

**Charity Registration No. 1000598**

**SUPPORT AFTER MURDER AND MANSLAUGHTER  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**National Executive Committee**

Marie Ellis  
Avril Sanders Royle  
David Reid  
Sylvia Smithies  
Marie Wright  
Kathy Barber  
Keith Mellalieu  
R Dixon  
L Bradford  
S Sharma  
S Williams

(Appointed 1 April 2020)  
(Appointed 1 April 2020)  
(Appointed 1 April 2020)  
(Appointed 1 April 2020)

**Charity number**

1000598

**Principal address**

L & DC Tally Ho!  
Pershore Road  
Edgbaston  
Birmingham  
B5 7RN

**Independent examiner**

M T Manley & Co Limited  
696 Yardley Wood Road  
Billesley  
Birmingham  
B13 0HY

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# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

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# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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The National Executive Committee present their annual report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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 and activities**

The charity's objects are :

- \* To support its members through self-help, advice and all methods which are appropriate and available.
- \* To work with government offices and all parts of the justice system in understanding the problems experienced by people bereaved through homicide (murder and manslaughter).
- \* To work with health services offering assistance to those similarly bereaved.
- \* To organise and support research into the effects of homicide.
- \* To work with agencies in the prevention of violent crimes and homicide.

In order to meet the objectives of the charity as stated above, the staff cover the telephone support line within office hours and provide support to any member of the public, police, relatives or friends of victims who require help, and any other agencies. This can often involve our staff being on the telephone for long periods of time as we may be the first point of contact for those affected and it may be the first opportunity a person has been able to discuss their feelings since the crime. We have one telephone line into the national office with an answering machine and the messages are cleared as soon as the staff finishes with a call.

The National Executive Committee has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, especially as the global

All SAMM volunteers are members who have been bereaved themselves through homicide and who after the experience of their own tragedy generously give their time to support others. There are local SAMM volunteers across the country who offer support on the telephone or face to face as and when it is required. The national office staff offers support, advice and information to our contacts across the country. Office staff also maintain the national support line out of office hours when available. Without the help and dedication of SAMM staff and volunteers, SAMM would be unable to offer the continued support they provide to their members. Training for all volunteers is organised by Penny Dixon - Trainer, Rose Dixon - Chief Executive Officer, and Marie Ellis - Chair.

Marie Ellis has been Chair of SAMM National since 2005. She is a bereaved mother and became part of SAMM eighteen months after her son was murdered in 1992. Nearly all SAMM trustees and volunteers have also suffered as a result of murder or manslaughter. This is most significant when dealing with people who have suffered such a tragedy and makes SAMM a unique organisation. Our CEO Rose Dixon retired from her role in September 2020.

The ethos of SAMM National is to ensure those who are bereaved as a result of murder and manslaughter will receive the best possible service SAMM is able to provide. This is offered through various forms of support from our specially trained volunteers. The main object of the support is to help and guide people through a painful and challenging time and to nurture and encourage them

SAMM, as always, will put those who are bereaved as a result of murder and manslaughter at the forefront of the charity. Peer support is essential to those who are suffering in this way and SAMM has the expertise and commitment to offer care, understanding and vital support to those who are in need. SAMM continues with the Empowerment weekend's which bring people together, giving them the opportunity to socialise and to speak openly in discussion groups or in one-to-one private sessions. Many activities are on offer throughout a typical weekend including art, crafts, relaxation,

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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SAMM delivers professional training to various organisations and criminal justice agencies. All SAMM training is CPD (continuing professional development) approved. The SAMM training programme provides candidates with first-hand details of the trauma and suffering of those who have been bereaved as a tragic result of murder and manslaughter. Each course is evaluated, and the feedback is mainly positive.

