

GENERAL  
MEDICAL  
COUNCIL

*Protecting patients,  
guiding doctors*

## **Annual Report and Accounts 2001**

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# Constitution and governance

The GMC was established under the Medical Act 1858. The Council's duties and powers continue to be conferred and regulated by primary and secondary legislation. Our current powers derive from the Medical Act 1983, as amended by the Medical (Professional Performance) Act 1995, the European Primary Medical Qualifications Regulations 1996 and other legislation. Among other things, current legislation reflects the comprehensive review of the Council's functions and composition by the Committee of Inquiry into the Regulation of the Medical Profession (The Merrison Committee: Cmnd.6018), which reported in 1975. The legislation sets out the powers and responsibilities of the Council, its statutory committees, the President and the Registrar. It gives the Council the following functions:

- a. Promotion of high standards of medical education and co-ordination of all stages of medical education.
- b. Registration of persons qualifying as medical practitioners in the UK, the EU, and overseas.
- c. Organisation and supervision of the registers.
- d. Provision of advice for members of the medical profession on standards of professional conduct or on medical ethics.
- e. Dealing with cases of professional misconduct and criminal offences by registered medical practitioners.
- f. Dealing with cases of seriously deficient standards of professional performance.
- g. Dealing with cases of unfitness to practise because of physical or mental illness.

The Council has 104 members. Its composition is:



- 54 Members elected by registered medical practitioners in the constituencies of England, Northern Ireland, Scotland and Wales.
- 25 Members nominated by the Queen on the advice of Her Privy Council.
- 25 Members appointed by Universities and medical Royal Colleges throughout the UK.

The Council delegates much of its work to committees. There are seven statutory committees, six of which are Fitness to Practise Committees.

## **Statutory fitness to practise committees**

- a. Assessment Referral Committee.
- b. Committee on Professional Performance.
- c. Health Committee.
- d. Interim Orders Committee.
- e. Preliminary Proceedings Committee.
- f. Professional Conduct Committee.

The Council elects annually the members of these committees from within its own membership. Each committee may also co-opt others to enable it to carry out its statutory functions. In practice, the PCC co-opts all Council members on to its Membership as well as many non-members. The Medical Act 1983 (as amended) defines the committees' functions. The Council sets the policy and the framework in which committees and panel members work. Fitness to Practise Policy Committee draws together any issues that the Council as a whole needs to address.

Each committee reports to Council on the discharge of its functions. Council has no role in reviewing individual decisions. Each committee may be subject to a Judicial Review of its decisions. In addition there are rights of appeal to the Privy Council against decisions made by the Professional Conduct Committee, the Committee on Professional Performance, the Health Committee and the Interim Orders Committee.

## **The Education Committee**

At each Council meeting the Education Committee informs the Council of its work to fulfil the statutory duties for which it is accountable to the Privy Council; and the performance of the other functions the Council has delegated to it.

## **Non-statutory committees**

Standing Orders set out each committee's accountability to Council in the following terms:

- a. The President's Advisory Committee will present a report at each full Council meeting.
- c. The Finance and Establishment Committee, Registration Committee, Standards Committee, Fitness to Practise Policy Committee and Race Equality and Diversity Committee will report to the Council at least once a year.
- d. The Audit Committee is directly accountable to Council and must submit an annual report to Council.

## **Staff**

The GMC's staff are under the direction of the Chief Executive. The Chief Executive is also the Registrar of the GMC.

There are five directorates, each of which is headed by a director: Corporate Affairs, Finance and Business Systems, Fitness to Practise, Policy and Registration.

The GMC has no financial relationship with any other organisation. However, it works closely with its partners in medical regulation and with regulators of other healthcare professions. The government is proposing to establish a Council for the Regulation of Healthcare Professionals, on which the GMC will be represented, when the NHS Reform and Health Care Professions Bill becomes law.

The GMC was registered as a charity with the Charity Commission of England and Wales on 9 November 2001. The Trustees are the 104 members of Council. Their names at the date of this report, as well as those who served during the year, are listed at the end of this report.

# Review of the year

2001 was an important year for the GMC. The Charity Commission recognised our charitable status, and defined our purpose as:

“The protection, promotion and maintenance of the health and safety of the community by ensuring proper standards in the practice of medicine.”

The Commission described our objects as:

- The registration of medical practitioners.
- The promotion of high standards of medical education and the co-ordination of all stages of medical education.
- The regulation of the professional conduct, fitness to practise and professional performance of medical practitioners.
- The provision of advice for medical practitioners on standards of professional conduct and performance and on medical ethics.

This review of the year looks at the way in which we have met our objects in each of the areas outlined above, and at the ways they will evolve as we implement our reform programme. We are determined that the GMC of the future will meet the needs of the community; and will merit and maintain the confidence of both public and profession.

## Registration

One of the major planks of our reform programme is the introduction of revalidation, which will require doctors to demonstrate that they remain up to date and fit to practise; and will ensure that the register has a new integrity.

On current plans, the legislation necessary for the introduction of revalidation will pass through Parliament by the end of 2002. Once that has happened revalidation will become a legal obligation for doctors who wish to retain their licence to practise. The first doctors will be revalidated two years after legislation is passed.

We continue to work with other organisations to ensure that practical arrangements are put in place that will help doctors working both in the NHS and in other areas to secure their revalidation. We have also joined forces with our partners to develop a communication programme that will provide clear guidance for doctors about the revalidation and appraisal process, the timeframe involved and the support that will be available to them.

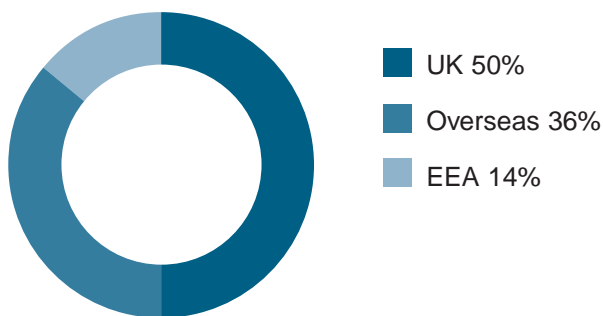
We are also continuing our piloting exercise, aimed at refining the means of implementing the model; exploring the link with doctors' appraisal; and developing peer and patient questionnaires to support the process.

