

REGISTERED CHARITY NUMBER: 214508

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
THE MEDICO-LEGAL SOCIETY**

THE MEDICO-LEGAL SOCIETY

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for the year ended 31 December 2019**

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THE MEDICO-LEGAL SOCIETY

REPORT OF THE TRUSTEES for the year ended 31 December 2019

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 registered address is:

70 Swifts Green Road
LUTON
Beds, LU2 8BW

TRUSTEES

The following Council members were appointed trustees following the adoption of updated Rules of the Society on 1 October 2019:

Sir Robert Francis QC
Dr Tania Francis
Mrs Anne Raikes
Mr Simon Readhead QC
Professor Harry Zeitlin

COUNCIL MEMBERS

The following individuals were appointed as council members for the period 1 January 2019 to 31 December 2019:

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

President:
Honorary Treasurer
Editor – Medico Legal Journal:
Honorary Medical Secretary:
Honorary Legal Secretary

Sir Robert Francis QC
Mrs Anne Raikes
Mrs Diana Brahams
Dr Gerrard Burnett
Ms Sandra Marcantonio

The following Council members retired on 1 October 2019 following the streamlining of the Council:

Mr Colin Bishop
Ms Eleanor Platt QC
Ms Elizabeth Pygott
Mr Malcolm Brahams
Ms Melissa Lee,
Dr Neville Davies

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REPORT OF THE TRUSTEES – CONTINUED
for the year ended 31 December 2019

INDEPENDENT EXAMINER

Lawrence Melinek
7 Helenslea Avenue
London
NW11 8NE

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REPORT OF THE TRUSTEES – CONTINUED for the year ended 31 December 2019

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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 achieved by holding meetings at which papers are read and discussed. 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.

RULES OF THE SOCIETY

New Rules of the Society, following a full review by the Council during 2019 and as adopted at the AGM on 13 June 2019, came into force from 1 October 2019. The main new provisions of which were:

- 1) to appoint a Board of Trustees of no more than five Ordinary Members of the Society to be responsible for:
 - (a) ensuring that the Society's activities further its objectives
 - (b) the proper stewardship of the Society's finances and assets
 - (c) the Society's compliance with the requirements of the Charities Act.
 - (d) facilitating the arrangements made by the Council of the Society for the furtherance of the Society's objects in so far as those arrangements are in accordance with the Rules of the Society
- 2) to limit the number of members appointed to the Council to nine members of the Society together with the Board of Trustees and the Honorary Officers.
- 3) to enable the Financial statements to be subjected to an audit or an independent examination.

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;

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REPORT OF THE TRUSTEES – CONTINUED for the year ended 31 December 2019

- state whether applicable 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 business.

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 to report the appointment of Lawrence Melinek as independent examiner from 2019.

The Board of Trustees are very grateful to Thorne Lancaster Parker, for their services as both auditors and accountants of the Society's Financial statements up to 2018.

REVIEW OF ACTIVITIES BY THE HONORARY LEGAL SECRETARY

In the year ending the 31st December 2019, there were 39 new membership applications, 36 full and three student memberships. The exact number of members during 2019 has been difficult to establish, however, we have introduced a new way of dealing with applications and a new approach when subscriptions remain unpaid. There are two additional honorary memberships.

The Society held 9 meetings during 2019, prior to which the Council met on each occasion. During the course of Council meetings, the Council discussed the remaining programme for 2019 and other relevant business. This included the updating of the Society's rules followed by the adoption of a new constitution at the AGM on 13 June 2019.

During 2019 the Society was again fortunate to be honoured by distinguished speakers:

10 January 2019 When things go wrong - gross negligence manslaughter in healthcare Professor Sir Norman Williams MS FRCS FMedSci FRCP FRCP (Edin) Chairman of the National Clinical Improvement Programme Emeritus Professor of Surgery Barts and the London School of Medicine and Dentistry, Queen Mary University of London.

14 February 2019 The Prosecution of Sexual Offences in 2019 including medical issues that arise in respect of consent and capacity His Honour Peter Rook QC.

14 March 2019 Global surprise: the leading cause of death and disability and young people and what we are doing about it Charles Clayton, Chief Executive and Dr James De Courcy Chair of Trustees of The Primary Trauma Care Foundation.

11 April 2019 Assisted Fertility the legal and ethical issues Catherine Drennan Head of legal Department, Human Fertilisation and Embryology Authority.

9 May 2019 Chris Hopson Chief Executive NHS providers Can the NHS as we know it reach its hundredth birthday or is it now in Palliative Care.

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REPORT OF THE TRUSTEES – CONTINUED for the year ended 31 December 2019

Annual dinner 20 May 2019 The Right Honourable Lady Justice Nicola Davies proposed a toast to medicine and Dame Clare Marks, chair of the GMC and past president of the Royal College of Surgeons proposed a toast to the law.

13 June 2019 Should assisted dying require the consent of a High Court Judge, Professor Penney Lewis School of law and ethics Kings College London

10 October 2019 ‘Minty’ Lecture Why is it so difficult for doctors to be honest Mr Henry Marsh CBE FRICS neurosurgeon

14 November 2019 When Dental Implants Go Wrong, Dr Michael Norton BDS FDS WCS (Ed)

12 December 2019 With the end in mind. Dr Kathryn Mannix, Palliative care doctor

The Annual General Meeting of the Society was held on 13 June 2019.

REVIEW OF THE FINANCIAL POSITION BY THE HONORARY TREASURER

Expenses exceeded income by £7,494 in 2019 compared with deficit of £14,641 in 2018.

The Council had been aware of a continuing trend of operating losses and has taken steps to reduce costs and encourage new members to join in order to counter this.