SAMM support volunteers are carefully selected, are specifically trained and have themselves been bereaved through murder or manslaughter. Support is offered by either regular telephone conversation, text or video link such as zoom, whichever the member prefers. There is also a

#### **Achievements and performance**

This has been a very challenging year for SAMM as we had the pandemic to cope with. Staff continued to work from home yet still managed to provide an excellent service. Grateful thanks to all the trustees and staff who were amazing throughout this very difficult period. November 2019 saw the beginning of a two-year funding commitment from the Community Lottery, enabling us to run some exciting projects such as the memorial quilt where members were able to make a square in memory of their loved ones. Thanks to Penny Dixon for assembling the quilt and entering it into the International Festival of Quilts at the National Exhibition Centre in Birmingham. Thanks to Birmingham City University and Nottingham University for doing this research for us. We must also thank all the SAMM members who took part in this research. We are a few weeks away from having the final report published.

As in previous years we continue to see a huge increase in number of families contacting us for help and support. It is sad to appreciate the number of people needing our services increase in this way. The Empowerment Weekend's continue to be very popular with our members and are a wonderful way for us to support people. Although we couldn't organise the weekends during the

#### **Volunteers**

We have an excellent group of trained SAMM members who are available to provide telephone support to our members. These volunteers liaise with the office staff and are a big part of our support network. We also have trained volunteers who closely monitor the forum and welcome new members and support anyone who needs encouragement. We also offer CPD points to those who undertake volunteer training with us and we have increased the number of courses we offer to the volunteers. Not only does it help other bereaved families but it can help build the confidence and skills of those who participate. They can be assured that their training is up to date.

#### **Training**

We continue to provide professional training to organisations and other criminal justice agencies who come into contact with people bereaved through homicide. Training was delivered online throughout the pandemic. All our training is CPD approved.

#### **Financial review**

SAMM received core funding from the Ministry of Justice via an agreement to work in partnership with Victim Support Homicide Service. Funding from Victim Support ran for a further year under the existing agreement. In addition, SAMM has received a two-year grant from the National Lottery and has received generous donations from the membership itself, members of the public and family trusts and foundations. In return for SAMM's input to training, support was also received from various police forces, probation services, crown prosecution services and charitable trusts. SAMM extends its sincere thanks to all who have donated.

SAMM has a reserves policy, whereby the organisation aims to maintain 9 months running costs at all times. This reflects the fact that the support provided to bereaved families can continue for many years and for at least 6 months at an intensive level for new members. At the end of this financial year SAMM holds £55,514 in unrestricted reserves, which is equivalent to approximately 9.5 months (based on the predicted expenditure for the next financial year).

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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The National Executive Committee has assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Plans for the future

To further develop the services we offer to bereaved families via our telephone helpline, forum, website, volunteer training, etc. Current training programme for professionals continues to generate funding for SAMM. We are currently working on a number of projects funded by the Lottery such as helping members to produce a memorial quilt and conducting important research into the needs of our members.

We will continue to develop our partnership working with other organisations to improve the services available to our members. We will also actively seek further funding from major trusts, foundations and other criminal justice partners such as Police and Crime Commissioners. SAMM will continue to offer the best possible support to those bereaved as a result of murder or manslaughter and we are always looking at ways in which we can continue to improve the service we provide.

#### **Structure, governance and management**

Support after Murder and Manslaughter (SAMM), previously known as Parents of Murdered Children, is a charity set up to support those bereaved through murder or manslaughter. SAMM has a constitution which was amended at the 1999 Annual General Meeting and again in 2008, 2010 and 2021. In addition, SAMM has a Code of Practice, Code of Confidentiality, Equal Opportunities Policy, Complaints Procedure and National Local Group Standards.

