



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.

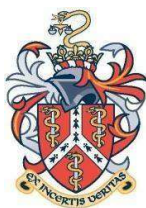
The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities 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.

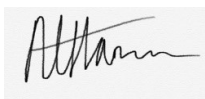
Report of the trustees for the Faculty of Forensic & Legal Medicine for the year ended 31 December 2022

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

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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

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Date: