



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

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

Registered Charity No. 1119599
Faculty of Forensic and Legal Medicine

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

The Trustees present their annual report and financial statements of the Faculty of Forensic and Legal Medicine for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in Notes 1 & 2 to the accounts and comply with the Faculty's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Objectives and activities

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

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

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

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

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

Trustees' Report (*continued*)

Objectives and activities (*continued*)

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

Achievements and performance

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

In 2024 the Faculty:

General

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

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

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

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

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

Co-working

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

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

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

Consultations

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

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

Publications

Throughout 2024, we updated 41 documents

Including position statements:

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

Education

Held 15 CED courses

Held a GFM Course

- Monday 14 – Friday 18 October

Held 5 Development Training Courses

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

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

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

- 11.03.24
- 31.10.24

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

- 27.03.24
- 12.06.24
- 18.09.24
- 11.12.24

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

- 20.03.24
- 12.08.24
- 02.10.24

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

Exams

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

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

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

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

Appendix A – 2024 Webinar Programme

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

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

Trustees' Report (*continued*)

Financial review

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

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

Investment policy and performance

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

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

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

Major Risks

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

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

Trustees' Report (*continued*)

Risk Management

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

Reserves Policy

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

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

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

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

Structure, Governance and Management

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

Trustee recruitment

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

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

Trustees' Report (*continued*)

Trustee recruitment

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

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

Key management personnel remuneration

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

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

Future plans

The FFLM's key aims for the future include:

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

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

Trustees' Report (*continued*)

Reference and administrative information

Administrative and Principal Office

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

Registered Charity Number: 1119599

Auditors

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

Accountants

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

Bankers and Investment Managers

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

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

Solicitors

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

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

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

Trustees' Report (*continued*)

Reference and administrative information (continued)

Lay Members:

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

Ordinary Members:

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

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

Trustees' Report (*continued*)

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

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

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

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

Dr Iain Brew
Registrar



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

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



Treasurer's Report

Financial Accounts for the year ended 31 December 2024

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

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

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

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

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

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

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

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

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

Comparable rates for 2025 include:

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



Dr Amy Hamm
Hon Treasurer

Date 22 April 2025

Faculty of Forensic and Legal Medicine

Statement of Financial Activities for the year ended 31 December 2024

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

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

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

Faculty of Forensic and Legal Medicine

Balance Sheet as at 31 December 2024

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

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



Dr Amy Hamm
Trustee

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

Faculty of Forensic and Legal Medicine

Statement of cash flows for the year ended 31 December 2024

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

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

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

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

B. Analysis of cash and cash equivalents

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

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

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

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2024

1 Charity information

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

2 Accounting Policies

(a) Basis of preparation and assessment of going concern

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

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

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

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

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

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

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

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

(b) Income recognition

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

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

Faculty of Forensic and Legal Medicine

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

2 Accounting Policies (continued)

(c) Expenditure recognition

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

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

(d) Support and governance Costs

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

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

(e) Costs of raising funds

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

(f) Intangible fixed assets and amortisation

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

(g) Tangible fixed assets and depreciation

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

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

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

Furniture and fittings - 20% straight line method

Software and website - 20% straight line method

(h) Fixed asset investments

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

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

(i) Realised and unrealised investment gains and losses

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

(j) Pensions

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

Faculty of Forensic and Legal Medicine

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

2 Accounting Policies (continued)

(k) Foreign currency translations

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

(l) Funds structure

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

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

(m) Financial Instruments

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

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

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

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

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

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

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

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

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

Faculty of Forensic and Legal Medicine

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

3 Income from Charitable Activities

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

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

4 Investment Income

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

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

5 Expenditure

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

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

Expenditure by fund

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

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

Faculty of Forensic and Legal Medicine

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

5 Expenditure (continued)

Analysis of support costs is as follow:

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

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

Income: costs are apportioned in proportion to income generated.

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

6 Governance costs

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

7 Trustees' Expenses

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

8 Staff Costs

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

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

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

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

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

Faculty of Forensic and Legal Medicine

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

9 Intangible Fixed Assets

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

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

10 Tangible Fixed Assets

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

Faculty of Forensic and Legal Medicine

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

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

The investment portfolio

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

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

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

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

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

Faculty of Forensic and Legal Medicine

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

15 Restricted funds

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

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

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

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

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

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

16 Unrestricted funds

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

Faculty of Forensic and Legal Medicine

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

17 Analysis of net assets between funds

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

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

18 Related party transactions

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

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

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Use of our report

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

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

MHA

Chartered Accountants and Statutory Auditors
Maidenhead, United Kingdom

Date: 20 May 2025

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

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