

REGISTERED CHARITY NUMBER: 214508

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE MEDICO-LEGAL SOCIETY**

THE MEDICO-LEGAL SOCIETY

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for the year ended 31 December 2022**

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THE MEDICO-LEGAL SOCIETY

REPORT OF THE TRUSTEES for the year ended 31 December 2022

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 in 2022:

From January to June 2022:

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

From July to December 2022:

Dr Tania Francis
Dr Sarah Galbraith
Mrs Anne Raikes
Mr Simon Readhead KC
Dr Mark Tarn

COUNCIL MEMBERS

The following individuals were Council members for the period 1 January 2022 to 31 December 2022:

Mr Charles Bennett
Dr Tania Francis
Dr Sarah Galbraith
Ms Linda Lee – Past President
Mr Bertie Leigh – Past President (January to June 2022)
Mr Tim Hogman (January to June 2022)
Dr Chris Martin (January 2022)
Dr Roy Palmer – Past President (January to June 2022)
Ms Evelyn Palmer
Dr James Pattison
Mr Simon Readhead KC
Dr Mark Tarn
Dr (Eleanor) Jane Turner
Professor Harry Zeitlin

New Council members, appointed at the June 2022 AGM:

(Dr) Edwina Casebow
Mr Michael Levenstein
Professor Rachael Mulheron KC (Hon)
Ms Katy Peters
Dr Giuseppe Spoto

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REPORT OF THE TRUSTEES – CONTINUED for the year ended 31 December 2022

OFFICERS

The following Council members have served as Officers in 2022:

President: Professor Harry Zeitlin (January to September 2022)
President: Simon Readhead KC (October to December 2022)
Editor, Medico-Legal Journal: Mrs Diana Brahams
Medical Editor, Medico-Legal Journal: Dr (Eleanor) Jane Turner
Honorary Treasurer: Mrs Anne Raikes
Honorary Medical Secretary: Dr Gerrard Burnett
Honorary Legal Secretary: Ms Evelyn Palmer

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 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 these 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 2022

- 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 that Lawrence Melinek continues as independent examiner in 2022

REVIEW OF ACTIVITIES BY THE HONORARY LEGAL SECRETARY

In the year ending the 31 December 2022, there were [xx] new members, including [xx] full members, [xx] associate members, and [xx] student members. This was slightly higher than 2021, when there were 41 new members, including 31 full members, two associate members, and eight student members.

The Society held nine meetings during 2022, prior to which the Council met on each occasion. During 2022 the Society was again fortunate to be addressed by a number of distinguished speakers.

January 2022:	Baron Neuberger of Abbotsbury GBS PC Hon FRS President of the Supreme Court from 2012 to 2017 Personal autonomy: a blessing or a curse.
February 2022:	Andrew Hoyle MBBS Barrister LLM MRCGP FRAeS Hon FFFLM Cyber warfare – does it have a legal basis? Can the UK lawfully protect healthcare from an overseas cyber attack?
March 2022:	Dr Philip Barlow H.M. Assistant Coroner for Inner South London What power the inquisition? Do coroners really make a difference?
April 2022:	Nicola Mundy, Solicitor, Senior Coroner, SE Yorkshire Deaths and the Smart (or not so Smart?) Motorways.
May 2022:	Mrs Justice Lambert The Hillsborough Inquest 2014-2016.
June 2022:	Mr Matthew Izett-Kay BMBS MD MRCOG, Consultant Gynaecologist and Subspecialist Urogynaecologist, John Radcliffe, Oxford Urogynaecology and Mesh: Who, why, and where doctors go wrong.
October 2022:	Simon Readhead K.C., M.A., B.C.L President's address: Medicine and Law – Little Territory in Common.
November 2022:	Dr Derek Tracy, Medical Director, West London NHS Trust Senior Lecturer, King's College London & University College London Malingering: are doctors exceeding the evidence?
December 2022:	Professor Marian Knight MA, MBChB, MPH, DPhil, FFPH, FRCPE Professor of Maternal and Child Population Health Excess maternal mortality BAME women

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REPORT OF THE TRUSTEES – CONTINUED for the year ended 31 December 2022

The Annual General Meeting of the Society was held on 9 June 2022. The Society has continued to develop its online presence on LinkedIn and Twitter. By 31 December 2022 the Society had 483 followers on LinkedIn and had attracted nearly 400 followers on Twitter. The Society has also developed its own YouTube channel.

REVIEW OF THE FINANCIAL POSITION BY THE HONORARY TREASURER

There was a deficit in 2022 of £462 compared with a surplus of £4,364 in 2021. The primary reason for this deficit in 2022 was the higher cost of meetings now we are reverting to in-person events. Happily, the Society was able to hold its Annual Dinner once again, after a gap of two years. The trustees are grateful to Sage for their ongoing donations towards this dinner, and for their support of the Society in its other endeavours. In 2021, we had the benefit of this donation which was put towards other costs.

Audio-visual equipment was purchased during the year to enable presentations to the Society to be seen and heard remotely in real time and subsequently, to be accessible to members on demand via the Society's YouTube channel. Thus presentations can be enjoyed by all members, wherever they may be. The trustees believe that this easy access will help to encourage new members to join the Society and so improve subscription income. The equipment has been capitalised and will be written off over the next five years.

2022 was a difficult year for investments, mainly because of the effect of growing global inflation and higher interest rates. The value of the investment in the BlackRock Charities Growth and Income Fund fell £12,152 over the year, after an increase of £7,679 in 2021. The Society continues to benefit from a regular quarterly dividend.