Meanwhile, our registration processes have been redesigned and a new IT system developed to support them. The aim is to secure a significant improvement in service, effectiveness and efficiency, and in our capacity to go on improving. We initially experienced a number of problems with changing over from the old to the new systems, and as a result for a period failed to deliver acceptable levels of service to doctors and employers.

We have worked hard to resolve the problems; and are confident that the systems now bedded in will deliver greater opportunities for generating operational efficiencies.

We have continued to look for ways of meeting the needs of overseas qualified applicants. PLAB Part 1 tests are now held in Egypt, India, Nigeria, Pakistan and Sri Lanka; and we are exploring the feasibility of establishing a test centre in Bulgaria. Candidate numbers for the test continue to be high, 2001 showing an increase of some 50% over 2000.

### *Places of qualification for full new registrants 2001*



## Medical education

When the first edition of *Tomorrow's doctors* was published in 1993, it reflected a radically new approach to undergraduate medical education. Instead of the previous emphasis on factual curricular content, it focussed on the importance of equipping students with the necessary knowledge, skills and attributes to enable them to begin work effectively and to go on learning and adapting to changing circumstances. The recommendations were widely welcomed and proved influential in changing attitudes to medical education in the UK and abroad.

We have been working on a new edition of *Tomorrow's doctors*, which will be published in Summer 2002. The main thrust of the guidance will not change. It will, however, be brought up to date and augmented to reflect issues that have come to prominence since the first edition, such as the legal and ethical basis of medicine, multi-professional working, and the preparation of students for practice in a multi-cultural society. One significant development will be the explicit linkage of the guidance with the principles set out in *Good medical practice*, which had not been published when *Tomorrow's doctors* first appeared.

Other key developments in 2001 included the completion of the informal visits programme that began in March 1995 and which has included two visits to every medical school in the UK, aimed at monitoring schools' progress towards implementing the recommendations in *Tomorrow's doctors*. We began a seven to eight year programme of work in relation to the four new medical schools recently authorised by the government; and started to plan for the future quality assurance of basic medical education. We have also begun a review of our guidance to medical schools on student health and conduct.

At the same time, we have been exploring how we might develop our educational role, and in particular how we might work more effectively with our partners, particularly the Royal Colleges, to fulfil our statutory responsibility to co-ordinate all stages of medical education.

We have agreed to establish a series of advisory boards, under the auspices of the Education Committee, that will cover the main phases of medical education, including specialist training and continuing professional development. We look forward to working with others on the development of the future Medical Education Standards Board, which will supervise postgraduate medical education.

## **Fitness to practise**

As we reported in our annual review for 2000, we have embarked on a root and branch review of our fitness to practise procedures.

During 2001, we consulted widely on a new fitness to practise framework which simplifies and streamlines the existing conduct, performance and health procedures. The new framework allows for the greater flexibility we will need in future with a smaller Council; and will require legislation which should be in place by the end of 2002.

In the meantime, we began to implement reforms agreed to date. We have restructured our structures and systems to make a sharper division between investigation and adjudication work and thus make clearer the ways in which we meet the requirements of human rights legislation. We have also continued to deal with a very heavy case workload. We have tightened the management of cases; appointed 150 non-GMC members to serve on our fitness to practise committees; and taken on new committee accommodation to enable more panels to meet in parallel.

In Spring 2002 we opened a second national hearings centre in Manchester, with the capacity to run three concurrent conduct hearings. We will also be decentralising some of our screening work and registration processes to this office, on a pilot basis. We aim in this way both to improve our service to doctors and complainants and to reduce our overall costs.

In 2001, we received 4,504 new complaints against doctors – an increase of just under 1% on 2000. We resolved 5,348 complaints in 2001, an increase of almost 38% on 2000.

The number of cases awaiting a Professional Conduct Committee (PCC) hearing remains high and we are continuing with our programme of increased sitting days. PCC panels sat for 479 days in 2001, as opposed to 242 in 2000; and the Interim Orders Committee for 95 as against 16<sup>1</sup>.

<sup>1</sup> The IOC met for the first time in August 2000.

## Sitting days

Year	Number of sitting days				
	PPC	PCC	IOC From August 2000	Health Committee	CPP
1995	7	83	–	14	–
1996	5	77	–	21	–
1997	9	88	–	13	–
1998	7	91	–	16	1
1999	15	129	–	27	7
2000	30.5	242	16	38	25
2001	35	479	95	52	86

## Complaints received

Year	Total complaints received
1995	1,503
1997	2,687
2000	4,470
2001	4,504

## Medical ethics and standards of practice

We set the standards of professional practice by describing what is expected of doctors, in their day to day conduct and performance, by the profession and by society.

The first publication of *Good medical practice*, in 1995, marked a radical move towards the development of explicit, generic principles of practice. A new edition was published and distributed to all doctors in August 2001.

The principles of *Good medical practice* inform the guidance in the new edition of *Tomorrow's doctors*. They will provide the template against which doctors' continuing registration will be regularly revalidated in future and are the foundation of fitness to practise findings. They underpin all our work and are at the heart of our commitment to the safe care of patients.

The new edition takes into account comments and suggestions received from individuals and organisations; provides updates where necessary; and ensures that the standards and principles against which doctors will be revalidated are clear, by reorganising the guidance using the headings under which doctors are expected to be assessed during revalidation and NHS appraisal.

We have also revised the booklet *Confidentiality: Protecting and providing information* to reflect the changes in the law introduced by the Health and Social Care Act 2001, and the different legal frameworks in Scotland and Northern Ireland. We will reissue the guidance when the provisions of the Act come into force. We worked hard to ensure that the new arrangements strike an appropriate balance between patients' rights and the need for data for research and epidemiology.

Work progressed on our guidance on withholding and withdrawing life-prolonging treatment. This included a large public consultation exercise that drew more than 700 replies; and a small workshop-based conference proved particularly beneficial in engaging our partners in debate on this most fundamental of issues. A final version of the guidance is expected to be ready in Summer 2002.

