



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 (*continued*)

- 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		476,425	1,500	477,925	388,984
Expenditure on:					
Raising funds	5	1,812	-	1,812	1,137
Charitable activities	5	327,206	604	327,810	345,813
Total		329,018	604	329,622	346,950
Net (loss)/gains on investments	11	34,675	-	34,675	18,924
Net surplus/(deficit) and net movement in funds		182,082	896	182,978	60,958
Reconciliation of funds:					
Total funds brought forward		575,459	57,751	633,210	572,252
Total funds carried forward		757,541	58,647	816,188	633,210

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>757,541</u>	<u>575,459</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.