201</u>

Included within the Legal and Professional fees category of Educational costs is a further £391 of Independent Examiners fees for the examination of the current year financial statements (2021: £nil), being the recharge of the costs incurred in relation to the project. The total Independent Examiners fee for the year is therefore £3,780 (2021: £3,780).

7 Trustees' Expenses

Travel expenses of £3,037 (2021: £4,768) were reimbursed to four (2021: three) trustees, being £414 in respect of travel to trustees board meetings and £2,623 for additional travel and examination costs.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2022 - Continued

8 Staff Costs

	2022	2021
	£	£
Salaries	143,179	114,051
Social security costs	10,676	8,071
Pension costs	2,484	1,875
	<u>156,339</u>	<u>123,997</u>

There were an average of 4 employees in the year (2021: 3). All staff costs are allocated to charitable activities.

No employee earned in excess of £60,000 per annum in the current or prior year.

The trustees received no remuneration in their capacity as trustees. Details of other payments paid to trustees are included in Note 18.

The trustees consider the board of trustees, in particular the President Professor Paul Marks, the Treasurer, Dr Amy Hamm, and Registrar, Dr Helena Thornton, to be the key management personnel of the charity. The key management personnel received no remuneration in the current or prior year.

9 Intangible Fixed Assets

Cost	£
At 1 January 2022	<u>107,980</u>
At 31 December 2022	<u>107,980</u>
Amortisation	
At 1 January 2022	88,755
Charge for the year	<u>4,524</u>
At 31 December 2022	<u>93,279</u>
Net book value at	
At 31 December 2022	<u>14,701</u>
At 31 December 2021	<u>19,225</u>

Intangible fixed assets are included at cost less amortisation and comprise a 50% interest in the Intellectual Property Rights to the journal publication of the Faculty of Forensic and Legal Medicine and a 50% interest in the Intellectual Property Rights of the E Learning project.

10 Tangible Fixed Assets

	Website under Construction	Software & Website	Computer Equipment	Total
Cost		£	£	£
At 1 January 2022	-	45,600	4,797	50,397
Additions in the year	8,220	-	9,635	17,855
Disposals	-	-	(3,953)	(3,953)
At 31 December 2022	<u>8,220</u>	<u>45,600</u>	<u>10,479</u>	<u>64,299</u>
Depreciation				
At 1 January 2022	-	9,120	4,375	13,495
Charge for the year	-	9,120	884	10,004
On disposals	-	-	(3,953)	(3,953)
At 31 December 2022	<u>-</u>	<u>18,240</u>	<u>1,306</u>	<u>19,546</u>
Net book value at				
At 31 December 2022	<u>8,220</u>	<u>27,360</u>	<u>9,173</u>	<u>44,753</u>
At 31 December 2021	<u>-</u>	<u>36,480</u>	<u>422</u>	<u>36,902</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2022 - Continued

11 Investments

	Unrestricted General	Restricted	Total 2022	Total 2021
	£	£	£	£
Market value at 1 January 2022	560,331	-	560,331	507,598
Additions to investments at cost	558,094	-	558,094	19,672
Disposals	(543,826)	-	(543,826)	(1,614)
Net (loss)/gain on revaluation	(39,886)	-	(39,886)	34,675
Market value at 31 December 2022	<u>534,713</u>	<u>-</u>	<u>534,713</u>	<u>560,331</u>
Historical cost at 31 December 2022	<u>558,094</u>	<u>-</u>	<u>558,094</u>	<u>495,348</u>

The above investments are held as follows:

	£	£
Listed on UK Stock Exchange	534,713	560,331

The investment portfolio

The Faculty's investments are all invested in a Multi-Asset Fund specifically tailored for Charity Responsible Investment.

12 Debtors

	2022	2021
	£	£
Trade debtors	30,479	11,711
Prepayments	5,855	11,701
Accrued income	117,614	21,900
	<u>153,948</u>	<u>45,312</u>

13 Cash at bank and in hand

	2022	2021
	£	£
Investment accounts	923	1,492
Cash at bank	450,490	395,623
	<u>451,413</u>	<u>397,115</u>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	25,876	29,415
Other taxes and social security costs	8,564	3,597
Other creditors	1,392	431
Accruals	39,816	25,676
Deferred income	162,118	183,578
	<u>237,766</u>	<u>242,697</u>

Deferred income brought forward of £183,578 was released in the year and £162,118 was deferred during the year. Deferred income relates to membership and other income for which entitlement is met in the following financial period.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2022 - Continued

15 Restricted funds

	Balance at 01/01/2022	Income	Expenses	Balance at 31/12/2022
	£	£	£	£
WG Johnston Memorial Fund	33,754	-	-	33,754
David Jenkins Memorial Fund	23,799	-	-	23,799
Apothecaries Fund	1,094	300	(600)	794
Institute for Addressing Strangulation Fund	-	93,614	(78,814)	14,800
	<u>58,647</u>	<u>93,914</u>	<u>(79,414)</u>	<u>73,147</u>

	Balance at 01/01/2021	Income	Expenses	Balance at 31/12/2021
	£	£	£	£
WG Johnston Memorial Fund	33,754	-	-	33,754
David Jenkins Memorial Fund	23,799	-	-	23,799
Apothecaries Fund	198	1,500	(604)	1,094
	<u>57,751</u>	<u>1,500</u>	<u>(604)</u>	<u>58,647</u>

The David Jenkins Memorial Fund is to be utilised to support educational, teaching or research projects, in the field of forensic medicine.

The WG Johnston Memorial Fund will be used to assist Fellows, Members and Affiliates of the Faculty and other qualifying practitioners, with grants in forensic and legal medicine, as well as supporting appropriate publications, educational and training programmes.

The Apothecaries Fund represents grant income to be used to subsidise the cost of taking the Licentiate examination. Of the total Grant income received £2,400 has been deferred at the year end.

The Institute for Addressing Stangulation Fund represents the Home Office Grant to be used for Preventing Violence Against Women and Girls, and Support Children: 'What works' funding to set up the Institute for Addressing Strangulation and run training, raising awareness and research into Strangulation and Suffocation in partnership with SafeLives and Bangor University.

16 Unrestricted funds

	2022	2021
	£	£
Opening balance	757,541	575,459
Net surplus for the year	131,074	182,082
Closing balance	<u>888,615</u>	<u>757,541</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2022 - Continued

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Intangible fixed assets	14,701	-	14,701
Tangible fixed assets	29,854	14,899	44,753
Investments	534,713	-	534,713
Current assets	511,045	94,316	605,361
Creditors due within one year	(201,698)	(36,068)	(237,766)
	<u>888,615</u>	<u>73,147</u>	<u>961,762</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Intangible fixed assets	19,225	-	19,225
Tangible fixed assets	36,902	-	36,902
Investments	560,331	-	560,331
Current assets	381,080	61,347	442,427
Creditors due within one year	(239,997)	(2,700)	(242,697)
	<u>757,541</u>	<u>58,647</u>	<u>816,188</u>

18 Related party transactions

All the Trustees are fellows or members of the Faculty. They pay subscriptions for membership at the same rates as all other members and have no benefits as Trustees in respect of any other services of the Faculty. The following related party transactions payments were incurred in respect of Trustees:

- (i) Payments totalling £10,887 (2021: £27,755) were made to Trustees in respect of fees to facilitate at the GFM Course. Payments were made to Dr Stark £10,887 (2021: £11,500) and Dr Gorton Nil (2021: £16,255). Payment terms were agreed by the Board as being in the best interest of the Charity and are allowable under the Charity's Standing Orders. Further details have been provided in the Trustees Report.
- (ii) Trustees' expenses reimbursed are included in Note 7.

Independent Examiner's Report to the Trustees of the Faculty of Forensic & Legal Medicine

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 19 to 30.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no 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.

Stuart McKay BSc FCA DChA
MHA MacIntyre Hudson

6th Floor
2 London Wall Place
London
EC2Y 5AU
Date:

Accounts



Faculty of Forensic & Legal Medicine of the Royal College of Physicians

**Accounts and Report for the year ended
31 December 2021**

Registered Charity No. 1119599

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Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

The Trustees present their annual report and financial statements of the Faculty of Forensic and Legal Medicine for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in Notes 1 & 2 to the accounts and comply with the Faculty's trust deed, the Charities Act 2011 and 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).

Objectives and activities

The Faculty has the following purpose and objectives as per its Standing Orders:

- To promote for the public benefit, the advancement of education and knowledge in the field of forensic and legal medicine in all its classes ("Forensic and Legal Medicine").
- To develop and maintain for the public benefit the good practice of Forensic and Legal Medicine by ensuring the highest professional standards of competence and ethical integrity.

The activities the Faculty has undertaken in relation to its purposes as per the Standing Orders and in furtherance of public benefit are as follows:

- To set professional standards for admission to membership of the Faculty.
- To promote training and research in Forensic and Legal Medicine for the public benefit.
- To conduct examinations and award certificates and diplomas.
- To establish lectures in Forensic and Legal Medicine and award prizes and scholarships.
- To disseminate, in any appropriate way, information on matters affecting Forensic and Legal Medicine.
- To hold such meetings and courses as may be desirable in order to promote the work of the Faculty.
- To advise on matters affecting Forensic and Legal Medicine.
- To represent the specialty of Forensic and Legal Medicine on appropriate councils and committees.
- To secure and maintain recognition as the body responsible for professional standards in Forensic and Legal Medicine.
- To liaise with other bodies concerned with Forensic and Legal Medicine.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Objectives and activities (*continued*)

- To promote international communication in the field of Forensic and Legal Medicine.
- To undertake and execute any charitable trusts which may lawfully be undertaken by the Faculty.
- To invest the monies of the Faculty not immediately required for its purposes.
- To accumulate income for as long as the law allows.
- In furtherance of the objects of the Faculty to establish, support and aid any charitable associations or institutions and to subscribe and guarantee money for their charitable purposes.
- Subject to such consents as may be required by law, to operate bank accounts, buy and sell land, take leases, enter into contracts, employ staff or agents, effect insurance policies, provide pensions and generally conduct the affairs of the Faculty.

Achievements and performance

The Trustees confirm that they have complied with the duty contained in section 17 of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on public benefit.

