



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

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

Registered Charity No. 1119599

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

The Trustees present their annual report and financial statements of the Faculty of Forensic and Legal Medicine for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Faculty's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities (2015) Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

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

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

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

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

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

Trustees' Report (*continued*)

Objectives and activities (*continued*)

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

Achievements and performance

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

In 2020 the Faculty:

General

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

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

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

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

Trustees' Report (*continued*)

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

Education

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

There are plans to continue this series into 2021.

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

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

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

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

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

Co-working

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

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

Trustees' Report (*continued*)

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

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

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

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

Publications

Short Articles all by MM Stark.

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

Publications in press:

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

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

Trustees' Report (*continued*)

Achievements and performance (*continued*)

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

Financial review

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

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

Investment policy and performance

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

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

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

Major Risks

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

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

Trustees' Report (*continued*)

Major Risks (*continued*)

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

Risk Management

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

Reserves Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to between one and two years of unrestricted charitable expenditure. Furthermore, the trustees retain sufficient cash on a short-term deposit account to meet their liabilities as they fall due. The net current assets held at 31 December 2020 was £54,414.

The total charity funds held at 31 December 2020 were £633,210 of which the balance held as unrestricted funds was £575,459. £504,261 are regarded as free reserves, after allowing for funds tied up in tangible and intangible fixed assets. Actual 12-month cash payments totaled £373,938. The current level of reserves is therefore higher than is needed and meets the reserves policy. Longer term investments are held in accordance with the Investment Policy which allows trustees to transfer amounts from the disposal of investments in the case of urgent need.

Structure, Governance and Management

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

Trustee recruitment

The Trustees are the members of the Board. The officers of the Faculty are elected by and from the Faculty and become ex-officio members of the Board. Members of the Board are elected by and from the Faculty membership/fellowship or nominated by the Board. College representatives are nominated by the Royal College of Physicians of London, and the lay representatives are recruited via the College's and AoRMC's Patient and Carer Network. There is an induction process for new

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

Trustee recruitment (continued)

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

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

Key management personnel remuneration

The trustees consider the board of trustees, in particular the President Dr Margaret Stark, the Treasurer, Dr Susan Waterworth, and Registrar, Dr Helena Thornton, as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. Two Trustees (Drs Stark & Gorton) received payments approved by the Board for lecturing on commercial courses organised by the Faculty. All other trustees give of their time freely. Details of trustee expenses (predominantly travelling expenses) are disclosed in note 7 to the accounts and related party transactions are disclosed in note 17 to the accounts.

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

Reference and administrative information

Board of Trustees

	Title	Start Date	End Date
Dr Margaret Stark	President	10/05/2019	
Dr Richard Shepherd	Registrar	11/08/2018	15/05/2020
Dr Helena Thornton	Registrar	15/05/2020	
Dr Susan Waterworth	Treasurer	10/05/2019	
Dr Brian Westbury	Academic Dean	10/05/2019	
Professor John Farnan	Vice President, FP	10/05/2019	15/05/2020
Dr Shiraz Qamaruddin	Vice President, FP	15/05/2020	
Professor Fiona Wilcox	Vice President, MQC	15/05/2020	03/12/2020
Dr Michael Devlin	Vice President, MLA	15/05/2020	
Dr Alex Gorton	Conference Subcommittee Chair	29/01/2016	
Mr. Matthew Foster	RCP Rep	15/11/2017	
Dr Nicholas Swift		26/01/2016	04/03/2020
Professor Donal O'Donoghue	RCP Registrar	26/09/2018	

Co-opted Members:

Dr Cathy Cooke	02/09/2015
Dr Catherine White	12/03/2011

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

Trustees' Report (*continued*)

Reference and administrative information (*continued*)

Lay Members:

Dr Michael Robertson	30/04/2009	
Mr Peter Rees	04/11/2020	
Miss Concetta Perot	06/11/2019	23/09/2020

Ordinary Members:

Miss Keeley Roe	Nurse	06/11/2019	08/04/2020
Mrs Sheelagh Cooke	Nurse	01/07/2020	
Mr Benjamin Sylvester	Paramedic	06/09/2019	
Dr Daniel Haines	Dr	04/03/2020	
Vincent Davidson	Dr	04/03/2020	
Sandy Fielding	Dr	04/03/2020	
Amy Hamm	Dr	04/03/2020	