We responded to the need for clearer guidance on the difficult area of medical research; and our new booklet was published and distributed to all doctors early in 2002. The issues covered include seeking consent; involving vulnerable adults and children in research; responsibilities of doctors managing research; confidentiality; and using and retaining organs and tissues. The guidance sets out the ways in which public trust can be maintained through honesty and openness, and how partnerships can be made and sustained through respect for participants.

A revised version of the guidance on undertaking intimate examinations has also been completed, prompted by some common problems seen in complaints made to us about doctors. Work on reviewing the guidance *Making and using visual and audio recordings of patients* is also in hand.

## **Infrastructure**

We have continued to develop a framework for our structure, constitution, and governance which is fit for purpose and which will enable the efficient delivery of our reform programme.

Our underlying principles are that effectiveness, inclusiveness, transparency and accountability must be evident in all aspects of the GMC's work. Key elements of the framework are that there should continue to be an overall majority of elected medical members, and that there should be a significant increase in the proportion of lay members, to make real the principle of professionally-led regulation in partnership with the public. We have proposed to government that there should be a new Council of 35 members – 19 directly elected medical members; two appointed medical members and 14 lay members. Again, on current plans, the necessary legislation will be in place by the end of 2002.

## **The international community**

We have continued to play a leading role in international exchange and debate; to provide technical assistance to countries, such as Albania, which are in the throes of setting up new regulatory systems; and to work towards the establishment of the International Association of Medical Regulatory Authorities (IAMRA). IAMRA's primary purpose will be to facilitate the exchange of information on migrating doctors: a major initiative aimed at ensuring patient safety across the globe.

## Financial performance

The annual retention fee was increased to £170 from January 2001. As a result fee income increased from £24.6 million in 2000 to £30.5 million in 2001. Total income including investment income increased from £25.6 million to £31.5 million.

The substantial increase in fitness to practise hearings is the main cause of expenditure increasing from £28.1 million to £34.6 million. As mentioned earlier, PCC hearing days almost doubled compared to the previous year. An analysis of expenditure by function and by cost type is shown in Note 4 of the Accounts.

Confirmation of the GMC's charitable status has resulted in various changes to the annual accounts in order to comply with the Charities SORP. A revised policy on capitalisation of assets has resulted in a restatement of the year 2000 figures.

This has reduced reported expenditure in year 2000 by £0.7 million but expenditure in 2001 is £0.3 million higher than it would have been using the previous policy.

The other major change is the adoption of accounting standard 24 (SSAP 24) in respect of the accounting for pension costs and liabilities. This standard requires the charge to the Statement of Financial Activities for pension costs to include part of the pension surplus, the adjustment being included as a prepayment. This adjustment amounted to almost £1.0 million.

As a charity the GMC is not liable for tax on investment income or capital gains and has been able to obtain an 80% rebate on its Business Rates liability. These benefits have been backdated for six years and the resulting credit has been shown as an exceptional item. Including the release of the deferred tax provision, the exceptional credit totals £8.0 million.

Net outgoing resources before investment losses and the exceptional credit increased from £2.5 million in 2000 to £3.2 million in 2001. Investment losses were £2.6 million compared to £0.6 million in 2000 because of the substantial falls of UK and world stockmarkets. Because of the exceptional credit the unrestricted fund rose by £2.2 million to £26.3 million.

## **Investment policy**

The Finance and Establishment Committee has appointed Henderson Global Investors to manage its investments. The investment objective is to maximise the total return whilst maintaining a prudent and balanced investment exposure to achieve performance of 1% per annum in excess of CAPS median returns over a rolling five year period. There are restrictions on investment in unquoted companies, works of art, gold, bullion or commodities, grey markets, options, futures, and derivatives. Investment in tobacco companies is not allowed. There are limits to the proportion of the fund that can be held in any single security or deposited with any one institution.

The fall in equities over the past two years has resulted in substantial reduction of the market value of the investment fund. The total loss on the investments fund was £2.6 million in the year.

## **Reserves policy**

The Finance and Establishment Committee has adopted a prudent reserves policy. Normally the reserves are budgeted at a level necessary to cover periods of the year when income is lower than expenditure, with a contingency for exceptional costs that might occur. This is estimated at 50% of anticipated annual expenditure. The FEC has determined that the normal level of reserves should be increased to allow for exceptional costs that will be incurred when new premises are required at the expiry of the lease on the Great Portland Street offices in 2004.

## **Risk policy**

The GMC policy is that major risks to its operations should be identified and actions taken to reduce the likelihood of such risks occurring. Contingency plans have been prepared to deal with and mitigate the effects of any serious occurrence. An Audit Committee has been appointed and has embarked on a complete review of the risks and the contingency plans in place.

## Trustees

The GMC Trustees at the date of this report and who held office as Trustees during 2001 are:

### Elected members

Dr Karim Admani OBE JP FRCP  
 Professor Sir George Alberti FRCP Lond  
 Mr Munther Al-Doori FRCS  
 Professor John Anderson FRCP  
*Resigned 8 November 2001*  
 Dr Rachel Angus FRCP  
 Dr James Appleyard FRCP  
 Dr Kumbakonam Bhanumathi MB BS DA  
 Dr Chitra Bharucha FRCPATH  
 Dr Elizabeth Bingham FRCGP  
 Dr Edwin Borman FRCA  
 Dr Cecilia Bottomley MB  
 Mr Stephen Brearley FRCS  
 Dame Fiona Caldicott DBE FRCPsych  
 Professor Sir Cyril Chantler MD FRCP  
 Dr John Chisholm CBE MB FRCGP  
 Dr Naginah Choudhuri MRCGP  
 Dr Jennifer Colman MA LMSSA LLM  
 Miss Caroline Doig ChM FRCS  
 Professor James Drife FRCOG  
 Dr Andrew Fergusson MRCGP  
 Dr Simon Fradd FRCS  
 Dr Alexandra Freeman BM  
 Mr Douglas Gentleman FRCS  
 Dr Brian Goss MRCGP  
 Dr Pearl Hettiaratchy OBE FRCPsych  
 Sir Barry Jackson FRCS Lond  
 Dr Brian Keighley FRCGP  
 Dr Richard Kennedy MB BCh MRCP MRCGP  
 Miss Alam Khan JP FRCOG FRCA FRCS  
 Dr Krishna Korlipara MB BS MRCGP  
 Dr Surendra Kumar MB BS MRCGP  
 Dr Malcolm Lewis LLM MRCGP  
 Sir Alexander Macara FRCP  
 Professor Arnold Maran MD FRCS  
 Dr John McCluggage FRCGP  
 Mr Olusola Oni FRCS  
 Dr Shiv Pande MBE JP MB BS MRCGP DL  
 Professor Sir Denis Pereira Gray OBE FMed Sci  
 Dr Fiona Pearsall FRCA  
 Dr Rosalind Ranson MRCGP  
 Dr Ann Rennie MB ChB  
 Professor Peter Richards FRCP  
 Professor Wendy Savage MSc FRCOG