In 2021 the Faculty:

General

- Maintained its charitable status.
- Continued with our application to the General Medical Council (GMC) for specialty status for Forensic and Legal Medicine.
- Continued to provide a GMC appointed Suitable Person for members of the FFLM who do not belong to a designated body and do not have a Responsible Officer.
- The total membership number as of 31 December 2021 was 724.
- The Faculty offers a sliding scale on membership fees for various membership types. This year the Faculty plan to freeze the membership fees.
- Held a second strategy meeting for the FFLM Board on 27 January 2021. A third is took place on 19 January 2022.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Achievements and performance (<i>continued</i>)
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- Trialled running a monthly Question and Answer session with FFLM Senior Officers and Vice-Presidents in Spring 2021 for FFLM members.
- The President Dr Margaret Stark chaired the early morning session on day 2 of the St Mary's Centre 18th Annual Conference – The Science of Rape (17 March 2021).
- The President Dr Margaret Stark & Professor Keith Rix, the FFLM's Mental Health and Intellectual Disability Lead presented '*Same or different hymn sheets: forensic physician issues for forensic psychiatrists*' at the Royal College Psychiatrists' Forensic Psychiatry Annual Conference in March 2021.
- Appointed a co-lead for Mental Health and Intellectual Disability.
- Appointment of Lead Clinician to support FFLM expert witness.
- Awarded Honorary Fellowship to a number of distinguished individuals:
 - Mrs. Melanie Brown
 - Mr. Chris Morris
 - Professor David Croisdale-Appleby
- Appointed the fifteenth David Jenkins Professor, Professor Jonathan Harris.
- Held its fifteenth Annual General Meeting (AGM) on 07 May 2021, the second virtual AGM due to COVID 19.
- Continued successfully with a virtual office environment.
- Review of Standing orders 2020/21 approved by the Royal College of Physicians (RCP). Updates included:
 - Membership of Clinicians working in Secure and Detained Settings (SDS) approved by FFLM members and RCP council.
 - New postnominal AFFLM (DLM) for members who passed the Diploma of Legal Medicine (DLM) with a Distinction.
 - To accept Veterinary colleagues as Associate members.
- Appointed a new Assistant Registrar, Dr Anton van Dellen in December 2021.
- The Faculty made a considerable reduction in travel costs with the use of virtual meetings, further reducing our carbon footprint.
- The Faculty Board decided to move investments from a Charity Multi Asset Fund (CMAF) to a Responsible Multi Asset Fund (RMAF); although this was agreed in 2021, the move took place in February 2022.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Achievements and performance (<i>continued</i>)
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- The Faculty Assistant Registrar Dr Alex Gorton presented on healthcare implications of TASER™ at the National Operational Taser™ Conference.
- Over the last year we have continued to increase our social media presence. We have posted a tweet every day during 2021 referencing relevant news content and highlighting areas of interest to members and those interested in forensic & legal medicine. We post at least twice a week on Facebook highlighting useful elements from the bulletin. We currently have 2233 followers on Facebook (increased from 2179 in January 2021). We have 1716 twitter followers (increased from 1643 in January 2021) and 460 Connections on LinkedIn (increased from 227 January 2021).

Education

- Successful rehearsal of Membership of FFLM exams, 20 stations of 28 for the first time online, via Microsoft Teams on 09 January 2021.
- The part 2 OSCEs for both Membership and Licentiate examinations (10 out of 14 stations) and OSPEs exams (all stations) were held virtually for the first time online in March 2021, via Microsoft Teams.
- Four of the part 2 OSCEs were held in June to ensure clinical skills were appropriately tested. This was the first time the Part 2 exams were split into two different months, March and June.
- This format of the exam was appreciated by both examiners and candidates with positive feedback received.
- Record number of candidates have applied for the Part 2 exam in 2021: 26. There were 22 in 2020, 14 in 2019 and seven in 2018. Out of a total of **26** candidates that applied for the part 2 examinations in all three disciplines this year, General Forensic Medicine, Sexual Offence Medicine & Medico-Legal Medicine, **17** candidates passed overall. The exam session had to be split into two for the first time: March (when that exam normally takes place in its entirety) and June.
- Continuing progressing the exam / syllabus for DLAs.
- 28 FFLM publications reviewed and republished and 8 new documents published (five which relate to Conducted Energy Device).

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Funding received from NHSE for expansion of FFLM / Ulster University e-learning tool to include General Forensic Medicine (GFM) and to review and update existing modules.
- Granted free access to current webinar programme for FFLM Student Affiliates in March 2021 and continued free access to the examiners.
- Continued with webinar programme throughout 2021. 19 of these webinars were free for FFLM members to attend.
- The Faculty held its first virtual conference on 07 May 2021.
- Nearly 100 candidates sat our DLM and Part 1 exams online, invigilated by TestReach.
- Developed and delivered a national training course for clinicians assessing those exposed to CED in response to a request from NPCC, SACMILL and the Home Office, with the first course taking place on 30 July 2021. This course took place 19 times throughout 2021.
- Established an Appraiser Forum for FFLM Appraisers, to meet every six months along with 'HELP point' for appraisers who may need advice.
- Held five virtual Development training days:
 - 16.01.21 Part 2 GFM Exam revision day (MFFLM & LFFLM)
 - 05.06.21 Courtroom Skills course
 - 02.11.21 Appraiser refresher session
 - 13.11.21 SARC Best Practice Day
 - 11.12.21 Part 2 SOM Exam Revision Day (MFFLM & LFFLM)
- Delivered two virtual Forensic Aspects of Adult Safeguarding workshops sponsored by NHSE&I:
 - January/February 2021
 - October/November 2021
- Delivered two five-day Courses in General Forensic Medicine (accredited by Teesside University) via a blend of face to face and online learning:
 - January/February 2021
 - October/November 2021
- Following these courses, 17 students were awarded the University Certificate in Postgraduate Professional Development (UCPPD) in General Forensic Medicine.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- Route for experienced doctors to obtain the LFFLM SOM (Child) via Prescribed/Equivalent Experience was approved by the Board.

Co-working

- Co-signed the INCADVA response to the NHS standard contract regarding best practice responses to domestic abuse across healthcare services.
- Responded to nationwide call for evidence to inform a new strategy to tackle violence against women and girls.
- President Dr Margaret Stark presented to RCP Council in January 'What's the Point of the FFLM?'.
- Feedback provided to Royal College of Nursing (RCN) on their draft guidance for healthcare staff caring for people in prison with dementia.
- FFLM response to Road Traffic Reports submitted.
- Listed as co-signatory on letter to Home Secretary regarding the New Plan for Immigration proposals to reform the provision of expert evidence to the appeal courts.
- FFLM representative appointed to Medical Streamlined Forensic Reporting National User Group.
- In Autumn 2020, the FFLM convened a joint working party with members of a number of other organisations (UKAFN, RCEM, RCN, College of Paramedics, NPCC) to develop a suite of useful tools for those who may be involved in the assessment of individuals exposed to a Conducted Energy Device. These were published August 2021 - www.fflm.ac.uk/CEDHub.
- HWVT Committee co-chairs facilitated workshop at the Royal College of General Practitioners Secure Environments Group 8th Health and Justice Summit in the autumn of 2021 on FFLM Quality Standards for healthcare professionals working with victims of torture in detention.
- FFLM endorsed RCP 'Snowed Under?' statement (NHS doctors across Wales calling for national action as they prepare to work through a second COVID-19 pandemic winter).
- Forum for HCPs involved in Adult Safeguarding created – Meeting held Forensic Adult Safeguarding Group held in May and November. Hub created on the website with resources.
- Invitation to be included on the Advisory Panel for Newcastle University research project: What is 'Equivalence in Police Custody Care'?

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Achievements and performance (<i>continued</i>)
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- FFLM Representatives on external committees:
 - BMA Forensic and Secure Environments Committee.
 - RCGP Secure Environments Group.
 - NPCC Working Group on Rape & Adult Sexual Offences.
 - National SARC Advisory Board.
 - Forensic Science Regulator Medical Forensics Specialist Group.
 - Contamination Elimination Database Project (SARCs).
 - NHSE SARC Strategic Clinical Forum.
 - Inter-Collegiate and Agency Domestic Violence Abuse.
 - NHSE Health and Justice CRG.
 - GMC Intercollegiate Ethics Forum.
 - RCPCH Standing Committee on Child Protection.
 - Scottish Health in Custody Network.
 - RCP's Student and Foundation Doctor Network.
 - Drink and Drug Driving (D3) Practitioners Group (Department for Transport).
 - NPCC Healthcare Advisory Group (Custody).
 - Academy of Royal Colleges (Wales).
 - NPCC First Aid National Clinical Government Committee.
 - NSPCC Healthcare Liaison Committee.
 - Medical Education and Training Forum.
 - Review committee for National Guidance on the Retention, Storage and Destruction of Materials and Records relating to Forensic Examinations.
 - Forensic Examiner Capabilities Framework - Steering Group.
- The Faculty were invited to join:
 - National Police Chiefs' Council (NPCC) Less Lethal Weapons Working Group.
 - The technical support group for the Independent Academic panel on disproportionate use of Taser / Controlled energy devices (CED).

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Achievements and performance (*continued*)

Publications

Throughout 2021, we updated 28 documents and produced 8 new documents.

Five of the documents relate to Conducted Energy Device (CED) and they are all co-badged with UKAFN, College of Paramedics, RCEM and NPCC.

Item on Expert Witnesses published in RCP Commentary.

Management of female suspects of sexual assault – Vol 80 Journal of Forensic and Legal Medicine

Letter to the Editor. Are the Preliminary Impairment Tests used by UK police fit for purpose? Medicine Science and the Law, 2021,

Consultations circulated to members

- Call for Evidence on Violence Against Women and Girls (Response submitted 17 February 2021)
- Reform of the Mental Health Act 1983
- FFLM submitted a response to the *Regulating healthcare professionals, protecting the public* consultation

Financial review

The Faculty's work is reliant on income from its charitable activities. The main income is derived from its membership and the provision of related educational and publication services. A breakdown of the total income from charitable activities of £458,252 (2020 - £372,482) is provided in note 3 to the accounts.

The Faculty continues to meet its financial objectives and it has achieved a surplus this year of £182,978. Although market conditions remain difficult, it remains financially sound with the balance sheet showing total charity funds increasing from £633,210 to £816,188.