Administrative and Principal Office

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

Registered Charity Number: 1119599

Independent Examiners

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

Accountants

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

Reference and administrative information (*continued*)

Bankers and Investment Managers

C Hoare & Co, 37 Fleet Street, London, EC4P 4DQ
Cazenove Capital Management, 31 Gresham Street, London, EC2V 1QA

Solicitors

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

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

Trustees' Report (*continued*)

Trustees' responsibilities in relation to the financial statements (*continued*)

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

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

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

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

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

The trustees' annual report was approved on 03 March 2021 and signed on behalf of the board of trustees by:



Helena Thornton
Registrar



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

Treasurer's Report

Financial Accounts for the year ended 31 December 2020

I present my report for the year ended 31 December 2020 which show an overall profit of £60,958 from both restricted and unrestricted funds. This includes gains arising from investments of £18,924.

Our total income from charitable activities showed a decrease from £422,749 to £372,482 comprising of membership fees decreasing slightly from £220,163 to £217,500; the 2020 conference was cancelled due to the COVID-19 pandemic whilst there was a marginal decrease in educational income of £5,316 to £132,004.

Royalty income from publications and journals have fallen by 19% to £21,078 whilst the related publication costs remained fixed at £4,524 to continue to provide a strong contribution to our finances. Investment income rose to £16,372 from last year £6,311 all of which was reinvested.

Overall, the total expenditure on Charitable activities decreased this year to £333,794 from £442,792 as shown in note 5 to the financial statements with membership costs falling from £302,442 to £218,572. There were no conference costs due to the cancellation of the event and educational costs increased slightly from £104,274 to £110,698.

Other expenditure shown in note 6 has fallen from £12,407 to £12,019. All our other income and costs are broadly in line with the previous year's figures.

Expenditure of £45,600 was incurred in respect of a new website completed close to the year end to replace the old website which had reached the end of its useful life.

The market value of the investments at year-end was £507,598 with positive growth and recognised gains of £18,924 as shown in note 11. The historical cost of the investments held at year end stood at £477,114.

The Trustees remain cautious of the continued difficult market conditions and impact this may have on our future working capital. If required, we may need to dispose of some investments to provide the cash resources to meet our ongoing costs and commitments but in the short term we believe we have sufficient level of working capital. Cash at bank increased in the year from £184,185 to £215,248 at year end.

The trustees have concluded that no increase in fees should be implemented for 2021.

	2021	2020
Honorary Fellows	-	-
UK Fellows	£549.00	£549.00
Retired Fellows	£259.00	£259.00
Overseas Fellows	£274.50	£274.50
UK Members	£549.00	£549.00
Retired Members	£259.00	£259.00
Overseas Members	£274.50	£274.50
Licentiate	£355.00	£355.00
Overseas Licentiate	£177.50	£177.50
UK Affiliates	£250.00	£250.00
Overseas Affiliates	£125.00	£125.00
Associate	£165.00	£165.00
Nurse/ Paramedic Affiliate	£109.00	£109.00
Student Affiliate	£27.00	£27.00
Retired Fellows/Members relinquished LTP	£118.00	£118.00

Comparable rates for 2021 include:

<u>FRCP</u>	£576
<u>FRCGP</u>	£529
<u>FFOM</u>	£ 630
<u>FRCPATH</u>	£578

Susan Waterworth.

Dr Susan Waterworth
Hon Treasurer

Date 3 March 2021

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages 13 to 22.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Brendan Sharkey FCA
MHA MacIntyre Hudson



6th Floor
2 London Wall Place
London
EC2Y 5AU

Date 15 March 2021

Faculty of Forensic and Legal Medicine

Statement of Financial Activities for the year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	Notes	£	£	£	£
Income and endowments from:					
Donations		130	-	130	-
Charitable activities	3	371,582	900	372,482	422,749
Investments	4	16,372	-	16,372	6,311
Total		388,084	900	388,984	429,060
Expenditure on:					
Raising funds	5	1,137	-	1,137	4,664
Charitable activities	5	344,793	1,020	345,813	455,199
Total		345,930	1,020	346,950	459,863
Net (loss)/gains on investments	11	18,924	-	18,924	49,553
Net profit/(loss) and net movement in funds		61,078	(120)	60,958	18,750
Reconciliation of funds:					
Total funds brought forward		514,381	57,871	572,252	553,502
Total funds carried forward		575,459	57,751	633,210	572,252