Dr Akram Sayeed OBE FRCGP  
 Mr Robert Slack FRCS  
 Dr Andrew Stewart MRCGP  
 Professor Nigel Stott CBE FRCGP  
 Professor Hilary Thomas FRCR  
 Dr Anthony Toft CBE FRCP Edin  
 Dr Nicola Toynton MRCGP  
 Dr Michael Wilson FRCGP  
 Dr Fay Wilson MRCGP  
 Dr Jane Wood FRCP  
 Dr Ronald Zeegen OBE FRCP

### Members nominated by the Privy Council

Mr Ijaz Ashraf MBE JP  
*Appointed 1 November 2001*  
 Mrs Rani Atma  
 The Rt Hon Kevin Barron PC MP  
 Mr Colin Breed MP  
 Mrs Mary Clark-Glass CBE FRSA  
 Mr Emmanuel Devaux JP  
 Mr Roland Doven JP  
 Ms Ruth Evans MA  
 The Very Reverend Graham Forbes MA BD  
 Ms Sue Leggate  
 Dr Leatrice Macdonald PhD  
 Mrs Angela Macpherson  
 Mr Humfrey Malins CBE MP  
 Dr Arun Midha JP BSc Econ MBA PhD  
 Mr Campbell Morton DL FCA  
 Mr Robert Nicholls CBE BA DSA FHSM  
 Dr Christopher Robinson CBE PhD  
 Mr John Shaw CB  
 Professor Douglas Smyth OBE  
 Lady Winifred Tumim OBE JP MA  
 Mrs Eileen Walker MA  
 Mr Gareth Wardell MSc  
 Mr Robert Winter  
 Mr Rodney Yates FCA  
 Baroness Audrey Emerton DBE  
*End of term 31 October 2001*  
 Rabbi Julia Neuberger MA  
*Resigned 31 December 2001*

## Appointed members

Professor Sir Colin Berry DSc	The University of London and the Society of Apothecaries
Professor Robert Boyd FRCP	The University of London and the Society of Apothecaries
Professor Sir Graeme Catto MD FRCP	The University of London and the Society of Apothecaries
Professor Robert Dickson ChM FRCS DSc	The Universities of Leeds and Newcastle
Professor Neil Douglas MD FRCP	The Five Colleges of Surgeons and Physicians of England and Scotland <i>Appointed 18 October 2001</i>
Professor Michael Farthing DSc (Med) MD FRCP	The Universities of Aberdeen, Dundee, Edinburgh and Glasgow <i>Appointed 1 November 2001</i>
Professor Roger Green MB ChB	The Universities of Manchester & Liverpool
Professor David Hatch FRCA	The Royal College of Anaesthetists
Professor Peter Hutton BSc PhD	The Bodies not otherwise represented on the Council <i>Appointed 1 November 2001</i>
Sir Donald Irvine CBE FRCGP	The Royal College of General Practitioners
Dr Jeffrey Jay CBE FRCOphth	The Royal College of Ophthalmologists
Professor Norman MacKay CBE FRCP	The Five Colleges of Surgeons and Physicians of England & Scotland
Professor Sir Roddy MacSween FRCPath	Royal Colleges of Radiologists & Pathologists
Dr Sheila Mann FRCPsych	Royal College of Psychiatrists
Professor Averil Mansfield CBE FRCS	The Five Colleges of Physicians and Surgeons of England and Scotland
Professor Denis McDevitt MD FRCP	The Universities of Aberdeen, Dundee, Edinburgh and Glasgow
Lord Patel FRCOG	The Royal College of Obstetricians and Gynaecologists
Professor Peter Rubin FRCP	Universities of Birmingham, Leicester, Nottingham and Sheffield
Professor Deborah Sharp BM BCH	The Bodies not otherwise represented on the Council <i>Appointed 6 February 2001</i>
Dr David Snashall FFOM FRCP	Faculty of Occupational Health & Faculty of Public Health Medicine
Professor Robert Stout FRCP	The Queen's University of Belfast
Professor Christopher Thompson MBBS BSc Mphil	Universities of Bristol and Southampton <i>Appointed 1 November 2001</i>
Professor Stephen Tomlinson MD FRCP FMed Sci	University of Wales <i>Appointed 1 November 2001</i>
Dr Joan Trowell FRCP	The Universities of Oxford and Cambridge
Professor Frank Woods CBE FRCP	Universities of Birmingham, Leicester, Nottingham & Sheffield
Professor Kenneth Hobbs FRCS	University of London & Society of Apothecaries <i>End of term 31 October 2001</i>
Professor Ian Cameron CBE FRCP	University of Wales <i>End of term 31 October 2001</i>
Professor Colin Bird MB ChB FRCPath	University of Aberdeen, Dundee <i>End of term 31 October 2001</i>

## Advisors

### Bankers

National Westminster Bank  
Regent Street Branch  
PO Box 4RY  
Regent Street  
London  
W1A 4RY

### Solicitors

Field Fisher Waterhouse  
35 Vine Street  
London  
EC3N 2AA

### Auditors

haysmacintyre  
Southampton House  
317 High Holborn  
London  
WC1V 7NL

### Investment advisor

Henderson Investors Limited  
3 Finsbury Avenue  
London  
EC2M 2PA

### Actuary

Bacon & Woodrow  
Parkside House  
Ashley Road  
Epsom  
Surrey  
KT18 5BS

## Statement of Trustees' responsibilities

Law applicable to charities in England and Wales 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 Trust and of its financial activities during the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 Trust 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 GMC and to enable them to ensure that the financial statements comply with the requirements of the Charity Commission. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Professor Sir Graeme Catto

# Independent auditors' report to the Board of Trustees General Medical Council

We have audited the financial statements of the Charity for the year ended 31 December 2001 which comprise the statement of financial activities, the balance sheet, the cash flow statement and the related notes. These financial statements have been prepared under the historical cost convention (as modified by the revaluation of certain fixed assets) and the accounting policies set out therein.