Investment policy and performance

In deciding the level of investments, the trustees initially assessed the level of funds required to ensure that there would be sufficient cash funds to meet its on-going charitable activities and retains sufficient liquid cash to meet its liabilities as and when they arise. In conjunction with its investment advisors the trustees regularly review the level of investment and performance. They are instructed to invest to maximise the total return within the constraints of a medium to low-risk investment portfolio.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Investment policy and performance (*continued*)

The charity is a long-term investor and hence has a long-term time horizon for the investment (specifically 10+ years). The chosen risk profile is medium to low risk and on professional advice the charity continues to hold a mix of asset classes specifically equities, bonds, alternatives and cash. The investments are held within a fund specifically for Charities. A total return strategy is employed, i.e., the goal is to maximise the level of combined return from capital gains and income at the appropriate level of risk. All income generated is re-invested. As the investment strategy is executed through a Charity fund only, there is substantial diversification of investments. The portfolio rose by 10.4% in 2021 versus the benchmark growth of 2.27%.

The market value of the investments shown on the balance sheet at 31 December 2021 stood at £560,331.

Major Risks

The Trustees have considered the major risks to which the charity is exposed, and systems have been established to mitigate these risks. The principal risk facing the charity remains reputational risk. This is mitigated by the high standards of the charity, policies, and procedures, along with robust policies in relation to examination. The other principal risks faced by the Faculty lie in the performance of investments. The Faculty is not otherwise exposed to any other significant financial risks or inherent operational risks through its Charitable Activities.

Risk Management

The security of the Faculty's investments and bank balances is mitigated by retaining expert investment managers and having a diversified portfolio. The accounts are held with a reputable institution.

Reserves Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to between one and two years of unrestricted charitable expenditure. This is to reduce the possibility of income falling suddenly and to cover any unexpected situations. Furthermore, the trustees retain sufficient cash on a short-term deposit account to meet their liabilities as they fall due. The net current assets held at 31 December 2021 was £199,730.

The total charity funds held at 31 December 2021 were £816,188 of which the balance held as unrestricted funds was £757,541. £701,414 are regarded as free reserves, after allowing for funds tied up in tangible and intangible fixed assets. Actual 12-month cash payments totaled £313,344. The current level of reserves is therefore higher than is needed and meets the reserves policy. Longer term investments are held in accordance

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Structure, Governance and Management

with the Investment Policy which allows trustees to transfer amounts from the disposal of investments in the case of urgent need.

The Faculty was constituted by the Royal College of Physicians of London ('RCP London'), which, under the Bye-Laws deriving from its Royal Charter, can create Faculties. The Faculty's specific governing document is its Standing Orders, approved by the 'RCP London'. The Faculty is part of the College and is free within the terms of its Standing Orders to manage its particular business.

Trustee recruitment

The Trustees are the members of the Board. The officers of the Faculty are elected by and from the Faculty and become ex-officio members of the Board. Members of the Board are elected by and from the Faculty membership/fellowship or nominated by the Board. College representatives are nominated by the Royal College of Physicians of London, and the lay representatives are recruited via the College's and AoRMC's Patient and Carer Network. There is an induction process for new trustees, which includes an initial meeting with other trustees and senior staff, and a briefing from the Chair of Trustees. Trustees are encouraged to attend relevant trustee training events.

The administration of the Faculty is managed on a day-to-day basis by full time members of staff. The pay of senior staff is renewed annually and benchmarked against similar sized charities and membership organisations.

Key management personnel remuneration

The trustees consider the board of trustees, in particular the President Professor Paul Marks, the Treasurer, Dr Susan Waterworth, and Registrar, Dr Helena Thornton, as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. Two Trustees (Drs Stark & Gorton) received payments approved by the Board for lecturing on commercial courses organised by the Faculty. All other trustees give of their time freely. Details of trustee expenses (predominantly travelling expenses) are disclosed in note 7 to the accounts and related party transactions are disclosed in note 18 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Charity Commission and, in accordance with the Faculty's policy, to withdraw from decisions where a conflict of interest arises.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Reference and administrative information

Administrative and Principal Office

c/o Royal College of Physicians, 11, St Andrews Place, London. NW1 4LE

Registered Charity Number: 1119599

Independent Examiners

MHA MacIntyre Hudson, 6th Floor, 2 London Wall Place, London EC2Y 5AU

Accountants

Professional Consultancy Services Ltd, Kingfishers, High Road, Broxbourne, Herts EN10 7BT

Bankers and Investment Managers

C Hoare & Co, 37 Fleet Street, London, EC4P 4DQ

Cazenove Capital Management, 31 Gresham Street, London, EC2V 1QA

Solicitors

Field Fisher Waterhouse, 35 Vine Street, London EC3N 2AA

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Reference and administrative information (continued)

Board of Trustees

	Title	Start Date	End Date
Professor Paul Marks	President	04/11/2020	
Dr Margaret Stark	Immediate Past President	10/05/2019	
Dr Helena Thornton	Registrar	15/05/2020	
Dr Susan Waterworth	Treasurer	10/05/2019	
Dr Brian Westbury	Academic Dean	10/05/2019	
Dr Shiraz Qamaruddin	Vice President, FP	15/05/2020	
Prof Andrew Harris	Vice President, MQC	03/03/2021	
Dr Michael Devlin	Vice President, MLA	15/05/2020	
Dr Anton van Dellen	Assistant Registrar and Conference Subcommittee Chair	08/12/2021	
Dr Alex Gorton	Assistant Registrar and Conference Subcommittee Chair	29/01/2016	01/12/2021
Dr Catherine White	Co-opted	12/03/2011	
Mr. Matthew Foster	RCP Rep	15/11/2017	31/01/2021
Dr David Cohen	RCP Rep	07/07/2021	
Professor Donal O'Donoghue		26/09/2018	04/01/2021

Co-opted Members:

Dr Cathy Cooke	02/09/2015
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Lay Members:

Dr Michael Robertson	30/04/2009
Peter Rees	04/11/2020

Ordinary Members:

Mrs Sheelagh Cooke	Nurse	01/07/2020	
Mr Benjamin Sylvester	Paramedic	06/09/2019	
Dr Daniel Haines	Dr	04/03/2020	
Vincent Davidson	Dr	04/03/2020	
Sandy Fielding	Dr	04/03/2020	07/07/2021
Amy Hamm	Dr	04/03/2020	
Dr Charles Sanderson	Dr	07/07/2021	

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2021

Trustees' Report (*continued*)

Trustees' responsibilities in relation to the financial statements

The trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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 applicable Charities SORP 2015 (FRS102).
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 02 March 2022 and signed on behalf of the board of trustees by:



Helena Thornton
Registrar



Faculty of Forensic & Legal Medicine
of the Royal College of Physicians

Treasurer's Report

Financial Accounts for the year ended 31 December 2021

I present my report for the year ended 31 December 2021 which show an overall surplus of £182,978 from both restricted and unrestricted funds. This includes gains arising from investments of £34,675.

Our total income from charitable activities showed an increase in all key areas from £372,482 to £458,252; comprising of membership fees increasing slightly from £217,500 to £226,387; the 2021 conference which was held virtually due to the COVID-19 pandemic generated small amount of income of £3,520 whilst there was a further progress with a substantial increase in educational income from £132,904 to £203,473.

Royalty income from publications and journals have risen by 12% to £23,636 whilst the related publication costs remained fixed at £4,524 to continue to provide a strong contribution to our finances. Investment income rose to £19,673 from last year £16,372 all of which was reinvested.

Overall, the total expenditure on Charitable activities decreased this year to £327,810 from £345,813 as shown in note 5 to the financial statements with membership costs falling from £230,591 to £212,524. The conference costs were minimal at £149 due to the event being held virtually and educational costs decreased slightly from £110,698 to £110,613.

The market value of the investments at year-end was £560,331 with positive growth and capital gains of £34,675 as shown in note 11. The historical cost of the investments held at year end stood at £495,348.

The Trustees remain cautious of the continued difficult market conditions and potential impact this may have on our future working capital. However, we remain confident that we have sufficient level of working capital and in particular, adequate cash resources to meet our ongoing costs and commitments. Cash at bank increased in the year from £215,248 to £397,115 at year end.

The trustees have concluded that no increase in fees should be implemented for 2022.

	2022	2021
Honorary Fellows	-	-
UK Fellows	£549.00	£549.00
Retired Fellows	£259.00	£259.00
Overseas Fellows	£274.50	£274.50
UK Members	£549.00	£549.00
Retired Members	£259.00	£259.00
Overseas Members	£274.50	£274.50
Licentiate	£355.00	£355.00
Overseas Licentiate	£177.50	£177.50
UK Affiliates	£250.00	£250.00
Overseas Affiliates	£125.00	£125.00
Associate	£165.00	£165.00
Nurse/ Paramedic Affiliate	£109.00	£109.00
Student Affiliate	£27.00	£27.00
Retired Fellows/Members relinquished LTP	£118.00	£118.00

Comparable rates for 2022 include:

FRCP £612
FRCGP £544
FFOM £630
FRCPPath £590

S M Waterworth

Dr Susan Waterworth
Hon Treasurer

Date 01 April 2022

Independent Examiner's Report to the Trustees of the Faculty of Forensic & Legal Medicine

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 17 to 27.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no 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.



Stuart McKay BSc FCA DChA
MHA MacIntyre Hudson

6th Floor
2 London Wall Place
London
EC2Y 5AU

Date 07/04/2022

Faculty of Forensic and Legal Medicine

Statement of Financial Activities for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations		-	-	-	130
Charitable activities	3	456,752	1,500	458,252	372,482
Investments	4	19,673	-	19,673	16,372
Total		<u>476,425</u>	<u>1,500</u>	<u>477,925</u>	<u>388,984</u>
Expenditure on:					
Raising funds	5	1,812	-	1,812	1,137
Charitable activities	5	327,206	604	327,810	345,813
Total		<u>329,018</u>	<u>604</u>	<u>329,622</u>	<u>346,950</u>
Net (loss)/gains on investments	11	34,675	-	34,675	18,924
Net surplus/(deficit) and net movement in funds		<u>182,082</u>	<u>896</u>	<u>182,978</u>	<u>60,958</u>
Reconciliation of funds:					
Total funds brought forward		575,459	57,751	633,210	572,252
Total funds carried forward		<u>757,541</u>	<u>58,647</u>	<u>816,188</u>	<u>633,210</u>

All of the above represent continuing operations.
There are no gains and losses other than those shown above.