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

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

Faculty of Forensic and Legal Medicine

Balance Sheet as at 31 December 2020

		2020		2019	
	Notes	£	£	£	£
Fixed Assets:					
Intangible assets	9		23,749		28,273
Tangible assets	10		47,449		13,897
Investments	11		507,598		472,303
			<u>578,796</u>		<u>514,473</u>
Total fixed assets					
 Current Assets:					
Debtors	12	41,857		53,363	
Cash at bank and in hand	13	215,248		184,185	
			<u>257,105</u>		<u>237,548</u>
Total current assets					
 Liabilities:					
Creditors: amounts falling due within one year	14	202,691		179,769	
			<u>54,414</u>		<u>57,779</u>
Net current assets					
Total net assets					
			<u><u>633,210</u></u>		<u><u>572,252</u></u>
 Funds of the Charity					
Restricted funds	15		57,751		57,871
Unrestricted funds	16		575,459		514,381
			<u>633,210</u>		<u>572,252</u>
Total charity funds					

Approved by the Board of Trustees and authorised for issue on 3 March 2021 and signed on their behalf by:

Sm Waterworth.

Dr Susan Waterworth
Trustee

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

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020

1 Charity information

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

2 Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

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

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

The financial statements have been prepared on a going concern basis. The Trustees have considered relevant information, including the annual budget, the expected impact on future working capital requirements and the impact of subsequent events in making their assessment. In response to the COVID-19 pandemic and the ensuing economic shutdown, the Trustees have performed an analysis of forecast budget and future cash funding requirements taking into account the potential impact on the activities of the Charity. This analysis also considers the effectiveness of available measures to assist in mitigating the impact.

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

(b) Income recognition

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

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

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

2 Accounting Policies (continued)

(c) Expenditure recognition

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

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

(d) Support and governance Costs

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

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

(e) Costs of raising funds

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

(f) Intangible fixed assets and amortisation

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

(g) Tangible fixed assets and depreciation

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

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

- Computer equipment -between 20% and 33.3% straight line method
- Furniture and fittings - 20% straight line method
- Software and website - 20% straight line method

(h) Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

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

(i) Realised and unrealised investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the market value at the year end and their opening carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

2 Accounting Policies (continued)

(j) Pensions

Contributions towards staff defined contribution personal pensions are charged to the Statement of Financial Activities as they become payable. The Faculty has no liability beyond its contributions and paying across the deductions for the employees share of contributions. There are no contributions outstanding at 31 December 2020.

(k) Foreign currency translations

Monetary assets and liabilities are translated at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies undertaken in the year have been translated at the rate ruling at the date of the transaction. Transaction differences are recorded in the Statement of Financial Activities.

(l) Funds structure

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

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

(j) Financial Instruments

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

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

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

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

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
Membership	217,500	-	217,500	220,163
Conferences	-	-	-	37,682
Educational	132,004	900	132,904	138,820
Publications and journal	21,078	-	21,078	26,034
Sundry income	1,000	-	1,000	50
	<u>371,582</u>	<u>900</u>	<u>372,482</u>	<u>422,749</u>

The total restricted income in the prior year applicable to the educational activity was £600.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

4 Investment Income	2020	2019
	£	£
Dividends	16,372	5,391
Interest on Investments	-	920
	16,372	6,311

All investment income is attributable to unrestricted income funds.

5 Expenditure on charitable activities	Support		Total	Total
	Direct Costs	costs	2020	2019
	£	£	£	£
Membership	176,550	54,041	230,591	315,349
Conference	-	-	-	31,052
Educational	110,698	-	110,698	104,274
Publications and journal	4,524	-	4,524	4,524
	291,772	54,041	345,813	455,199

Total support costs of £97,594 were allocated to Membership in 2019. A breakdown of support costs incurred can be seen on Note 5f.