## Respective responsibilities of Governors and auditors

The Trustees' responsibilities for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the statement of Trustees' responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and the Medical Act 1983 and report in accordance with regulations made under section 44 of the Charities Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the Trustees' report is not consistent with the financial statements, if the charity has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

We are not required to consider whether the statement in the Trustees' report concerning the major risks to which the charity is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

## Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## *Opinion*

In our opinion the financial statements give a true and fair view of the state of the charity's affairs as at 31 December 2001 and of its incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Charities Act 1993 and the Medical Act 1983.

haysmacintyre  
Chartered Accountants and Registered Auditors  
Southampton House, 317 High Holborn, London WC1V 7NL

# Statement of financial activities for the year ended 31 December 2001

		Unrestricted funds		Total	Total
	Notes	General funds £000	Designated funds £000	2001 £000	restated 2000 £000
<b>Incoming resources</b>					
<b>Activities in furtherance of GMC objectives</b>					
Fees	2	30,542	–	30,542	24,643
Sales	2	127	–	127	157
Investment income and interest	3	783	–	783	762
<b>Total incoming resources</b>		<b>31,452</b>	<b>–</b>	<b>31,452</b>	<b>25,562</b>
<b>Resources expended</b>					
<b>Costs of generating funds</b>					
Investment fund management expenses		29	–	29	27
<b>Charitable expenditure</b>					
Charitable activities		30,271	18	30,289	24,509
Management and administration		4,285	–	4,285	3,533
<b>Total resources expended</b>	4	<b>34,585</b>	<b>18</b>	<b>34,603</b>	<b>28,069</b>
<b>Net outgoing resources</b>		<b>(3,133)</b>	<b>(18)</b>	<b>(3,151)</b>	<b>(2,507)</b>
<b>Other recognised gains and losses on investments</b>					
Unrealised gain/(loss) in the year		(2,947)	–	(2,947)	(2,379)
Realised		298	–	298	1,799
Exceptional credit	7	8,025	–	8,025	–
<b>Net movement on funds</b>		<b>2,243</b>	<b>(18)</b>	<b>2,225</b>	<b>(3,087)</b>
Funds brought forward		24,038	18	24,056	26,125
Prior year adjustment	13	–	–	–	1,018
<b>Funds carried forward</b>	13	<b>26,281</b>	<b>–</b>	<b>26,281</b>	<b>24,056</b>

## Balance sheet at 31 December 2001

	Notes	2001		2000 Restated	
		£000	£000	£000	£000
<b>Fixed assets</b>					
Tangible Fixed Assets	8		2,227		2,496
Investments	9		16,544		24,292
			18,771		26,788
<b>Current assets</b>					
Debtors	10	9,216		788	
Cash and bank balances		4,500		2,668	
		13,716		3,456	
Creditors: amounts falling due within one year	11	(6,206)		(5,079)	
<b>Net current assets/(liabilities)</b>			7,510		(1,623)
<b>Total assets less current liabilities</b>			26,281		25,165
Creditors: amounts falling due after one year	11		–		(9)
Provisions for liabilities and charges	12		–		(1,100)
<b>Net assets</b>			26,281		24,056
<b>Financed by:</b>					
<b>Funds</b>					
Unrestricted	13		26,281		24,056

Signed on behalf of the Council

Prof. D McDevitt  
*Treasurer*

Dr S K Pande  
*Treasurer*

## Cash flow statement for the year ended 31 December 2001

	2001		2000 Restated	
	£000	£000	£000	£000
Net cash outflow from operating activities <i>(Note 1)</i>		(3,749)		(2,682)
Returns on investments and servicing of finance:				
Interest received	227		262	
Investment income received	556		740	
Net cash inflow from returns on investments and servicing of finance		783		1,002
Taxation paid		–		(797)
Capital expenditure	(301)		(1,368)	
Net realisation/(purchase) of investments	5,099		4,036	
Net cash inflow from investing activities		4,798		2,668
Net (decrease)/increase in cash and cash equivalents <i>(Note 2)</i>		£1,832		£191

### Notes

#### 1. Cash flow from operating activities

	2001 £000	2000 £000
Net outgoing resources	(3,151)	(2,507)
Investment income and interest	(783)	(762)
Non cash items – depreciation	570	344
Exceptional credit	8,025	–
Operating surplus/(deficit)	4,661	(2,925)
(Increase)/decrease in debtors	(8,428)	(85)
Increase in creditors	18	328
	£(3,749)	£(2,682)

#### 2. Cash and equivalents

	Cash at bank and in hand £000	Deposits with investment managers £000	Total £000
Balances at 1 January 2001	2,129	539	2,668
Net (decrease)/increase in cash and cash equivalents	2,126	(294)	1,832
Balance at 31 December 2001	4,255	245	4,500

# Notes to the accounts for the year ended 31 December 2001

## 1. Accounting policies

### *a. Accounting convention*

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in October 2000) and applicable accounting standards as modified by the inclusion of investments at market value. The principal accounting policies adopted in the preparation of the financial statements are as follows.

### *b. Income*

Income consists of fees charged for registration, annual renewal, PLAB tests, sales, and investment income. Operating income is recognised at registration, renewal, or test date, or when goods are despatched. Investment income is recognised when dividends or interest become payable and are stated gross of recoverable tax.

### *c. Expenditure*

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. All expenditure is directly incurred in respect of the relevant activity except that shared accommodation costs have been apportioned in proportion to area occupied and support costs have been allocated in proportion to estimated resources consumed.