2019 was a good year for investments and the value as at end December showed an increase of £8,117 over that at the end of 2018. In 2018, the value fell by £7,013.

The Society is very grateful to the Clinical Disputes Forum whose trustees determined that they should pass the funds of £28,850 resulting from their winding up to the Medico-Legal Society.

As a result, total reserves as at 31 December 2019 amounted to £106,452 made up of cash at bank as adjusted for amounts due to and from the Society plus an investment portfolio. Of this, £77,602 was the retained reserves of the Society (2018 £76,456) and £28,850 provided by the Clinical Disputes Forum.

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

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REPORT OF THE TRUSTEES - CONTINUED **for the year ended 31 December 2019**

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 2020

Sir Robert Francis QC -

President

Mrs Anne Raikes -

Treasurer

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

I report to the trustees on my examination of the accounts of the Medico-Legal Society for the year ended 31 December 2019.

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

Date:

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STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2019

		2019		2018	
	Notes	£	£	£	£
INCOMING RESOURCES	1(b)				
Subscriptions			14,685		14,663
Investment income from:					
Managed Investments		3,522		4,063	
Minty bequest		<u>4,966</u>		<u>4,229</u>	
			8,488		8,292
Other income:					
Annual dinner			8,316		7,000
Charitable donations received	3		28,850		-
Total incoming resources			<u>60,340</u>		<u>29,955</u>
RESOURCES EXPENDED	1(c)				
Direct charitable expenditure:					
Expenses of meetings		12,076		15,315	
Journal production		5,122		5,168	
Annual dinner costs		8,356		6,726	
Administration expenses		<u>5,145</u>		<u>5,146</u>	
			30,698		32,355
Governance costs					
Honorarium		6,000		6,000	
Insurance		2,396		2,410	
Accountancy		-		600	
Auditors' remuneration	1(d)	(240)		1,680	
Website management		221		465	
Investment management charges		834		912	
Bank charges		-		-	
Sundry expenses		<u>83</u>		<u>174</u>	
			9,293		12,241
Total resources expended			<u>39,991</u>		<u>44,596</u>
Net incoming (2018 outgoing) resources			20,348		(14,641)
Other recognised gains and losses					
Realised gain (2018 loss) on investments			393		(493)
Unrealised gain (2018 loss) on investments			<u>9,254</u>		<u>(7,013)</u>
			9,647		(7,506)
Total net movement in funds			29,996		(22,147)
Fund balances brought forward at 1 January 2019			<u>76,456</u>		<u>98,603</u>
Fund balances carried forward at 31 December 2019			<u>106,452</u>		<u>76,456</u>

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STATEMENT OF FINANCIAL POSITION
At 31 December 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Managed Investments	2	<u>77,514</u>	<u>68,874</u>
CURRENT ASSETS			
Debtors	4	216	122
Prepayments	4	3,661	1,649
Cash at bank	5	<u>32,187</u>	<u>15,130</u>
		<u>36,063</u>	<u>16,901</u>
CREDITORS:			
Subscriptions in advance	6	5,125	3,325
Amounts falling due in one year	6	<u>2,000</u>	<u>5,994</u>
		<u>7,125</u>	<u>9,319</u>
NET CURRENT ASSETS		<u>28,938</u>	<u>7,582</u>
TOTAL NET ASSETS		<u>106,452</u>	<u>76,456</u>
FUNDS			
Income and expenditure account	7	106,452	76,456
Total Reserves		<u>106,452</u>	<u>76,456</u>

The financial statements were approved by the Board of Trustees on 2020 and were signed on its behalf by:

Mrs Anne Raikes - Treasurer

Sir Robert Francis - President

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NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

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. The credit of £240 represents the excess of the amount reserved for auditors' fees in 2018 over the final amount charged. The charity is exempt from tax on its charitable activities.

(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 2019. 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.

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NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

2. INVESTMENTS

	2019 £	2018 £
Market value at 1 January 2019	68,874	86,611
Acquisitions	11,108	-
Disposals	(12,116)	(10,231)
Revaluation	(9,648)	(7,506)
Market value at 31 December 2019	<u>77,514</u>	<u>68,874</u>
Investments at market value comprised:		
Bond funds	3,902	9,815
Real estate investments trusts	6100	-
Preference shares	7,850	6,900
UK equities	27,483	24,529
Global	7,660	6,810
Asia ex Japan	9,344	8,498
Property	9,600	6,660
Alternative Strategies	5,575	5,663
Cash	<u>77,514</u>	<u>68,874</u>
Historical cost	<u>63,517</u>	<u>64,002</u>

3. DONATIONS OF FUNDS

The Society is very grateful to the Clinical Disputes Forum whose trustees determined that they should pass the funds of £28,850 resulting from their winding up to the Medico-Legal Society.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2019

	2019	2018
	£	£
4. DEBTORS		
Other debtors	216	122
Prepayments and accrued income	3,661	1,649
	<u>3,876</u>	<u>1,771</u>
5. CASH AT BANK IN HAND		
Business account	7,187	14,037
Treasurers account	25,000	593
Treasurers account (private)	-	500
	<u>32,187</u>	<u>15,130</u>
6. CREDITORS		
Amounts due within one year	2,000	5,994
Deferred income – subscriptions in advance	5,125	3,325
	<u>7,125</u>	<u>9,319</u>
7. INCOME AND EXPENDITURE ACCOUNT		
Balance at 1 January 2019	76,456	98,603
Net incoming (2019 outgoing) resources	20,348	(14,641)
Investment gains/ (losses)	9,647	(7,506)
Balance at 31 December 2019	<u>106,452</u>	<u>76,456</u>