

**REGISTERED CHARITY NUMBER: 214508**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
THE MEDICO-LEGAL SOCIETY**

**THE MEDICO-LEGAL SOCIETY**  
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**for the year ended 31 December 2021**

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**THE MEDICO-LEGAL SOCIETY  
REPORT OF THE TRUSTEES  
for the year ended 31 December 2021**

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The Medico-Legal Society is an unincorporated registered charity (No. 214508) governed by Rules of the Society as updated on 1 October 2019.

The Medico-Legal Society's registered address is:

89 Elm Bank Gardens  
London  
SW13 0NX

**TRUSTEES**

The following Council members have served as trustees throughout 2021:

Dr Tania Francis  
Ms Evelyn Palmer  
Mrs Anne Raikes  
Mr Simon Readhead QC  
Professor Harry Zeitlin

**COUNCIL MEMBERS**

The following individuals were Council members for the period 1 January 2021 to 31 December 2021:

From January 2021

Dr Daniel Haines – Past President (until June 2020)  
Dr Roy Palmer – Past President  
Mr Bertie Leigh – Past President  
Ms Linda Lee – Past President  
Mr Charles Bennett  
Dr Tania Francis  
Dr Sarah Galbraith  
Mr Tim Hogman  
Dr Chris Martin  
Ms Evelyn Palmer  
Dr James Pattison  
Mr Simon Readhead QC  
Professor Harry Zeitlin

New Council members, appointed June 2021:

Dr Mark Tarn  
Dr Eleanor Jane Turner

**OFFICERS**

The following Council members have served as Officers throughout 2021:

President: Professor Harry Zeitlin  
Honorary Treasurer: Mrs Anne Raikes  
Editor – Medico Legal Journal: Mrs Diana Brahams  
Honorary Medical Secretary: Dr Gerrard Burnett  
Honorary Legal Secretary: Ms Sandra Marcantonio

**THE MEDICO-LEGAL SOCIETY  
REPORT OF THE TRUSTEES – CONTINUED  
for the year ended 31 December 2021**

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**INDEPENDENT EXAMINER**

Lawrence Melinek  
7 Helenslea Avenue  
London  
NW11 8NE

**DETAILED REPORT OF THE TRUSTEES**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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) (effective 1 January 2015).

**OBJECTIVES**

The object of the society is to promote Medico-Legal knowledge in all its aspects. This is to be attained by holding meetings at which papers are read and discussed and by such other means as the Council shall approve. There have been no material changes in policy since the last report.

**PUBLIC BENEFIT TEST**

Section 17(5) of the Charities Act 2011 requires charity trustees to have due regard to the public benefit guidance issued by the Charity Commission under section 17(1) of that Act in exercising their powers or duties. The trustees confirm that they have referred to this guidance when reviewing the organisation's aims and objectives, in planning future activities and generally in exercising any powers and duties to which the guidance is relevant.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

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

**THE MEDICO-LEGAL SOCIETY  
REPORT OF THE TRUSTEES – CONTINUED  
for the year ended 31 December 2021**

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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

**INDEPENDENT EXAMINER**

The Board of Trustees is delighted that Lawrence Melinek continues as independent examiner in 2021.

**REVIEW OF ACTIVITIES BY THE HONORARY LEGAL SECRETARY**

In the year ending the 31st December 2021, there were 41 new members, including 31 full members, two associate members, and eight student members. This was slightly higher than 2020, when there were 36 new members - 32 full members and four student members.

The Society held nine meetings during 2021, prior to which the Council met on each occasion.

During 2021 the Society was again fortunate to be addressed by a number of distinguished speakers.