Expenditure on charitable activities by fund

	Note	Total		Total	Total
		Unrestricted	Restricted	2020	2019
		£	£	£	£
Membership	5a	230,591	-	230,591	315,349
Conference	5b	-	-	-	31,052
Educational	5c	109,678	1,020	110,698	104,274
Publications and journal	5d	4,524	-	4,524	4,524
		344,793	1,020	345,813	455,199

The total restricted expenditure applicable in the prior year to educational activity was £1,189 and to membership activity was £500.

5a Membership costs	Note	Unrestricted	Restricted	2020	2019
		£	£	£	£
Direct staff costs	8	132,885	-	132,885	137,115
Establishment expenditure		(420)	-	(420)	21,280
Membership support services		36,941	-	36,941	41,096
Other staff costs		1,811	-	1,811	4,522
Travel and subsistence		5,333	-	5,333	13,742
General administrative expenses		28,961	-	28,961	66,543
Legal and professional fees		1,698	-	1,698	4,675
Depreciation on tangible fixed assets		12,048	-	12,048	13,969
Loss on fixed asset disposals		(685)	-	(685)	-
Governance costs		12,019	-	12,019	12,407
		230,591	-	230,591	315,349

The total restricted expenditure applicable in the prior year to general administrative expenses was £500.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

5 Expenditure on charitable activities (continued)

5b Conference costs	Unrestricted	Restricted	2020	2019
	£	£	£	£
Conference costs	-	-	-	28,097
Travel and subsistence	-	-	-	2,955
	-	-	-	<u>31,052</u>

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

5c Educational costs	Unrestricted	Restricted	2020	2019
	£	£	£	£
Training	31,915	261	32,176	48,220
Educational support costs	68,425	619	69,044	45,755
Travel and subsistence	9,338	140	9,478	9,799
Educational grants	-	-	-	500
	<u>109,678</u>	<u>1,020</u>	<u>110,698</u>	<u>104,274</u>

The total restricted expenditure applicable in the prior year was training £258, educational support costs £345, travel and subsistence £86 and educational grants £500.

5d Publications and journal costs	2020	2019
	£	£
Amortisation on intangible fixed assets	<u>4,524</u>	<u>4,524</u>

5e Investment management costs

Investment management costs of £1,137 (2019 - £4,664) are included in costs of raising funds.

5f Support costs	2020	2019
	£	£
Governance costs	12,019	12,407
General administrative expenses	28,961	66,543
Legal and professional fees	1,698	4,675
Depreciation on tangible fixed assets	11,363	13,969
	<u>54,041</u>	<u>97,594</u>

6 Governance costs

	2020	2019
	£	£
Independent examiner's fees	3,300	3,300
Accountancy fees	5,210	5,930
Room hire costs	1,719	2,353
Board meeting travel costs	1,790	824
	<u>12,019</u>	<u>12,407</u>

7 Trustees' Expenses

Travel expenses of £7,742 (2019: £7,713) were reimbursed to 9 (2019: eleven) trustees, being £1,790 in respect of travel to trustees board meetings and £5,952 for FFLM charitable activities and meetings with other organisations representing the Faculty. The Trustees received no payment in the year (2019: None) in connection with their training to become examiners.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

8 Staff Costs	2020	2019
	£	£
Salaries	121,851	124,565
Social security costs	8,975	10,381
Pension costs	2,059	2,169
	<u>132,885</u>	<u>137,115</u>

There were an average of 3 employees in the year (2019: 3). All staff costs are allocated to charitable activities.

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

No trustees have received any remuneration in the current or prior year.