The notes on pages 19 to 27 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Balance Sheet as at 31 December 2021

		2021		2020	
	Notes	£	£	£	£
Fixed Assets:					
Intangible assets	9		19,225		23,749
Tangible assets	10		36,902		47,449
Investments	11		560,331		507,598
Total fixed assets			<u>616,458</u>		<u>578,796</u>
Current Assets:					
Debtors	12	45,312		41,857	
Cash at bank and in hand	13	397,115		215,248	
Total current assets			<u>442,427</u>	<u>257,105</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	242,697		202,691	
Net current assets			<u>199,730</u>		<u>54,414</u>
Total net assets			<u><u>816,188</u></u>		<u><u>633,210</u></u>
Funds of the Charity					
Restricted funds	15		58,647		57,751
Unrestricted funds	16		757,541		575,459
Total charity funds			<u><u>816,188</u></u>		<u><u>633,210</u></u>

Approved by the Board of Trustees and authorised for issue on 1 April 2022 and signed on their behalf by:

S M Waterworth

Dr Susan Waterworth
Trustee

The notes on pages 19 to 27 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2021

1 Charity information

The Faculty of Forensic and Legal Medicine is registered with the Charity Commission for England and Wales and is unincorporated. The charity registration number is 1119599 and the principal office is 11 St Andrews Place, London, NW1 4LE England.

2 Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The functional currency of the Faculty is considered to be GBP because that is the currency of the primary economic environment in which it operates.

The Faculty falls within the definition of a public benefit entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared on a going concern basis. The Trustees have considered relevant information, including the annual budget, the expected impact on future working capital requirements and the impact of subsequent events in making their assessment.

The Trustees have performed an analysis of forecast budget and future cash funding requirements taking into account the potential impact on the activities of the Charity. This analysis also considers the effectiveness of available measures to assist in mitigating the impact.

Based on these assessments and having regard to the resources available to the Charity, the Trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing these financial statements.

(b) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Investment income is recognised upon notification by the investment advisor or bank.

Grants and donations are only included in the Statement of Financial Activity when the charity has unconditional entitlement to the resources. Where the donor imposes conditions that the resource is expended in a future accounting period, income is recorded as deferred income at the balance sheet date and a creditor is included under deferred income.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2021 - Continued

2 Accounting Policies (continued)

(c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes VAT where applicable. The Faculty is not registered for VAT. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities.

(d) Support and governance Costs

Governance costs include costs of the preparation of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

All support costs are allocated to membership costs as the principal charitable activity of the Faculty.

(e) Costs of raising funds

The cost of raising funds consist of investment management costs and related professional fees.

(f) Intangible fixed assets and amortisation

Intellectual property rights are included at cost less amortisation, being between 5% and 33.3% on a straight line basis.

(g) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at historical cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment -between 20% and 33.3% straight line method

Software and website - 20% straight line method

(h) Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market price.

The Faculty does not acquire or use put options, derivatives or other complex financial instruments.

(i) Realised and unrealised investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. As investments are revalued to fair value continuously, no realised gains and losses arise.

(j) Pensions

Contributions towards staff defined contribution personal pensions are charged to the Statement of Financial Activities as they become payable. The Faculty has no liability beyond its contributions and paying across the deductions for the employees share of contributions.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2021 - Continued

2 Accounting Policies (continued)

(k) Foreign currency translations

Monetary assets and liabilities are translated at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies undertaken in the year have been translated at the rate ruling at the date of the transaction. Gains and losses on foreign exchange are recorded in the Statement of Financial Activities as they arise.

(l) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of the funds are included in note 15 and 16.

(j) Financial Instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 14. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Membership	226,387	-	226,387	217,500
Conferences	3,520	-	3,520	-
Educational	201,973	1,500	203,473	132,904
Publications and journal	23,636	-	23,636	21,078
Sundry income	1,236	-	1,236	1,000
	<u>456,752</u>	<u>1,500</u>	<u>458,252</u>	<u>372,482</u>

The total restricted income in the prior year applicable to educational activity was £900.

4 Investment Income

	2021	2020
	£	£
Dividends	19,673	16,372
Interest on Investments	-	-
Bank interest earned on cash balances	-	-
	<u>19,673</u>	<u>16,372</u>

All investment income is attributable to unrestricted income funds.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2021 - Continued

5 Expenditure on charitable activities

	Direct Costs	Support costs	Total 2021	Total 2020
	£	£	£	£
Membership	156,759	55,765	212,524	230,591
Conference	149	-	149	-
Educational	110,613	-	110,613	110,698
Publications and journal	4,524	-	4,524	4,524
	<u>272,045</u>	<u>55,765</u>	<u>327,810</u>	<u>345,813</u>

Total support costs of £54,041 were allocated to Membership in 2020. A breakdown of support costs incurred can be seen on Note 5f.

Expenditure on charitable activities by fund

	Note	Unrestricted	Restricted	Total 2021	Total 2020
		£	£	£	£
Membership	5a	212,524	-	212,524	230,591
Conference	5b	149	-	149	-
Educational	5c	110,009	604	110,613	110,698
Publications and journal	5d	4,524	-	4,524	4,524
		<u>327,206</u>	<u>604</u>	<u>327,810</u>	<u>345,813</u>

The total restricted expenditure applicable in the prior year to educational activity was £1,020.

5a Membership costs	Note	Unrestricted	Restricted	2021	2020
		£	£	£	£
Direct staff costs	8	123,997	-	123,997	132,885
Establishment expenditure		-	-	-	(420)
Membership support services		31,290	-	31,290	36,941
Other staff costs		224	-	224	1,811
Travel and subsistence		1,248	-	1,248	5,333
General administrative expenses		34,058	-	34,058	28,961
Legal and professional fees		960	-	960	1,698
Depreciation on tangible fixed assets		10,546	-	10,546	12,048
Loss on fixed asset disposals		-	-	-	(685)
Governance costs		10,201	-	10,201	12,019
		<u>212,524</u>	<u>-</u>	<u>212,524</u>	<u>230,591</u>

There was no restricted expenditure applicable in the prior year to membership costs.

5b Conference costs	Unrestricted	Restricted	2021	2020
	£	£	£	£
Conference costs	149	-	149	-
Travel and subsistence	-	-	-	-
	<u>149</u>	<u>-</u>	<u>149</u>	<u>-</u>

There was no restricted expenditure applicable in the prior year to conference costs.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2021 - Continued

5 Expenditure on charitable activities (continued)

5c Educational costs	Unrestricted	Restricted	2021	2020
	£	£	£	£
Training	56,812	105	56,917	32,176
Educational support costs	49,428	479	49,907	69,044
Travel and subsistence	3,769	20	3,789	9,478
	<u>110,009</u>	<u>604</u>	<u>110,613</u>	<u>110,698</u>

The total restricted expenditure applicable in the prior year was training £261, educational support costs £619, travel and subsistence £140.

5d Publications and journal costs	2021	2020
	£	£
Amortisation on intangible fixed assets	<u>4,524</u>	<u>4,524</u>

5e Investment management costs

Investment management costs of £1,812 (2020: £1,137) are included in costs of raising funds.

5f Support costs	2021	2020
	£	£
Governance costs	10,201	12,019
General administrative expenses	34,058	28,961
Legal and professional fees	960	1,698
Depreciation on tangible fixed assets	<u>10,546</u>	<u>11,363</u>
	<u>55,765</u>	<u>54,041</u>

6 Governance costs	2021	2020
	£	£
Independent examiner's fees	3,780	3,300
Accountancy fees	5,780	5,210
Room hire costs	230	1,719
Board meeting travel costs	<u>411</u>	<u>1,790</u>
	<u>10,201</u>	<u>12,019</u>

7 Trustees' Expenses

Travel expenses of £4,768 (2020: £7,742) were reimbursed to three (2020: nine) trustees, being £233 in respect of travel to trustees board meetings and £4,535 for additional travel and examination costs.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2021 - Continued

8 Staff Costs

	2021	2020
	£	£
Salaries	114,051	121,851
Social security costs	8,071	8,975
Pension costs	1,875	2,059
	<u>123,997</u>	<u>132,885</u>

There were an average of 3 employees in the year (2020: 3). All staff costs are allocated to charitable activities. No employee earned in excess of £60,000 per annum in the current or prior year.

The trustees received no remuneration in their capacity as trustees. Details of other payments paid to trustees are included in note 18.

The trustees consider the board of trustees, in particular the President Professor Paul Marks, the Treasurer, Dr Susan Waterworth, and Registrar, Dr Helena Thornton, to be the key management personnel of the charity. The key management personnel received no remuneration in the current or prior year.

9 Intangible Fixed Assets

Cost	£
At 1 January 2021	<u>107,980</u>
At 31 December 2021	<u>107,980</u>
Amortisation	
At 1 January 2021	84,231
Charge for the year	<u>4,524</u>
At 31 December 2021	<u>88,755</u>
Net book value at	
At 31 December 2021	<u>19,225</u>
At 31 December 2020	<u>23,749</u>

Intangible fixed assets are included at cost less amortisation and comprise a 50% interest in the Intellectual Property Rights to the journal publication of the Faculty of Forensic and Legal Medicine and a 50% interest in the Intellectual Property Rights of the E Learning project.

10 Tangible Fixed Assets

	Software & Website	Computer Equipment	Total
Cost	£	£	£
At 1 January 2021	45,600	4,797	50,397
At 31 December 2021	<u>45,600</u>	<u>4,797</u>	<u>50,397</u>
Depreciation			
At 1 January 2021	-	2,948	2,948
Charge for the year	<u>9,120</u>	<u>1,427</u>	<u>10,547</u>
At 31 December 2021	<u>9,120</u>	<u>4,375</u>	<u>13,495</u>
Net book value at			
At 31 December 2021	<u>36,480</u>	<u>422</u>	<u>36,902</u>
At 31 December 2020	<u>45,600</u>	<u>1,849</u>	<u>47,449</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2021 - Continued

11 Investments	Unrestricted General	Restricted	Total 2021	Total 2020
	£	£	£	£
Market value at 1 January 2021	507,598	-	507,598	472,303
Additions to investments at cost	19,672	-	19,672	16,371
Disposals	(1,614)	-	(1,614)	-
Net gain on revaluation	34,675	-	34,675	18,924
Market value at 31 December 2021	<u>560,331</u>	<u>-</u>	<u>560,331</u>	<u>507,598</u>
Historical cost at 31 December 2021	<u>495,348</u>	<u>-</u>	<u>495,348</u>	<u>477,114</u>
The above investments are held as follows:			£	£
Listed on UK Stock Exchange			560,331	507,598

The investment portfolio

The Faculty's investments are all invested in a Multi-Asset Fund specifically tailored for Charity investment.