January 2021:	Medical Legal Considerations in Premier League Football, Dr Gary O'Driscoll, Head of Sports Medicine, Arsenal Football Club
February 2021:	What is a Pandemic? Dr Nathalie MacDermott, NIHR Academic Clinical Lecturer, King's College London
March 2021:	Managing pandemics – What we have to learn from the work of Austin Bradford Hill, Professor Sir Anthony Newman Taylor, President's Envoy for Health at Imperial College London and former Director of Research and Development for the National Heart and Lung Institute
April 2021:	Rumours, Myths and Realities, Jeremy Chipperfield, HM Coroner for County Durham & Darlington
May 2021:	The Medicolegal Implications of Complex Regional Pain Syndrome (CRPS), Dr Christopher A. Jenner MB BS, FRCA, FFPMRCA, Consultant in Pain Medicine, Imperial Healthcare NHS Trust
June 2021:	The Importance of a transparently independent & professional investigation when things have gone wrong or accusations made, Tom Kark QC, QEB Hollis Whitman Chambers
October 2021:	The Forensic Physician – A dying profession? Dr Margaret Stark President, Faculty of Forensic & Legal Medicine, Royal College of Physicians
November 2021:	The Value of Life – in law and in practice, Lord Sumption, Justice of the Supreme Court between 2012 and 2018
December 2021:	Forensic Dentistry and Why Not Bite Marks? Colonel James Hardy, Forensic Odontologist

The Annual General Meeting of the Society was held on 10 June 2021.

The Society has continued to develop its online presence on LinkedIn and Twitter. By 31 December 2021 the Society had 302 followers on LinkedIn and had attracted over 300 followers on Twitter.

## **REVIEW OF THE FINANCIAL POSITION BY THE HONORARY TREASURER**

Income exceeded expenses by £4364 in 2021 compared with a surplus of £3,240 in 2020. This higher result continued to come substantially from the moving of lectures online rather than holding them in central London.

2021 was a good year for investments, following the effect of the pandemic in the early part of 2020 and the value as at end December showed an overall increase of £7,679 over that at the end of 2020. In 2020, the value increased by £1,549.

A further £60,000 was invested in BlackRock Charities Growth and Income Fund in January 2021 following the liquidation of the remaining investments managed by J M Finn. By the end of 2021, the total investment in this Fund was valued at £100,018.

The value of investments managed by J M Finn has fallen to a level that no longer made financial sense to be managed in a segregated portfolio. The decision was taken to transfer the remaining monies into the BlackRock Fund in early 2021. £60,000 was invested in January 2021

As a result, total reserves as at 31 December 2021 amounted to £122,618 made up of cash at bank as adjusted for amounts due to and from the Society plus the investment portfolio.

Details of income and expenses can be found in the Statement of Financial Activities on page 8.

## **INVESTMENT POWERS**

The constitution of the charity authorises the trustees to make and hold investments, which they see as appropriate using the general funds of the charity.

## **RESERVES POLICY**

The policy of the charity is to maintain sufficient funds so that over a period of time sufficient income can be generated from the funds held to carry out the functions of the charity.

## **RISK ANALYSIS**

The trustees who are responsible for the charity are implementing risk management as a matter of policy. A review has taken place and it has considered the following main areas of risk.

Investments:	Consideration of responsibility of brokers to the trust and stock market performance.
Accounts:	Production of annual accounts together with internal management controls.
Charitable Objects:	Ensuring that the charity funds are used in accordance with the trust's charitable objects.

## **RELATED PARTY TRANSACTIONS**

There have been no related party transactions in the reporting period that require disclosure.

By order of the trustees on	2022
Professor Harry Zeitlin	President
Mrs Anne Raikes	Treasurer

## **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE MEDICO-LEGAL SOCIETY**

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I report to the trustees on my examination of the accounts of the Medico-Legal Society for the year ended 31 December 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Medico-Legal Society, 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 Medico-Legal Society's accounts carried out under section 145 of the 2011 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**

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 Trust 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 other 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.

Signed:

Name: Lawrence Melinek BSc. (Hons) ACMA CGMA

Address: 7 Helenslea Avenue, London NW11 8NE

**THE MEDICO-LEGAL SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2021**

		<b>2021</b>		<b>2020</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>	<b>1(b)</b>				
Subscriptions			16,570		16,523
Investment income from:					
Managed Investments		2,529		3,980	
Minty bequest		<u>2,918</u>		<u>3,493</u>	
			5,447		7,473
Other income:					
Annual dinner and donation			3,404		3,387
<b>Total incoming resources</b>			<u>25,421</u>		<u>27,383</u>
<b>RESOURCES EXPENDED</b>	<b>1(c)</b>				
Direct charitable expenditure:					
Expenses of meetings		5,343		6,297	
Journal production		4,264		4,618	
Annual dinner costs		-		-	
Administration expenses		<u>2,188</u>		<u>4,349</u>	
			11,794		15,265
<b>Governance costs</b>					
Honorarium		7,250		6,000	
Insurance		544		1,443	
Website management		196		246	
Investment management charges		961		900	
Sundry expenses		<u>312</u>		<u>290</u>	
			9,263		8,879
<b>Total resources expended</b>			<u>21,057</u>		<u>24,143</u>
<b>Net incoming resources</b>			4,364		3,240
<b>Other recognised gains and losses</b>					
2020 Realised loss on investments			-		-665
Unrealised gain on investments			<u>7,679</u>		<u>1,549</u>
			7,679		883
Total net movement in funds			12,043		4,123
Fund balances brought forward at 1 January 2021			<u>110,575</u>		<u>106,452</u>
Fund balances carried forward at 31 December 2021			<u>122,618</u>		<u>110,575</u>