### *d. Fixed assets and depreciation*

Expenditure on fixed assets has been capitalised whenever the cost of the asset acquired exceeds £5,000 and are recorded at cost less accumulated depreciation. In the previous year this limit was £20,000. Prior year comparative figures have been restated to reflect the change in policy. Expenditure on fixed assets not capitalised is written off in the statement of financial activities as incurred.

Tangible fixed assets financed by leasing arrangements that approximate to the loan of money (finance leases) are treated as though they had been purchased and the corresponding capital cost is shown as an obligation to the lessor. The financing cost of these leases is written off over the period of the lease.

### *e. Depreciation of tangible fixed assets*

Depreciation is provided so as to write off the cost of tangible fixed assets evenly over their estimated useful lives, or in the case of leased assets over the period of the lease if shorter. The estimated useful lives are as follows:

Furniture and office fittings	10 years
IT equipment and software	3-5 years
Other office equipment	3-6 years

### *f. Investments*

Investments are stated in the balance sheet at market value.

### ***g. Deferred taxation***

In prior years deferred tax was provided on unrealised investment gains. In 2001 the GMC has been confirmed as a charity and duly registered. Consequently, capital gains tax is no longer payable on investment gains and the deferred tax provided last year has been credited in the statement of financial activities.

### ***h. Operating leases***

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

### ***i. Pensions***

The GMC operates a non-contributory defined benefits pension scheme for permanent employees. The cost is included in the statement of financial activities as accrued based on the actuarial valuation of accrued liabilities. Details of the scheme assets and liabilities are shown in Note 16.

### ***j. Designated funds***

All funds of the GMC are unrestricted. Designated funds are amounts earmarked by the Council in respect of expenditure which is of a cyclical nature or which is in connection with large one off projects.

### ***k. Prior year adjustment***

The change in accounting policy for the capitalisation of fixed assets has necessitated a prior year adjustment to reflect the capitalisation and depreciation of assets costing more than £5,000. The net book amount of those assets at 31 December 1999 has been included as a prior year adjustment as set out in Note 13a.

## **2. Fees and sales**

	2001 £000	2000 £000
Annual retention fee	25,352	20,071
Registration fees	1,360	1,148
Provisional and limited registration fees	1,696	1,429
Miscellaneous fees	762	741
PLA Board	1,372	1,254
Publications and other income	127	157
	<hr/>	<hr/>
	30,669	24,800

## **3. Investment income and interest (net of irrecoverable tax)**

	2001 £000	2000 £000
Arising on quoted investments	565	527
Bank interest	227	262
Exchange gain/(loss)	(9)	(27)
	<hr/>	<hr/>
	783	762

#### 4. Total resources expended

	Staffing	Direct	Allocated	2001	2000
	£000	£000	£000	£000	Restated £000
Fitness to practise	4,057	13,311	3,304	20,672	14,720
Registration	2,833	2,045	1,544	6,422	6,049
PLAB	305	950	158	1,413	1,139
Standards	195	200	161	556	570
Education	263	93	154	510	560
Revalidation	301	245	181	727	895
Support and accommodation	1,796	4,367	(6,163)	–	–
Management	1,598	2,026	661	4,285	3,533
Projects		18	–	18	603
	11,348	23,255	–	34,603	28,069

Accommodation costs have been apportioned on the basis of floor area occupied. Support costs include IT, finance, office facilities and personnel and have been allocated according to estimated resources consumed on a basis consistent with the previous year. An analysis of total cost by type is set out below.

	2001	2000
	£000	Restated £000
Staffing costs	11,348	9,116
Office costs	4,076	4,661
Committee costs	6,363	4,062
Legal costs	7,819	5,414
Accommodation costs	3,467	3,501
Financial, actuarial and professional costs	1,530	1,315
	34,603	28,069

	2001	2000
	£000	Restated £000
Total resources expended include:		
Depreciation of owned assets	541	315
Depreciation of assets held under finance leases	29	29
Operating lease costs:		
Equipment	–	–
Leasehold property	2,130	1,446
Audit fees	26	26
Other fees paid to auditors	14	8

## 5. Employees

	2001 £000	2000 £000
The total employment costs of all employees were:		
Wages and salaries	8,972	7,007
Social security costs	614	534
Superannuation scheme costs	779	992
Redundancy and related costs	242	–
Other staffing costs	741	583
	<hr/> 11,348	<hr/> 9,116

	2001	2000
The average number of employees in the year by category was:		
Fitness to practise	109	78
Registration and PLAB	78	82
Standards, education and revalidation	23	23
Management and administration	56	44
	<hr/> 266	<hr/> 227

### Employees remuneration

The number of staff whose taxable emoluments fell into higher salary bands was:

£50,000 but under £60,000	10	3
£70,000 but under £80,000	1	4
£80,000 but under £90,000	1	1
£90,000 but under £100,000	1	1
£110,000 but under £120,000	–	1
£120,000 but under £130,000	1	–

## 6. Taxation charge

	2001 £000	2000 £000
Tax suffered on investment income	-	214
Capital gains tax	-	762
Under/(over) provision in previous year	-	(114)
	<hr/> -	<hr/> 862
Deferred tax charge/(credit)	(1,100)	(1,050)
	<hr/> (1,100)	<hr/> (188)

Irrecoverable tax has been deducted from the investment income. Since confirmation of the GMC's charitable status UK tax is not payable on investment income or capital gains. A claim for repayment of tax paid in past years has been made and is shown as an exceptional credit.

## 7. Exceptional credit

Following receipt of the Charity Commission confirmation that the GMC is a charity, there are certain tax advantages available to charities which the GMC has claimed. Deferred tax was provided on unrealised investment gains in previous years. The amounts in respect of prior years have been treated as exceptional and are:

	2001 £000	2000 £000
Tax reclaim in respect of past years:		
tax on investment income	1,041	—
capital gains tax	4,506	—
Business rates in respect of past years	1,378	—
Release of deferred tax provision	1,100	—
	<hr/> 8,025	<hr/> —

## 8. Fixed assets

	Fixtures, furniture & equipment £000	IT equipment & software £000	Total £000
<b>Cost</b>			
Restated balance at 31 December 2000	1,014	2,315	3,329
Additions 2001	111	190	301
Balance at 31 December 2001	<hr/> 1,125	<hr/> 2,505	<hr/> 3,630
<b>Depreciation</b>			
Restated balance at 31 December 2000	333	500	833
Depreciation charge for the year	184	386	570
Balance at 31 December 2001	<hr/> 517	<hr/> 886	<hr/> 1,403
Net book amount at 31 December 2001	<hr/> 608	<hr/> 1,619	<hr/> 2,227
Net book amount at 31 December 2000 (restated)	<hr/> 681	<hr/> 1,815	<hr/> 2,496

As a result of the change in accounting policy for capital expenditure the brought forward cost figure at 31 December 2000 includes £2,950k and the depreciation includes £833k in respect of assets previously written off as purchased.