12 Debtors	2021	2020
	£	£
Trade debtors	11,711	8,535
Prepayments	11,701	12,322
Accrued income	21,900	21,000
	<u>45,312</u>	<u>41,857</u>

13 Cash at bank and in hand	2021	2020
	£	£
Investment accounts	1,492	1,505
Cash at bank	395,623	213,743
	<u>397,115</u>	<u>215,248</u>

14 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	29,415	12,456
Other taxes and social security costs	3,597	3,180
Other creditors	431	387
Accruals	25,676	41,466
Deferred income	183,578	145,202
	<u>242,697</u>	<u>202,691</u>

Deferred income brought forward of £145,202 was released in the year and £183,578 was deferred during the year. Deferred income relates to membership and other income for which entitlement is met in the following financial period.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2021 - Continued

15 Restricted funds

	Balance at 01/01/2021	Income	Expenses	Balance at 31/12/2021
	£	£	£	£
WG Johnston Memorial Fund	33,754	-	-	33,754
David Jenkins Memorial Fund	23,799	-	-	23,799
Apothecaries Fund	198	1,500	(604)	1,094
	<u>57,751</u>	<u>1,500</u>	<u>(604)</u>	<u>58,647</u>

	Balance at 01/01/2020	Income	Expenses	Balance at 31/12/2020
	£	£	£	£
WG Johnston Memorial Fund	33,754	-	-	33,754
David Jenkins Memorial Fund	23,799	-	-	23,799
Apothecaries Fund	318	900	(1,020)	198
	<u>57,871</u>	<u>900</u>	<u>(1,020)</u>	<u>57,751</u>

The David Jenkins Memorial Fund is to be utilised to support educational, teaching or research projects, in the field of forensic medicine.

The WG Johnston Memorial Fund will be used to assist Fellows, Members and Affiliates of the Faculty and other qualifying practitioners, with grants in forensic and legal medicine, as well as supporting appropriate publications, educational and training programmes.

The Apothecaries Fund represents grant income to be used to subsidise the cost of taking the Licentiate examination. Of the total Grant income received £2,700 has been deferred at the year end.

16 Unrestricted funds

	2021	2020
	£	£
Opening balance	575,459	514,381
Net surplus for the year	<u>182,082</u>	<u>61,078</u>
Closing balance	<u><u>757,541</u></u>	<u><u>575,459</u></u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2021 - Continued

17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Intangible fixed assets	19,225	-	19,225
Tangible fixed assets	36,902	-	36,902
Investments	560,331	-	560,331
Current assets	381,080	61,347	442,427
Creditors due within one year	(239,997)	(2,700)	(242,697)
	<u>757,541</u>	<u>58,647</u>	<u>816,188</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Intangible fixed assets	23,749	-	23,749
Tangible fixed assets	47,449	-	47,449
Investments	507,598	-	507,598
Current assets	195,154	61,951	257,105
Creditors due within one year	(198,491)	(4,200)	(202,691)
	<u>575,459</u>	<u>57,751</u>	<u>633,210</u>

18 Related party transactions

All the Trustees are fellows or members of the Faculty. They pay subscriptions for membership at the same rates as all other members and have no benefits as Trustees in respect of any other services of the Faculty. The following related party transactions payments were incurred in respect of Trustees:

(i) Payments totalling £27,755 (2020: £4,625) were made to the Trustees Dr Gorton and Dr Stark in the year, being £16,255 (2020: £750) and £11,500 (2020: £3,875) respectively. These payments were in respect of fees to facilitate at the GFM Course. Payment terms were agreed by the Board as being in the best interest of the Charity and are allowable under the Charity's Standing Orders. Further details have been provided in the Trustees Report.

(ii) Trustees' expenses reimbursed are included in note 7.

Accounts



Faculty of Forensic & Legal Medicine of the Royal College of Physicians

**Accounts and Report for the year ended
31 December 2020**

Registered Charity No. 1119599

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Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

The Trustees present their annual report and financial statements of the Faculty of Forensic and Legal Medicine for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Faculty's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities (2015) 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).

Objectives and activities

The Faculty has the following purpose and objectives per its Standing Orders:

- To promote for the public benefit, the advancement of education and knowledge in the field of forensic and legal medicine in all its classes ("Forensic and Legal Medicine").
- To develop and maintain for the public benefit the good practice of Forensic and Legal Medicine by ensuring the highest professional standards of competence and ethical integrity.

The activities the Faculty has undertaken in relation to the purposes as per its Standing Orders and in furtherance of public benefit are as follows:

- To set professional standards for admission to membership of the Faculty.
- To promote training and research in Forensic and Legal Medicine for the public benefit.
- To conduct examinations and award certificates and diplomas.
- To establish lectures in Forensic and Legal Medicine and award prizes and scholarships.
- To disseminate, in any appropriate way, information on matters affecting Forensic and Legal Medicine.
- To hold such meetings and courses as may be desirable in order to promote the work of the Faculty.
- To advise on matters affecting Forensic and Legal Medicine.
- To represent the specialty of Forensic and Legal Medicine on appropriate councils and committees.
- To secure and maintain recognition as the body responsible for professional standards in Forensic and Legal Medicine.
- To liaise with other bodies concerned with Forensic and Legal Medicine.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Objectives and activities (<i>continued</i>)

- To promote international communication in the field of Forensic and Legal Medicine.
- To undertake and execute any charitable trusts which may lawfully be undertaken by the Faculty.
- To invest the monies of the Faculty not immediately required for its purposes.
- To accumulate income for as long as the law allows.
- In furtherance of the objects of the Faculty to establish, support and aid any charitable associations or institutions and to subscribe and guarantee money for their charitable purposes.
- Subject to such consents as may be required by law, to operate bank accounts, buy and sell land, take leases, enter into contracts, employ staff or agents, effect insurance policies, provide pensions and generally conduct the affairs of the Faculty.

Achievements and performance

The Trustees confirm that they have complied with the duty contained in section 17 of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on public benefit.

In 2020 the Faculty:

General

- Maintained its charitable status.
- Continued with our application to the GMC for specialty status for Forensic and Legal Medicine.
- Continued to provide a GMC appointed Suitable Person for members of the FFLM who do not belong to a designated body and do not have a Responsible Officer.
- Held inaugural strategy day on 17 January 2020 which resulted in the first ever FFLM formal strategy, which was published in July 2020. A second strategy day is planned for 27 January 2021.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Achievements and performance (<i>continued</i>)
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- Awarded Honorary Fellowship to a number of distinguished individuals: Ms. Angela Hall, Mr. Kevin Hayes, HHJ Mark Lucraft QC and Sir Robert Francis QC.
- Development and launch of the new website and CRM, having audited the digital records for the website transition.
- Appointed the fourteenth David Jenkins Professor, Dr Maria Nittis.
- Held the fourteenth Annual General Meeting on 15 May 2020 (first virtual AGM).
- Professor Ian Wall has been appointed as an Administrator for the FFLM Memorial Funds – the WG Johnston Memorial Trust Fund and the David Jenkins Trust Fund.
- The Membership and Fellowship committee (MFC) now meets bi-monthly to fast-track membership applications.
- Review of Standing orders 2019/20 approved by the RCP.
- Review of Equality and Diversity Policy completed by Faculty Board.
- First video message from the President July 2020.
- In a bid to reduce our Carbon footprint we have asked members to receive the journal online and no longer accept cheque payments.
- Forming a forum for representatives involved in the provision of clinical forensic medical services from different jurisdictions within the British Isles.
- Appointment of new lay Board member Peter Rees.
- The Faculty decided to dispose of the unwanted furniture to reduce storage costs.
- Over the last year we have continued to increase our social media presence. We have posted a tweet every day during 2020 referencing relevant news content and highlighting areas of interest to members and those interested in forensic & legal medicine. We post at least twice a week on Facebook highlighting useful elements from the bulletin. We currently have 2179 followers on Facebook (increased from 1946 in Jan 2020). We have 1643 twitter followers (increased from around 1500 in Jan 2020).

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Achievements and performance (<i>continued</i>)

Education

- Eleven new documents relating to COVID-19 have been published.
- Four new documents relating to forensic and legal medicine (FLM) have been published.
- Twenty-six documents relating to FLM have been revised and republished.
- Six new FFLM examination documents have been published.
- Fifth edition of Detainees with substance use disorders in police custody: Guidelines for clinical management (aka the Blue Guidelines) has been published (in collaboration with RCPsych).
- Work is continuing expanding the FFLM/Ulster e-learning course.
- A webinar series comprising 25 webinars was developed starting in June 2020 running till the end of the year to replace the development training courses cancelled due to the pandemic (Appendix X listed webinars). Every month there is a free webinar for members. This has included:
 - a webinar on the revised regulations/syllabi presented by the Chief Examiner which over 70 people registered.
 - a webinar on recently updated FFLM documents which over 50 people registered.

There are plans to continue this series into 2021.

- Our Part 2 examinations in March were held at St Thomas' and included the realistic actor simulations. A lot of work goes into preparing and marking our exams to make them professional and fair.
- Out of a total of fifteen candidates that took the part 2 examinations in all three disciplines this year: General Forensic Medicine, Sexual Offence Medicine & Medico-Legal Medicine, thirteen candidates passed in March.
- FFLM now allows candidates to sit for the DLM exam in Belfast, Edinburgh and any other city outside the UK that has a British Council or similar organisation.
- Appointment of a new Alcimedes for the Journal of Forensic & Legal Medicine.
- Route for experienced paediatricians to obtain the LFFLM SOM (Child) via Prescribed/Equivalent Experience was approved by the Board.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Achievements and performance (<i>continued</i>)
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- Ran our first part remote / part face to face GFM Course (accredited by Teesside University) from 19 to 23 October. Feedback so far has been positive.
- Developed Forensic Aspects of Adult Safeguarding workshop with NHSE & I planned for Jan / Feb 2021.
- In common with many other colleges the current COVID situation has made it necessary to seek safe ways of holding exams, the Faculty. The recent Part1 / DLM exam was held completely online. Not only was it carried out very successfully but many compliments were received from candidates who did not have to travel and who found the exam much less stressful. A high rate of passes was achieved. MFFLM Part 1, 100% pass rate; LFFLM (SOM) Part 1, 100% pass rate; LFFLM (GFM) Part 1, 95% pass rate and DLM, 80% pass rate.
- The Part 1 MFFLM exam can now be sat overseas (as well as the Part 2 MFFLM MLM – one candidate will be sitting the MLM exam in Canada (both the SAQs and the practical component (objective structured practical examination (OSPE))).
- There are plans to hold the Part 2 examination virtually in March with the clinical elements in June 2021. The written component of the MFFLM exam, the short answer question paper (SAQ) will be on line.
- Appointment of new External examiner Dr Jonathan Round.
- Virtual Part 2 revision days for SOM and GFM – Saturday 05 December 2020 (SOM) and Saturday 16 January 2021 (GFM). First time they have been held remotely.
- Record of number of candidates have applied for the Part 2 exam in 2021. There were seven in 2018, 14 in 2019 and 15 last March.
- Progressing the exam regulations and syllabus for DLAs.
- Assisted Teesside University with the application for Course Approval of the Post Graduate Certificate Advanced Forensic Practitioner (Custody or Sexual Offence) Higher Apprenticeship.
- Appointment of Assistant Academic Dean to assist the Academic Dean regarding the educational resources and the rolling programme of review.
- All educational documents now copyrighted.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Achievements and performance (<i>continued</i>)
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- Completed the annual review of the United Kingdom Association of Forensic Nurses and Paramedics Advanced Standards in Education and Training (ASET) Competence Framework for Advanced Forensic Practitioners Working in Custody Settings and in Sexual Offence Settings 2020/21.