**THE MEDICO-LEGAL SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**for the year ended 31 December 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Investments	2	<u>100,018</u>	<u>94,832</u>
<b>CURRENT ASSETS</b>			
Debtors	3	578	1,408
Prepayments	3	600	600
Cash at bank	5	<u>30,668</u>	<u>22,800</u>
		<u>31,845</u>	<u>24,808</u>
<b>CREDITORS:</b>			
Subscriptions in advance	4	7,900	7,900
Amounts falling due in one year	4	<u>1,345</u>	<u>1,166</u>
		<u>9,245</u>	<u>9,066</u>
<b>NET CURRENT ASSETS</b>		<u>22,600</u>	<u>15,743</u>
<b>TOTAL NET ASSETS</b>		<u>122,618</u>	<u>110,575</u>
<b>FUNDS</b>			
Income and expenditure account	6	122,618	110,575
Total Reserves		<u>122,618</u>	<u>110,575</u>

The financial statements were approved by the Board of Trustees on 2022 and were signed on its behalf by:

Professor Harry Zeitlin -

Mrs Anne Raikes -

**1. ACCOUNTING POLICIES**

**(a) Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' EFA, the and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**(b) Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**(c) Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**(d) Independent Examiner**

Following the adoption of the Charity's new Constitution on 13 June 2019, it was possible to appoint an independent examiner in place of the auditors, Thorne Lancaster Parker.

**(e) Investments**

Investments are stated at market value at the statement of financial position date. The Statement of Financial Activities includes the realised gains and losses on acquisitions and disposals as well as the unrealised gains and losses throughout the year. The unrealised gains or losses represent the difference between the market value and the book value on the annual accounting date, namely 31 December 2020. Unrealised gains or losses are transferred to the accumulated fund. The actual gain or loss will depend upon the prices ruling at the time of sale. The figure for unrealised gains is therefore only an indication of the position.

**(f) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources for which the related expenditure was incurred.

The charity is exempt from tax on its charitable activities.

**THE MEDICO-LEGAL SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

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**2. INVESTMENTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Market value at 1 January 2021	94,832	77,514
Acquisitions	60,000	25,000
Disposals	(62,494)	(8,565)
Revaluation	7,679	883
Market value at 31 December 2021	<u>100,018</u>	<u>94,832</u>
Investments at market value comprised:		
BlackRock Charities Growth and Income Fund	100,018	32,652
Bond funds		3,710
Real estate investments trusts		5,700
Preference shares		6,420
UK equities		22,739
Global		-
Asia ex Japan		9,444
Property		9,168
Alternative Strategies		5,000
Cash	<u>100,018</u>	<u>94,832</u>
Historical cost	<u>85,000</u>	<u>82,342</u>

**THE MEDICO-LEGAL SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>3) DEBTORS</b>		
Other debtors	578	1,408
Prepayments and accrued income	600	600
	<u>1,178</u>	<u>2,008</u>
<b>4) CASH AT BANK IN HAND</b>		
Business account	23,660	15,793
Treasurers account	7,008	7,007
	<u>30,668</u>	<u>22,800</u>
<b>5) CREDITORS</b>		
Amounts due within one year	1,345	1,166
Deferred income – subscriptions in advance	7,900	7,900
	<u>9,245</u>	<u>9,066</u>
<b>6) INCOME AND EXPENDITURE ACCOUNT</b>		
Balance at 1 January 2021	110,575	106,452
Net incoming resources	4,364	3,240
Investment gains	7,769	883
Balance at 31 December 2021	<u>122,708</u>	<u>110,575</u>