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

9 Intangible Fixed Assets

Cost	£
At 1 January 2020	<u>107,980</u>
At 31 December 2020	<u>107,980</u>
Amortisation	
At 1 January 2020	79,707
Charge for the year	4,524
At 31 December 2020	<u>84,231</u>
Net book value at	
At 31 December 2020	<u>23,749</u>
At 31 December 2019	<u>28,273</u>

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

10 Tangible Fixed Assets

	Software & Website	Computer Equipment	Furniture & Fittings	Total
Cost	£	£	£	£
At 1 January 2020	48,363	8,556	7,876	64,795
Additions in the year	45,600	-	-	45,600
Disposals	(48,363)	(3,759)	(7,876)	(59,998)
At 31 December 2020	<u>45,600</u>	<u>4,797</u>	<u>-</u>	<u>50,397</u>
Depreciation				
At 1 January 2020	38,089	5,109	7,700	50,898
Charge for the year	10,274	1,598	176	12,048
On disposals	(48,363)	(3,759)	(7,876)	(59,998)
At 31 December 2020	<u>-</u>	<u>2,948</u>	<u>-</u>	<u>2,948</u>
Net book value at				
At 31 December 2020	<u>45,600</u>	<u>1,849</u>	<u>-</u>	<u>47,449</u>
At 31 December 2019	<u>10,274</u>	<u>3,447</u>	<u>176</u>	<u>13,897</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

11 Investments	Unrestricted	Restricted	Total	Total
	General		2020	2019
	£	£	£	£
Market value at 1 January 2020	472,303	-	472,303	488,763
Additions to investments at cost	16,371	-	16,371	694,937
Disposals	-	-	-	(760,950)
Net gain/(loss) on revaluation	18,924	-	18,924	49,553
	<u>507,598</u>	<u>-</u>	<u>507,598</u>	<u>472,303</u>
Market value at 31 December 2020	<u>507,598</u>	<u>-</u>	<u>507,598</u>	<u>472,303</u>
Historical cost at 31 December 2019	<u>477,114</u>	<u>-</u>	<u>477,114</u>	<u>460,743</u>
The above investments are held as follows:			£	£
Listed on UK Stock Exchange			507,598	472,303

The investment portfolio

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

12 Debtors	2020	2019
	£	£
Trade debtors	8,535	855
Other debtors	-	60
Rent deposit	-	7,063
Prepayments	12,322	22,470
Accrued income	21,000	22,915
	<u>41,857</u>	<u>53,363</u>

13 Cash at bank and in hand	2020	2019
	£	£
Investment accounts	1,505	2,961
Cash at bank	213,743	181,224
	<u>215,248</u>	<u>184,185</u>

14 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	12,456	14,895
Other taxes and social security costs	3,180	2,384
Other creditors	387	399
Accruals	41,466	34,151
Deferred income	145,202	127,940
	<u>202,691</u>	<u>179,769</u>

Deferred income brought forward of £127,940 was released in the year and £145,202 was deferred during the year. Deferred income relates to income recognised over more than one year in accordance with the accounting policy.

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

15 Restricted funds

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

	Balance at 01/01/2019	Income	Expenses	Balance at 31/12/2019
	£	£	£	£
WG Johnston Memorial Fund	34,754		(1,000)	33,754
David Jenkins Memorial Fund	23,799			23,799
Apothecaries Fund	407	600	(689)	318
	<u>58,960</u>	<u>600</u>	<u>- 1,689</u>	<u>57,871</u>

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

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

The Apothecaries Fund represents grant income to be used to subsidise the cost of taking the Licentiate examination. Of the total Grant income received £4,200 has been deferred at the year end.

16 Unrestricted funds

	2020	2019
	£	£
Opening balance	514,381	494,542
Net surplus for the year	61,078	19,839
Closing balance	<u>575,459</u>	<u>514,381</u>

Faculty of Forensic and Legal Medicine

Notes to the financial statements for year ended 31 December 2020 - Continued

17 Analysis of net assets between funds

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

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Intangible fixed assets	28,273		28,273
Tangible fixed assets	13,897		13,897
Investments	472,303		472,303
Current assets	174,577	62,971	237,548
Creditors due within one year	(174,669)	(5,100)	(179,769)
	514,381	57,871	572,252

18 Related party transactions

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

- (i) Payments totalling £4,625 (2019 - £4,500) were made to the Trustees Dr Gorton and Dr Stark in the year, being £750 (2019: £800) and £3,875 (2019: £3,700) respectively. These payments were in respect of fees to facilitate at the GFM Course.
- (ii) Trustees' expenses reimbursed are included in note 7.