The National Executive Committee who served during the year were:

Marie Ellis	
Avril Sanders Royle	
David Reid	
Patricia Lynch	(Retired 1 April 2020)
Sylvia Smithies	
Marie Wright	
Anita Culshaw	(Retired 1 April 2020)
Kathy Barber	
Keith Mellalieu	
R Dixon	(Appointed 1 April 2020)
L Bradford	(Appointed 1 April 2020)
S Sharma	(Appointed 1 April 2020)
S Williams	(Appointed 1 April 2020)

New trustees are appointed to the National Executive Committee at the Annual General Meeting and remain in the post for two years after which they may be eligible for re-election at the Annual General Meeting. In addition to the members elected, the committee may co-opt further members who are full members of the charity. Co-opted members should not exceed one third of the total membership of the committee at the time of co-option. After the AGM all new trustees are given a copy of the charity commission booklet Responsibilities of Charity Trustees CC3, which explains their role and responsibilities as a charity trustee. In order to protect vulnerable members all trustees are required to have a Disclosure and Barring Service check (formerly Criminal Records

The National Executive Committee should consist of Chair, Vice-Chair, Secretary, Treasurer and not more than twelve other members. Members of the National Executive Committee have no beneficial interest in the charity.

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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The National Executive Committee is our governing and decision making body. Meetings are held bi-monthly and any committee member can request an item to be included on the agenda. SAMM staff attend meetings and present written reports to the committee. SAMM staff attend meetings and present written reports to the committee. The members of staff are Rose Dixon, Chief Executive Officer and Penny Dixon Trainer. The Trustees are seeking to appoint a new National Coordinator..

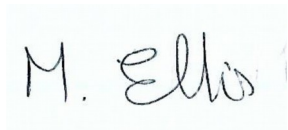
The Chair or Vice-Chair presides over the meeting with input from the committee members and the staff. The staff then takes the actions required to administer the decisions of the committee. Between meetings, the staff communicates with the Chair of the committee frequently and with

#### **How the Office Works**

The National Office is available for existing members and for new contacts that need support and information. All initial enquiries should come via The National Office and, if required, referrals are made to the most appropriate local contact. The Office is open from 9.00am.- 5.00pm Monday to Friday. SAMM office staff assist in the availability of service by covering the telephone out of office hours.

Telephone numbers 0121 472 2912 and 0845 872 3440  
E-mail [samm.national@gmail.com](mailto:samm.national@gmail.com)  
Website [www.samm.org.uk](http://www.samm.org.uk)

The trustees' report was approved by the National Executive Committee and signed on its behalf



#### **Marie Ellis**

Chair of Trustees

Dated: 26 January 2022

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE NATIONAL EXECUTIVE COMMITTEE OF SUPPORT AFTER MURDER AND MANSLAUGHTER**

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I report to the National Executive Committee on my examination of the financial statements of Support after Murder and Manslaughter (the charity) for the year ended 31 March 2021.

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

As the National Executive Committee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

*M T Manley & Co Limited*

#### **M T Manley & Co Limited**

696 Yardley Wood Road  
Billesley  
Birmingham  
B13 0HY

Dated: 26 January 2022

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestrict funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestrict funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and	3	104,936	76,761	181,697	92,787	38,380	131,167
Investments	4	1,471	-	1,471	955	-	955
<b>Total income</b>		106,407	76,761	183,168	93,742	38,380	132,122
<b>Expenditure on:</b>							
Raising funds	5	-	764	764	-	587	587
Charitable activities	6	71,544	33,059	104,603	69,948	19,386	89,334
<b>Total resources</b>		71,544	33,823	105,367	69,948	19,973	89,921
<b>Net incoming resources before transfers</b>							
		34,863	42,938	77,801	23,794	18,407	42,201
Gross transfers between funds		30,000	(30,000)	-	-	-	-
<b>Net incoming resources</b>		64,863	12,938	77,801	23,794	18,407	42,201
<b>Other recognised gains and losses</b>							
Revaluation of tangible fixed assets		1,179	-	1,179	(3,834)	-	(3,834)
<b>Net movement in funds</b>		66,042	12,938	78,980	19,960	18,407	38,367
Fund balances at 1 April		55,514	18,407	73,921	35,554	-	35,554
<b>Fund balances at 31 March 2021</b>		121,556	31,345	152,901	55,514	18,407	73,921