Depreciation has been calculated from the approximate date of purchase or from the date the asset was brought into use (if later) at rates between 5% and 33 1/3% in order to write off the assets over their useful lives. Cumulative depreciation to 31 December 2000 has been applied and shown separately in the table above.

The net book value of fixed assets comprises:

	31 Dec 2001 £000	31 Dec 2000 Restated £000
Assets held under finance leases:		
Cost	172	172
Accumulated depreciation	158	129
	<u>14</u>	<u>43</u>
Owned assets	2,213	2,453
	<u>2,227</u>	<u>2,496</u>

## 9. Investments

	2001 £000	2000 £000
Valuation at beginning of the period	24,292	29,336
Acquisitions during period	10,147	19,048
Disposals during period	(15,246)	(23,110)
Realised gains	298	2,447
Unrealised gains/(losses)	(2,947)	(3,429)
Valuation at end of the period	<u>16,544</u>	<u>24,292</u>

The valuation at the end of the period consisted of:

	31 December 2001 £000      £000		31 December 2000 £000      £000	
Quoted investments:				
UK – fixed interest	1,334		2,023	
– equity	<u>10,060</u>		<u>14,878</u>	
		11,394		16,901
Non UK – fixed interest	1,327		2,660	
– equity	<u>3,823</u>		<u>4,731</u>	
		<u>5,150</u>		<u>7,391</u>
		16,544		24,292
Investment portfolio cash and settlement balances:				
Sterling	212		532	
Other currencies	<u>33</u>		<u>7</u>	
		<u>245</u>		<u>539</u>
Total held in investment fund		<u>16,789</u>		<u>24,831</u>

The quoted investments had an original cost of £15,593k (2000: £20,393k).

## 10. Debtors

	2001 £000	2000 £000
<b>Amounts falling due within one year</b>		
Prepayments and accrued income	964	618
Other debtors	152	170
Deposits	130	–
Reclaimed tax	5,332	–
Rates rebate	1,647	–
	<hr/> 8,225	<hr/> 788
<b>Amounts falling due after one year</b>		
Prepaid pension costs	991	–
	<hr/> 9,216	<hr/> 788

Pension contributions have been made at rates agreed with the actuaries. As the charge to the statement of financial activities is reduced by spreading the pension surplus over the average future working lives of scheme members, the excess payment made in the year has been treated as a prepayment. This will be amortised over the years that pension contributions are reduced (see Note 16).

## 11. Creditors

	2001 £000	2000 £000
<b>Amounts falling due within one year</b>		
Trade creditors	2,686	2,055
Corporation tax suffered on realised gains	–	599
Other creditors including tax and social security	711	228
Accruals and deferred income	2,800	2,163
Liabilities under finance leases	9	34
	<hr/> 6,206	<hr/> 5,079
<b>Amounts falling due after one year</b>		
Liabilities under finance leases	–	9

## 12. Provisions for liabilities and charges

	2001 £000	2000 £000
Deferred tax provision brought forward	1,100	2,150
Movement in the year	(1,100)	(1,050)
Deferred tax provision carried forward	<hr/> –	<hr/> 1,100

As the GMC has now been registered as a charity it is not liable for corporation tax on capital gains. The deferred tax provision is therefore not required and has been released as an exceptional item.

### 13. Reconciliation of movement on general and designated funds

#### *a. Restatement of prior year figures*

	2001 £000	2000 £000
Opening balance previously reported	21,982	26,125
Restatement of fixed assets	2,117	1,091
Restatement of finance leases	(43)	(73)
Restated opening balances	24,056	27,143

In order to comply with the Charities SORP a revised policy for the capitalisation of fixed assets has been adopted. The prior year figures have accordingly been restated.

#### *b. Movements in the year*

	2001 General £000	2001 Designated £000	2001 Total £000	2000 Total £000
Restated opening balances	23,857	199	24,056	27,143
Investment income	783	–	783	762
Other incoming resources	30,669	–	30,669	24,800
Outgoing resources	(34,585)	(18)	(34,603)	(28,069)
Transfers	181	(181)	–	–
Gains and losses on investments	(2,649)	–	(2,649)	(580)
Exceptional credits (see Note 7)	8,025	–	8,025	–
Funds carried forward	26,281	–	26,281	24,056

The designated funds were set up to provide for the Integrated Registration System (IRS) project and a project for alternative accommodation. The IRS fund was fully spent and the costs have been capitalised. The accommodation project has been deferred and it has been decided to release the remaining balance.

### 14. Future capital expenditure

Capital expenditure contracted but unspent at 31 December 2001 amounted to £NIL (2000 £4k).

### 15. Operating leases

	2001 £000	2000 £000
Committed amounts payable for the next year are:		
Leases of land and building expiring:		
Within one year	840	140
In years two to five	1,747	1,238
After more than five years	90	90
	2,677	1,468

## 16. Superannuation scheme

The GMC operates a defined benefit pension scheme in the UK. A full actuarial valuation of the scheme was carried out as at 31 December 2000 and updated to 31 December 2001 by qualified independent actuaries. The GMC has been contributing to the Scheme at the rate of 15.9% of Salaries over 2001 and will contribute at the rate of 10% of Salaries for the year from 1 January 2002 to 31 December 2002. The major assumptions used as at 31 December 2001 are:

Rate of increase in salaries	4.5%
Rate of increase in pensions in payment	2.7%
Discount rate	5.8%
Inflation assumption	2.5%

The assets in the scheme and the expected rate of return were:

	Long term rate of return expected at 31 Dec 2001	Value at 31 Dec 2001 £000
Equities	8.0%	24,100
Bonds	5.0%	1,458
Other	5.0%	327
<hr/>		
Total market value of assets		25,885
Present value of scheme liabilities		23,202
<hr/>		
Surplus in the scheme		2,683

During the year, following advice from the actuaries, a lump sum of £579k was paid into the scheme. In accordance with SSAP24 this amount is being amortised over the remaining service lives of the employees.