As a result, total reserves as at 31 December 2022 amounted to £110,004 (£122,618 at end 2021) made up of cash at bank as adjusted for amounts due to and from the Society plus the investment portfolio and the audio-visual equipment.

Details of income and expenses can be found in the Statement of Financial Activities on page 7.

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 8th June 2023

Mr Simon Readhead KC

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 2022.

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:

THE MEDICO-LEGAL SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022

		2022	2021
	Notes	£	£
	1(b)		
INCOMING RESOURCES			
Subscriptions		18,207	16,570
Investment income from:			
Managed Investments		2,723	2,529
Minty bequest		<u>2,770</u>	<u>2,918</u>
		5,493	5,447
Other income:			
Annual dinner and donation		9,032	3,404
Charitable donations received	3		
Total incoming resources		<u>32,733</u>	<u>25,421</u>
RESOURCES EXPENDED	1(c)		
Direct charitable expenditure:			
Expenses of meetings		7,427	5,343
Journal production		4,380	4,264
Annual dinner costs		8,661	-
Small IT costs		567	-
Depreciation of audio-visual equipment	1(d)	1,491	-
Administration expenses		<u>2,669</u>	<u>2,188</u>
		25,195	11,794
Governance costs			
Honorarium		7,000	7,250
Insurance		562	544
Website management		380	196
Investment management charges		-	961
Sundry		<u>58</u>	<u>312</u>
		8,001	9,263
Total resources expended		<u>33,195</u>	<u>21,057</u>
Net outgoing (2021 incoming) resources		(462)	4,364
Other recognised gains and losses			
Realised loss (2019 gain) on investments		-	
Unrealised loss on investments		<u>(12,152)</u>	<u>7,679</u>
		(12,152)	7,679
Total net movement in funds		(12,614)	12,043
Fund balances brought forward at 1 January 2021		<u>122,618</u>	<u>110,575</u>
Fund balances carried forward at 31 December 2022		<u>110,004</u>	<u>122,618</u>

THE MEDICO-LEGAL SOCIETY

STATEMENT OF FINANCIAL POSITION

At 31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	2	5,963	0
Investments	3	<u>87,866</u>	<u>100,018</u>
Total fixed assets		<u>93,829</u>	<u>100,018</u>
CURRENT ASSETS			
Debtors	4	701	578
Prepayments	4	-	600
Cash at bank	5	<u>23,916</u>	<u>30,668</u>
		<u>24,618</u>	<u>31,845</u>
CREDITORS:			
Subscriptions in advance	6	7,693	7,900
Amounts falling due in one year	6	<u>750</u>	<u>1,345</u>
		<u>8,443</u>	<u>9,245</u>
NET CURRENT ASSETS		<u>16,175</u>	<u>22,600</u>
TOTAL NET ASSETS		<u>110,004</u>	<u>122,618</u>
FUNDS			
Income and expenditure account	7	110,004	122,618
Total Reserves		<u>110,004</u>	<u>122,618</u>

The financial statements were approved by the Board of Trustees on 2023
and were signed on its behalf
by:

Mrs Anne Raikes - Treasurer

Mr Simon Readhead KC - President

THE MEDICO-LEGAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

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) Tangible fixed assets and depreciation

Audio-visual equipment was purchased in 2022 in order to make monthly lecture and Council meetings available remotely. The cost of this equipment will be written off over its expected useful life of five years on a straight-line basis.

(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.

THE MEDICO-LEGAL SOCIETY**NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 December 2022

2. TANGIBLE FIXED ASSETS

	Audio-visual equipment £	Total £
Cost or valuation		
At 1st January 2022	0	0
Additions	7,454	7,454
Disposals	0	0
At 31 December 2022	<u>7,454</u>	<u>7,454</u>
Depreciation		
At 1st January 2022	0	0
Disposals	0	0
Depreciation	1,491	1,491
At 31 December 2022	<u>1,491</u>	<u>1,491</u>
Net book value at 1st January 2022	0	0
Net book value at 31st December 2022	<u>5,963</u>	<u>5,963</u>

3. INVESTMENTS

	2022 £	2021 £
Market value at 1 January 2021	100,018	94,832
Acquisitions	-	60,000
Disposals	-	(62,494)
Revaluation	(12,152)	7,679
Market value at 31 December 2022	<u>87,866</u>	<u>100,018</u>
Investments at market value comprised:		
BlackRock Charities Growth and Income Fund	87,866	100,018
Historical cost	<u>85,000</u>	<u>85,000</u>

THE MEDICO-LEGAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

	2022 £	2021 £
4 DEBTORS		
Other debtors	701	578
Prepayments and accrued income	0	600
	<u>701</u>	<u>1,178</u>
5 CASH AT BANK IN HAND		
Business account	16,908	23,660
Treasurers account	7,008	7,008
	<u>23,916</u>	<u>30,667</u>
6 CREDITORS		
Amounts due within one year	750	595
Deferred income – subscriptions in advance	7,693	7,900
	<u>8,443</u>	<u>8,495</u>
7 INCOME AND EXPENDITURE ACCOUNT		
Balance at 1 January 2021	122,618	110,575
Net outgoing resources (2021 incoming)	(462)	4,364
Investment gains	(12,152)	7,679
Balance at 31 December 2022	<u>110,004</u>	<u>122,618</u>