Co-working

- Written statement submitted to Independent Inquiry Child Sexual Abuse, 16 March 2020.
- Liaison with NPCC and PHE to ensure that working practices adapt to the COVID-19 pandemic and PPE/testing is available to HCPs working in clinical forensic medicine.
- Working with RCPCH to develop a competencies framework for the examination of children in relation to CSA.
- Formed a working group to develop Quality Standards on Mental Healthcare in SARCs with representation from RCPCH, UKAFN and the RCPsych.
- Appointed new FFLM representatives to the following external committees:
 - NPCC Clinical Governance Panel.
 - NSPCC Healthcare Liaison Committee.
- Responded to the following consultations:
 - GMC Remote consultations and prescribing.
 - RCP Prisoner Health Briefing.
 - BASHH Guideline on the Management of Sexually Transmitted Infections and Related Conditions in Children and Young People consultations.
 - Homeless and Inclusion Health standards for commissioners and service providers.
 - Forensic Science Regulator's Anti-Contamination Guidance.
 - TACT Custodial Healthcare Service Specification.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Achievements and performance (<i>continued</i>)
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FFLM Representatives on external committees:

- BMA Forensic and Secure Environments Committee.
 - RCGP Secure Environments Group.
 - NPCC Working Group on Rape & Adult Sexual Offences.
 - National SARC Advisory Board.
 - FSR Medical Forensics Specialist Group.
 - Contamination Elimination Database Project (SARCs).
 - NHSE SARC Strategic Clinical Forum.
 - Inter-Collegiate and Agency Domestic Violence Abuse.
 - NHS E&I SARC Medicines Management Task and Finish Group.
 - NHSE Health and Justice CRG.
 - GMC Intercollegiate Ethics Forum.
 - RCPCH Standing Committee on Child Protection.
 - Scottish Health in Custody Network.
 - RCP's Student and Foundation Doctor Network.
 - Drink and Drug Driving (D3) Practitioners Group update (Department for Transport).
 - RCPATH Medical Examiner Committee.
-
- Listed as cosignatory on letter to Prime Minister regarding HCPs having access to appropriate personal protective equipment (PPE) in dealing with the COVID-19 pandemic.
 - FFLM listed as a signatory on the following items relating to domestic violence:
 - Guidance on asking about domestic abuse in virtual settings (telephone and online) which has been produced by SafeLives and IRISi Interventions for NHS England to share with NHS staff.
 - Letter to the Housing Minister, asking his department to support and promote work to enable the removal of perpetrators from the family home into alternative accommodation.
 - Letter to Matt Hancock regarding the Domestic Abuse Bill.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Achievements and performance (<i>continued</i>)
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- Established a Task and Finish Group with UKAFN to review current guidance on management of individuals subjected to Taser discharge. RCEM representative also on committee and representatives to be invited from NPCC and College of Paramedics.
- Developing guidance with RCPCH on remote peer review.
- Listed on letter to the Prime Minister from Inequalities in Health Alliance.
- FFLM joined the Inequalities in Health Alliance.
- Contacted Peers in the House of Lords as part of a campaign organised by INCADVA to highlight the 2nd reading of the Domestic Abuse Bill.
- Template letter drafted highlighting concerns in the provision of healthcare for complainants and suspects of crime and lack of adherence to national quality standards available to FFLM Members to use to contact their MPs. Eleven FFLM Members have requested a copy of the letter so far.

Publications

Short Articles all by MM Stark.

- Clinical Forensic Medical Services in the UK in a Pandemic. Australasian College of Legal Medicine (ACLM) Newsletter June 2020 Volume 14 No. 2.
- Deaths in Police Custody - No Place for Complacency. ACLM Newsletter December 2020 Volume 14 No 4.
- Ex Incertis Veritas 'Doubt Leads to Truth' - the establishment of the Faculty of Forensic & Legal Medicine (FFLM) Royal College of Pathologists Bulletin Article October 2020 Number 192 p232-4.
- FCN Forensics Newsletter "Over to you" October 2020 Introducing the Faculty of Forensic and Legal Medicine's forensic science sub-committee
<https://sway.office.com/Z6ALaB1xfNSeGBPL>.

Publications in press:

- Chapter - My role as a Forensic Physician in the COVID-19 Pandemic (and as President of the Faculty of Forensic & Legal Medicine of the Royal College of Physicians of London), July 2020.

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Achievements and performance (*continued*)

- The Ultimate Career Guide for Medical Students and foundation doctors. President submitted an example of an alternative career pathway, October 2020.

Financial review

The Faculty's work is reliant on income from its charitable activities. The main income is derived from its membership and the provision of related educational and publication services. A breakdown of the total income from charitable activities of £372,482 (2019 - £422,749) is provided in note 3 to the accounts.

The Faculty continues to meet its financial objectives and it has achieved profits this year of £60,958. Although market conditions remain difficult, it remains financially sound with the balance sheet showing total charity funds increasing from £572,252 to £633,210.

Investment policy and performance

In deciding the level of investments, the trustees initially assessed the level of funds required to ensure that there would be sufficient cash funds to meet its on-going charitable activities and retains sufficient liquid cash to meet its liabilities as and when they arise. In conjunction with its investment advisors the trustees regularly review the level of investment and performance. They are instructed to invest to maximise the total return within the constraints of a medium to low-risk investment portfolio.

The charity is a long-term investor and hence has a long-term time horizon for the investment (specifically 10+ years). The chosen risk profile is medium to low risk and on professional advice the charity continues to hold a mix of asset classes specifically equities, bonds, alternatives and cash. The investments are held within a fund specifically for Charities. A total return strategy is employed, i.e., the goal is to maximise the level of combined return from capital gains and income at the appropriate level of risk. All income generated is re-invested. As the investment strategy is executed through a Charity fund only, there is substantial diversification of investments. The portfolio rose by 7.1% in 2020 versus the benchmark growth of 2.27%.

The market value of the investments shown on the balance sheet at 31 December 2020 stood at £507,598.

Major Risks

The Trustees have considered the major risks to which the charity is exposed, and systems have been established to mitigate these risks. The principal risk facing the charity remains reputational

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Major Risks (*continued*)

risk. This is mitigated by the high standards of the charity, policies, and procedures, along with robust policies in relation to examination. The other principal risks faced by the Faculty lie in the performance of investments the Faculty is not otherwise exposed to any other significant financial risks and inherent operational risks of its Charitable Activities.

Risk Management

The security of the Faculty's investments and bank balances is mitigated by retaining expert investment managers and having a diversified portfolio. The accounts are held with a reputable institution.

Reserves Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to between one and two years of unrestricted charitable expenditure. Furthermore, the trustees retain sufficient cash on a short-term deposit account to meet their liabilities as they fall due. The net current assets held at 31 December 2020 was £54,414.

The total charity funds held at 31 December 2020 were £633.210 of which the balance held as unrestricted funds was £575,459. £504,261 are regarded as free reserves, after allowing for funds tied up in tangible and intangible fixed assets. Actual 12-month cash payments totaled £373,938. The current level of reserves is therefore higher than is needed and meets the reserves policy. Longer term investments are held in accordance with the Investment Policy which allows trustees to transfer amounts from the disposal of investments in the case of urgent need.

Structure, Governance and Management

The Faculty was constituted by the Royal College of Physicians of London ('RCP London'), which, under the Bye-Laws deriving from its Royal Charter, can create Faculties. The Faculty's specific governing document is its Standing Orders, approved by the 'RCP London'. The Faculty is part of the College and is free within the terms of its Standing Orders to manage its particular business.

Trustee recruitment

The Trustees are the members of the Board. The officers of the Faculty are elected by and from the Faculty and become ex-officio members of the Board. Members of the Board are elected by and from the Faculty membership/fellowship or nominated by the Board. College representatives are nominated by the Royal College of Physicians of London, and the lay representatives are recruited via the College's and AoRMC's Patient and Carer Network. There is an induction process for new

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustee recruitment (continued)

trustees, which includes an initial meeting with other trustees and senior staff, and a briefing from the Chair of Trustees. Trustees are encouraged to attend relevant trustee training events.

The administration of the Faculty is managed on a day-to-day basis by full time members of staff. The pay of senior staff is renewed annually and benchmarked against similar sized charities and membership organisations.

Key management personnel remuneration

The trustees consider the board of trustees, in particular the President Dr Margaret Stark, the Treasurer, Dr Susan Waterworth, and Registrar, Dr Helena Thornton, as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. Two Trustees (Drs Stark & Gorton) received payments approved by the Board for lecturing on commercial courses organised by the Faculty. All other trustees give of their time freely. Details of trustee expenses (predominantly travelling expenses) are disclosed in note 7 to the accounts and related party transactions are disclosed in note 17 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Charity Commission and, in accordance with the Faculty's policy, to withdraw from decisions where a conflict of interest arises.