## 17. Trustees

The General Medical Council has 104 members who are the Trustees. The members give their time to attend Council, committees and working groups including the statutory committees that consider doctors' fitness to practise as required by the Medical Act 1983.

Medical Council members do not normally receive payments for attending Council, committees or working groups. Lay Council members, and medical Council members not in full time employment, may claim a daily attendance allowance as compensation for loss of earnings.

A small number of members receive an honorarium for undertaking specific statutory roles in their own time. In 2001 the President received an honorarium based on his full-time commitment to the GMC.

The payment of allowances, honoraria, and expenses to members is permitted by paragraph 17 of Schedule 1 to the Medical Act 1983. The amounts and limits are set by the Finance and Establishment Committee under delegated powers from the General Council.

The total cost of members' honoraria, attendance allowances, and expenses in the year was £1,967k (2000: £1,634k).

In 2001 trustees' travel, accommodation, subsistence, and locum expenses totalled £963k. The amounts in respect of honoraria, and attendance allowances are shown in the following table. The table also shows payments made to related parties in respect of locum expenses where it is necessary for a locum to be employed in order for the trustee to carry out his GMC commitments. Related parties are family members, practice partners, and employers. Trustees who did not receive honoraria or attendance allowances and where there were no related party payments do not appear in the table.

Name	Attendance allowances and honoraria £	Locum payments to related parties £	Total £	Name	Attendance allowances and honoraria £	Locum payments to related parties £	Total £
Professor J Anderson	9,525		9,525	Dr L MacDonald	36,800		36,800
Dr R Angus		12,402 <sup>(2)</sup>	12,402	Professor N MacKay	4,750		4,750
Dr W J Appleyard	1,000		1,000	Mrs A Macpherson	15,500		15,500
Mr I Ashraf MBE JP	1,245		1,245	Professor Sir Roddy MacSween	700		700
Mrs R Atma	34,144		34,144	Mr H Malins CBE MP	2,250		2,250
The Rt Hon Kevin Barron PC MP	22,000		22,000	Dr S A Mann	15,966	4,256 <sup>(2)</sup>	20,222
Dr K S Bhanumathi		23,750	23,750	Professor A G D Maran	250		250
Dr C Bharucha	29,125		29,125	Dr A Midha JP	14,934		14,934
Dr L Bingham	9,750		9,750	Mr J C Morton	5,750		5,750
Dr C Bottomley	12,250		12,250	Mr R Nicholls	20,250		20,250
Mr C Breed MP	3,055		3,055	Dr S K Pande		7,989 <sup>(3)</sup>	7,989
Professor Sir Cyril Chantler	3,250		3,250	Dr F J B Pearsall	10,644		10,644
Dr N J Choudhuri	4,750		4,750	Professor Sir Denis J Pereira Gray OBE	4,875		4,875
Mrs M Clark-Glass	38,500		38,500	Dr R Ranson	10,225	500	10,725
Dr J E R Colman	14,000		14,000	Dr J A Rennie	23,250		23,250
Mr J E Devaux JP	22,750		22,750	Professor P Richards	20,250		20,250
Miss C M Doig	12,800		12,800	Dr C J Robinson	17,394		17,394
Mr R L Doven JP	19,500		19,500	Professor W D Savage	27,590		27,590
Professor J O Drife	10,644		10,644	Mr J F Shaw CB	19,250		19,250
Dame Audrey Emerton DBE	3,000		3,000	Mr R W T Slack	1,350	352 <sup>(2)</sup>	1,702
Ms Ruth Evans	10,750		10,750	Professor D D Smyth OBE	6,250		6,250
Dr A Fergusson	20,575		20,575	Professor N C H Stott CBE	8,250		8,250
The Very Reverend Graham Forbes	10,644	4,250 <sup>(2)</sup>	14,894	Dr H Thomas	10,644		10,644
Dr S O Fradd		8,500 <sup>(3)</sup>	8,500	Dr N J Toynton	4,500	3,899 <sup>(3)</sup>	8,399
Dr A S J Freeman	4,000		4,000	Dr J M Trowell	10,644		10,644
Dr B M Goss		5,000	5,000	Lady Winifred Tumim OBE JP	8,250		8,250
Professor D J Hatch	16,250		16,250	Mr G L Wardell	28,250		28,250
Dr P D J Hettiaratchy	10,644		10,644	Mrs E Walker	11,500		11,500
Professor K E F Hobbs	20,065		20,065	Dr F Wilson	1,000	3,374 <sup>(3)</sup>	4,374
Sir Donald Irvine CBE	169,393 <sup>(1)</sup>		169,393	Dr M A Wilson	19,394		19,394
Dr J L Jay	10,644		10,644	Mr R R Winter	12,725		12,725
Sir Barry Jackson	1,375		1,375	Dr J D D Wood	7,500		7,500
Dr B D Keighley	10,644	11,990	22,634	Mr R B Yates	15,750		15,750
Dr R J Kennedy	1,375	5,322	6,697				
Dr K Korlipara	10,644	18,493 <sup>(4)</sup>	29,137				
Dr S Kumar	250	38,720 <sup>(3)</sup>	38,970				
Ms S Leggate	22,235		22,235				
Dr M Lewis	10,644	15,719 <sup>(3)</sup>	26,363				
Sir Alexander W Macara	26,550		26,550				

(1) Includes payments to private pension plan totalling £41,511.

(2) Paid to employer.

(3) 3rd party locum expenses paid via partnership practice.

(4) 3rd party locum expenses (except for three occasions) paid via partnership practice.

General Medical Council  
(Registered Charity Number 1089278)

**Principal office:**  
178 Great Portland Street  
London W1W 5JE