Reference and administrative information

Board of Trustees

	Title	Start Date	End Date
Dr Margaret Stark	President	10/05/2019	
Dr Richard Shepherd	Registrar	11/08/2018	15/05/2020
Dr Helena Thornton	Registrar	15/05/2020	
Dr Susan Waterworth	Treasurer	10/05/2019	
Dr Brian Westbury	Academic Dean	10/05/2019	
Professor John Farnan	Vice President, FP	10/05/2019	15/05/2020
Dr Shiraz Qamaruddin	Vice President, FP	15/05/2020	
Professor Fiona Wilcox	Vice President, MQC	15/05/2020	03/12/2020
Dr Michael Devlin	Vice President, MLA	15/05/2020	
Dr Alex Gorton	Conference Subcommittee Chair	29/01/2016	
Mr. Matthew Foster	RCP Rep	15/11/2017	
Dr Nicholas Swift		26/01/2016	04/03/2020
Professor Donal O'Donoghue	RCP Registrar	26/09/2018	

Co-opted Members:

Dr Cathy Cooke	02/09/2015
Dr Catherine White	12/03/2011

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Reference and administrative information (*continued*)

Lay Members:

Dr Michael Robertson	30/04/2009	
Mr Peter Rees	04/11/2020	
Miss Concetta Perot	06/11/2019	23/09/2020

Ordinary Members:

Miss Keeley Roe	Nurse	06/11/2019	08/04/2020
Mrs Sheelagh Cooke	Nurse	01/07/2020	
Mr Benjamin Sylvester	Paramedic	06/09/2019	
Dr Daniel Haines	Dr	04/03/2020	
Vincent Davidson	Dr	04/03/2020	
Sandy Fielding	Dr	04/03/2020	
Amy Hamm	Dr	04/03/2020	

Administrative and Principal Office

c/o Royal College of Physicians, 11, St Andrews Place, London. NW1 4LE

Registered Charity Number: 1119599

Independent Examiners

Brendan Sharkey FCA

MHA MacIntyre Hudson, 6th Floor, 2 London Wall Place, London EC2Y 5AU

Accountants

Professional Consultancy Services Ltd, Kingfishers, High Road, Broxbourne, Herts EN10 7BT

Reference and administrative information (*continued*)

Bankers and Investment Managers

C Hoare & Co, 37 Fleet Street, London, EC4P 4DQ

Cazenove Capital Management, 31 Gresham Street, London, EC2V 1QA

Solicitors

Field Fisher Waterhouse, 35 Vine Street, London EC3N 2AA

Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2020

Trustees' Report (*continued*)

Trustees' responsibilities in relation to the financial statements (<i>continued</i>)

The trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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 applicable Charities SORP 2015 (FRS102).
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 03 March 2021 and signed on behalf of the board of trustees by:



Helena Thornton
Registrar



Faculty of Forensic & Legal Medicine
of the Royal College of Physicians

Treasurer's Report

Financial Accounts for the year ended 31 December 2020

I present my report for the year ended 31 December 2020 which show an overall profit of £60,958 from both restricted and unrestricted funds. This includes gains arising from investments of £18,924.

Our total income from charitable activities showed a decrease from £422,749 to £372,482 comprising of membership fees decreasing slightly from £220,163 to £217,500; the 2020 conference was cancelled due to the COVID-19 pandemic whilst there was a marginal decrease in educational income of £5,316 to £132,004.

Royalty income from publications and journals have fallen by 19% to £21,078 whilst the related publication costs remained fixed at £4,524 to continue to provide a strong contribution to our finances. Investment income rose to £16,372 from last year £6,311 all of which was reinvested.

Overall, the total expenditure on Charitable activities decreased this year to £333,794 from £442,792 as shown in note 5 to the financial statements with membership costs falling from £302,442 to £218,572. There were no conference costs due to the cancellation of the event and educational costs increased slightly from £104,274 to £110,698.

Other expenditure shown in note 6 has fallen from £12,407 to £12,019. All our other income and costs are broadly in line with the previous year's figures.

Expenditure of £45,600 was incurred in respect of a new website completed close to the year end to replace the old website which had reached the end of its useful life.

The market value of the investments at year-end was £507,598 with positive growth and recognised gains of £18,924 as shown in note 11. The historical cost of the investments held at year end stood at £477,114.

The Trustees remain cautious of the continued difficult market conditions and impact this may have on our future working capital. If required, we may need to dispose of some investments to provide the cash resources to meet our ongoing costs and commitments but in the short term we believe we have sufficient level of working capital. Cash at bank increased in the year from £184,185 to £215,248 at year end.

The trustees have concluded that no increase in fees should be implemented for 2021.

	2021	2020
Honorary Fellows	-	-
UK Fellows	£549.00	£549.00
Retired Fellows	£259.00	£259.00
Overseas Fellows	£274.50	£274.50
UK Members	£549.00	£549.00
Retired Members	£259.00	£259.00
Overseas Members	£274.50	£274.50
Licentiate	£355.00	£355.00
Overseas Licentiate	£177.50	£177.50
UK Affiliates	£250.00	£250.00
Overseas Affiliates	£125.00	£125.00
Associate	£165.00	£165.00
Nurse/ Paramedic Affiliate	£109.00	£109.00
Student Affiliate	£27.00	£27.00
Retired Fellows/Members relinquished LTP	£118.00	£118.00

Comparable rates for 2021 include:

FRCP £576
FRCGP £529
FFOM £ 630
FRCPPath £578

Susan Waterworth

Dr Susan Waterworth
Hon Treasurer

Date 3 March 2021

Independent Examiner's Report to the Trustees of the Faculty of Forensic & Legal Medicine

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages 13 to 22.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no 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.

Brendan Sharkey FCA
MHA MacIntyre Hudson



6th Floor
2 London Wall Place
London
EC2Y 5AU

Date 15 March 2021

Faculty of Forensic and Legal Medicine

Statement of Financial Activities for the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
Donations		130	-	130	-
Charitable activities	3	371,582	900	372,482	422,749
Investments	4	16,372	-	16,372	6,311
Total		388,084	900	388,984	429,060
Expenditure on:					
Raising funds	5	1,137	-	1,137	4,664
Charitable activities	5	344,793	1,020	345,813	455,199
Total		345,930	1,020	346,950	459,863
Net (loss)/gains on investments	11	18,924	-	18,924	49,553
Net profit/(loss) and net movement in funds		61,078	(120)	60,958	18,750
Reconciliation of funds:					
Total funds brought forward		514,381	57,871	572,252	553,502
Total funds carried forward		575,459	57,751	633,210	572,252

All of the above represent continuing operations.
There are no gains and losses other than those shown above.

The notes on pages 19 to 27 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Balance Sheet as at 31 December 2020

		2020		2019	
	Notes	£	£	£	£
Fixed Assets:					
Intangible assets	9		23,749		28,273
Tangible assets	10		47,449		13,897
Investments	11		507,598		472,303
Total fixed assets			<u>578,796</u>		<u>514,473</u>
Current Assets:					
Debtors	12	41,857		53,363	
Cash at bank and in hand	13	<u>215,248</u>		<u>184,185</u>	
Total current assets		<u>257,105</u>		<u>237,548</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	<u>202,691</u>		<u>179,769</u>	
Net current assets			<u>54,414</u>		<u>57,779</u>
Total net assets			<u><u>633,210</u></u>		<u><u>572,252</u></u>
Funds of the Charity					
Restricted funds	15		57,751		57,871
Unrestricted funds	16		575,459		514,381
Total charity funds			<u><u>633,210</u></u>		<u><u>572,252</u></u>

Approved by the Board of Trustees and authorised for issue on 3 March 2021 and signed on their behalf by:

Susan Waterworth

Dr Susan Waterworth
Trustee

The notes on pages 19 to 27 form part of these financial statements.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020

1 Charity information

The Faculty of Forensic and Legal Medicine is registered with the Charity Commission for England and Wales and is unincorporated. The charity registration number is 1119599 and the principal office is 11 St Andrews Place, London, NW1 4LE England.

2 Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The functional currency of the Faculty is considered to be GBP because that is the currency of the primary economic environment in which the group operates.

The Faculty falls within the definition of a public benefit entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared on a going concern basis. The Trustees have considered relevant information, including the annual budget, the expected impact on future working capital requirements and the impact of subsequent events in making their assessment. In response to the COVID-19 pandemic and the ensuing economic shutdown, the Trustees have performed an analysis of forecast budget and future cash funding requirements taking into account the potential impact on the activities of the Charity. This analysis also considers the effectiveness of available measures to assist in mitigating the impact.

Based on these assessments and having regard to the resources available to the Charity, the Trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing these financial statements.

(b) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Investment income is recognised upon notification by the investment advisor or bank.

Grants and donations are only included in the Statement of Financial Activity when the charity has unconditional entitlement to the resources. Where the donor imposes conditions that the resource is expended in a future accounting period, income is recorded as deferred income at the balance sheet date and a creditor is included under deferred income.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

2 Accounting Policies (continued)

(c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and includes VAT where applicable. The Faculty is not registered for VAT. The All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities.

(d) Support and governance Costs

Governance costs include costs of the preparation of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

All support costs are allocated to membership costs as the principal charitable activity of the Faculty.

(e) Costs of raising funds

The cost of raising funds consist of investment management costs and related professional fees.

(f) Intangible fixed assets and amortisation

Intellectual property rights are included at cost less amortisation, being between 5% and 33.3% on a straight line basis.

(g) Tangible fixed assets and depreciation

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at historical cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

- Computer equipment -between 20% and 33.3% straight line method
- Furniture and fittings - 20% straight line method
- Software and website - 20% straight line method

(h) Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Faculty does not acquire or use put options, derivatives or other complex financial instruments.

(i) Realised and unrealised investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the market value at the year end and their opening carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

2 Accounting Policies (continued)

(j) Pensions

Contributions towards staff defined contribution personal pensions are charged to the Statement of Financial Activities as they become payable. The Faculty has no liability beyond its contributions and paying across the deductions for the employees share of contributions. There are no contributions outstanding at 31 December 2020.

(k) Foreign currency translations

Monetary assets and liabilities are translated at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies undertaken in the year have been translated at the rate ruling at the date of the transaction. Transaction differences are recorded in the Statement of Financial Activities.

(l) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of the funds are included in note 15.

(j) Financial Instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 14. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
Membership	217,500	-	217,500	220,163
Conferences	-	-	-	37,682
Educational	132,004	900	132,904	138,820
Publications and journal	21,078	-	21,078	26,034
Sundry income	1,000	-	1,000	50
	<u>371,582</u>	<u>900</u>	<u>372,482</u>	<u>422,749</u>

The total restricted income in the prior year applicable to the educational activity was £600.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

4 Investment Income	2020	2019
	£	£
Dividends	16,372	5,391
Interest on Investments	-	920
	<u>16,372</u>	<u>6,311</u>

All investment income is attributable to unrestricted income funds.

5 Expenditure on charitable activities	Total	Total
	2020	2019
	£	£
	Direct Costs	Support costs
	£	£
Membership	176,550	54,041
Conference	-	-
Educational	110,698	-
Publications and journal	4,524	-
	<u>291,772</u>	<u>54,041</u>
	<u>345,813</u>	<u>455,199</u>

Total support costs of £97,594 were allocated to Membership in 2019. A breakdown of support costs incurred can be seen on Note 5f.

Expenditure on charitable activities by fund

	Note	Unrestricted	Restricted	Total 2020	Total 2019
		£	£	£	£
Membership	5a	230,591	-	230,591	315,349
Conference	5b	-	-	-	31,052
Educational	5c	109,678	1,020	110,698	104,274
Publications and journal	5d	4,524	-	4,524	4,524
		<u>344,793</u>	<u>1,020</u>	<u>345,813</u>	<u>455,199</u>

The total restricted expenditure applicable in the prior year to educational activity was £1,189 and to membership activity was £500.

5a Membership costs	Note	Unrestricted	Restricted	2020	2019
		£	£	£	£
Direct staff costs	8	132,885	-	132,885	137,115
Establishment expenditure		(420)	-	(420)	21,280
Membership support services		36,941	-	36,941	41,096
Other staff costs		1,811	-	1,811	4,522
Travel and subsistence		5,333	-	5,333	13,742
General administrative expenses		28,961	-	28,961	66,543
Legal and professional fees		1,698	-	1,698	4,675
Depreciation on tangible fixed assets		12,048	-	12,048	13,969
Loss on fixed asset disposals		(685)	-	(685)	-
Governance costs		12,019	-	12,019	12,407
		<u>230,591</u>	<u>-</u>	<u>230,591</u>	<u>315,349</u>

The total restricted expenditure applicable in the prior year to general administrative expenses was £500.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

5 Expenditure on charitable activities (continued)

5b Conference costs	Unrestricted	Restricted	2020	2019
	£	£	£	£
Conference costs	-	-	-	28,097
Travel and subsistence	-	-	-	2,955
	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,052</u>

There was no restricted expenditure applicable in the prior year to conference costs.

5c Educational costs	Unrestricted	Restricted	2020	2019
	£	£	£	£
Training	31,915	261	32,176	48,220
Educational support costs	68,425	619	69,044	45,755
Travel and subsistence	9,338	140	9,478	9,799
Educational grants	-	-	-	500
	<u>109,678</u>	<u>1,020</u>	<u>110,698</u>	<u>104,274</u>

The total restricted expenditure applicable in the prior year was training £258, educational support costs £345, travel and subsistence £86 and educational grants £500.

5d Publications and journal costs	2020	2019
	£	£
Amortisation on intangible fixed assets	<u>4,524</u>	<u>4,524</u>

5e Investment management costs

Investment management costs of £1,137 (2019 - £4,664) are included in costs of raising funds.

5f Support costs	2020	2019
	£	£
Governance costs	12,019	12,407
General administrative expenses	28,961	66,543
Legal and professional fees	1,698	4,675
Depreciation on tangible fixed assets	11,363	13,969
	<u>54,041</u>	<u>97,594</u>

6 Governance costs

	2020	2019
	£	£
Independent examiner's fees	3,300	3,300
Accountancy fees	5,210	5,930
Room hire costs	1,719	2,353
Board meeting travel costs	1,790	824
	<u>12,019</u>	<u>12,407</u>

7 Trustees' Expenses

Travel expenses of £7,742 (2019: £7,713) were reimbursed to 9 (2019: eleven) trustees, being £1,790 in respect of travel to trustees board meetings and £5,952 for FFLM charitable activities and meetings with other organisations representing the Faculty. The Trustees received no payment in the year (2019: None) in connection with their training to become examiners.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

8 Staff Costs

	2020	2019
	£	£
Salaries	121,851	124,565
Social security costs	8,975	10,381
Pension costs	2,059	2,169
	<u>132,885</u>	<u>137,115</u>

There were an average of 3 employees in the year (2019: 3). All staff costs are allocated to charitable activities.

No employee earned in excess of £60,000 per annum in the current or prior year.

No trustees have received any remuneration in the current or prior year.

The trustees consider the board of trustees, in particular the President Dr Margaret Stark, the Treasurer, Dr Susan Waterworth, and Registrar, Dr Helena Thornton, to be the key management personnel of the charity. The key management personnel received no remuneration in the current or prior year.

9 Intangible Fixed Assets

Cost	£
At 1 January 2020	107,980
At 31 December 2020	<u>107,980</u>
Amortisation	
At 1 January 2020	79,707
Charge for the year	4,524
At 31 December 2020	<u>84,231</u>
Net book value at	
At 31 December 2020	<u>23,749</u>
At 31 December 2019	<u>28,273</u>

Intangible fixed assets are included at cost less amortisation and comprise a 50% interest in the Intellectual Property Rights to the journal publication of the Faculty of Forensic and Legal Medicine and a 50% interest in the Intellectual Property Rights of the E Learning project.

10 Tangible Fixed Assets

	Software & Website	Computer Equipment	Furniture & Fittings	Total
	£	£	£	£
Cost				
At 1 January 2020	48,363	8,556	7,876	64,795
Additions in the year	45,600	-	-	45,600
Disposals	(48,363)	(3,759)	(7,876)	(59,998)
At 31 December 2020	<u>45,600</u>	<u>4,797</u>	<u>-</u>	<u>50,397</u>
Depreciation				
At 1 January 2020	38,089	5,109	7,700	50,898
Charge for the year	10,274	1,598	176	12,048
On disposals	(48,363)	(3,759)	(7,876)	(59,998)
At 31 December 2020	<u>-</u>	<u>2,948</u>	<u>-</u>	<u>2,948</u>
Net book value at				
At 31 December 2020	<u>45,600</u>	<u>1,849</u>	<u>-</u>	<u>47,449</u>
At 31 December 2019	<u>10,274</u>	<u>3,447</u>	<u>176</u>	<u>13,897</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

11 Investments

	Unrestricted General	Restricted	Total 2020	Total 2019
	£	£	£	£
Market value at 1 January 2020	472,303	-	472,303	488,763
Additions to investments at cost	16,371	-	16,371	694,937
Disposals	-	-	-	(760,950)
Net gain/(loss) on revaluation	18,924	-	18,924	49,553
Market value at 31 December 2020	<u>507,598</u>	<u>-</u>	<u>507,598</u>	<u>472,303</u>
Historical cost at 31 December 2019	<u>477,114</u>	<u>-</u>	<u>477,114</u>	<u>460,743</u>
The above investments are held as follows:			£	£
Listed on UK Stock Exchange			507,598	472,303

The investment portfolio

The Faculty's investments are all invested in a Multi-Asset Fund specifically tailored for Charity investment.

12 Debtors

	2020	2019
	£	£
Trade debtors	8,535	855
Other debtors	-	60
Rent deposit	-	7,063
Prepayments	12,322	22,470
Accrued income	21,000	22,915
	<u>41,857</u>	<u>53,363</u>

13 Cash at bank and in hand

	2020	2019
	£	£
Investment accounts	1,505	2,961
Cash at bank	213,743	181,224
	<u>215,248</u>	<u>184,185</u>

14 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	12,456	14,895
Other taxes and social security costs	3,180	2,384
Other creditors	387	399
Accruals	41,466	34,151
Deferred income	145,202	127,940
	<u>202,691</u>	<u>179,769</u>

Deferred income brought forward of £127,940 was released in the year and £145,202 was deferred during the year. Deferred income relates to income recognised over more than one year in accordance with the accounting policy.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

15 Restricted funds

	Balance at 01/01/2020	Income	Expenses	Balance at 31/12/2020
	£	£	£	£
WG Johnston Memorial Fund	33,754	-	-	33,754
David Jenkins Memorial Fund	23,799	-	-	23,799
Apothecaries Fund	318	900	(1,020)	198
	<u>57,871</u>	<u>900</u>	<u>(1,020)</u>	<u>57,751</u>

	Balance at 01/01/2019	Income	Expenses	Balance at 31/12/2019
	£	£	£	£
WG Johnston Memorial Fund	34,754		(1,000)	33,754
David Jenkins Memorial Fund	23,799			23,799
Apothecaries Fund	407	600	(689)	318
	<u>58,960</u>	<u>600</u>	<u>- 1,689</u>	<u>57,871</u>

The David Jenkins Memorial Fund is to be utilised to support educational, teaching or research projects, in the field of forensic medicine.

The WG Johnston Memorial Fund will be used to assist Fellows, Members and Affiliates of the Faculty and other qualifying practitioners, with grants in forensic and legal medicine, as well as supporting appropriate publications, educational and training programmes.

The Apothecaries Fund represents grant income to be used to subsidise the cost of taking the Licentiate examination. Of the total Grant income received £4,200 has been deferred at the year end.

16 Unrestricted funds

	2020	2019
	£	£
Opening balance	514,381	494,542
Net surplus for the year	<u>61,078</u>	<u>19,839</u>
Closing balance	<u>575,459</u>	<u>514,381</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

17 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Intangible fixed assets	23,749		23,749
Tangible fixed assets	47,449		47,449
Investments	507,598		507,598
Current assets	195,154	61,951	257,105
Creditors due within one year	(198,491)	(4,200)	(202,691)
	<u>575,459</u>	<u>57,751</u>	<u>633,210</u>

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Intangible fixed assets	28,273		28,273
Tangible fixed assets	13,897		13,897
Investments	472,303		472,303
Current assets	174,577	62,971	237,548
Creditors due within one year	(174,669)	(5,100)	(179,769)
	<u>514,381</u>	<u>57,871</u>	<u>572,252</u>

18 Related party transactions

All the Trustees are fellows or members of the Faculty. They pay subscriptions for membership at the same rates as all other members and have no benefits as Trustees in respect of any other services of the Faculty. The following related party transactions payments were incurred in respect of Trustees:

- (i) Payments totalling £4,625 (2019 - £4,500) were made to the Trustees Dr Gorton and Dr Stark in the year, being £750 (2019: £800) and £3,875 (2019: £3,700) respectively. These payments were in respect of fees to facilitate at the GFM Course.
- (ii) Trustees' expenses reimbursed are included in note 7.