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

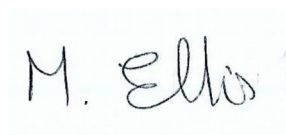
# SUPPORT AFTER MURDER AND MANSLAUGHTER

## STATEMENT OF FINANCIAL POSITION

**AS AT 31 MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	<b>10</b>		299		449
Investments	<b>11</b>		97,140		44,507
			<u>97,439</u>		<u>44,956</u>
<b>Current assets</b>					
Trade and other receivables			-		1,129
Cash at bank and in hand			64,525		31,765
			<u>64,525</u>		<u>32,894</u>
<b>Current liabilities</b>	<b>13</b>		(9,063)		(3,929)
Net current assets			<u>55,462</u>		<u>28,965</u>
<b>Total assets less current liabilities</b>			<u>152,901</u>		<u>73,921</u>
<b>Income funds</b>					
Restricted funds	<b>14</b>		31,345		18,407
<u>Unrestricted funds</u>					
General unrestricted funds			124,211		59,348
Revaluation reserve			(2,655)		(3,834)
			<u>121,556</u>		<u>55,514</u>
			<u>152,901</u>		<u>73,921</u>

The financial statements were approved by the National Executive Committee on 26 January 2022



Marie Ellis  
**Trustee**

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	17		82,743		42,720
<b>Investing activities</b>					
Purchase of property, plant and equipment			-		(599)
Purchase of other investments			(878)		(878)
Interest received			1,471		955
			<u>          </u>		<u>          </u>
<b>Net cash generated from/(used in) investing activities</b>			593		(522)
<b>Net cash used in financing</b>			<u>          </u>		<u>          </u>
			-		-
<b>Net increase in cash and cash</b>			83,336		42,198
Cash and cash equivalents at beginning of			31,765		19,614
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>64,525</u>		<u>31,765</u>

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# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Company information

Support after Murder and Manslaughter is a registered charity, registered on 18 October 1990, formally known as Parents of Murdered Children. The charity was established under a constitution which sets out the objects and powers of the charity..

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the National Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the National Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the National Executive Committee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **1 Accounting policies**

##### **1.5 Resources expended**

Resources expended are recognised in the year in which they are incurred.

Costs are allocated directly to activities wherever possible.

Staff costs are apportioned to reflect time spent on activities as follows:

Cost of generating funds 1%

Charitable activities including support costs 98%

Governance 1%

##### **1.6 Property, plant and equipment**

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of

##### **1.7 Impairment of non-current assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation

##### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### **1 Accounting policies**

##### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability

##### ***Basic financial assets***

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as

##### ***Basic financial liabilities***

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the National Executive Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	<b>Unrestrict funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	96,453	-	96,453	92,787
Grants receivable for core activities	8,483	76,761	85,244	38,380
	<u>104,936</u>	<u>76,761</u>	<u>181,697</u>	<u>131,167</u>
<b>For the year ended 31 March 2020</b>	<u>92,787</u>	<u>38,380</u>		<u>131,167</u>

Grants received from the Ministry of Justice are used to fund specific charitable activities provided by SAMM.

#### 4 Investments

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Income from listed investments	1,454	925
Interest receivable	17	30
	<u>1,471</u>	<u>955</u>

**SUPPORT AFTER MURDER AND MANSLAUGHTER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>5 Raising funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Staff costs	764	587
	<u>764</u>	<u>587</u>
<b>For the year ended 31 March 2020</b>		
Fundraising and publicity		587
		<u>587</u>
<b>6 Charitable activities</b>		
	<b>Charity</b>	<b>Charity</b>
	<b>Objectives</b>	<b>Objectives</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	9,768	12,732
Activities undertaken directly	244	10,561
	<u>10,012</u>	<u>23,293</u>
Share of support costs (see note 7)	94,591	66,041
	<u>104,603</u>	<u>89,334</u>
<b>Analysis by fund</b>		
Unrestricted funds	71,544	69,948
Restricted funds	33,059	19,386
	<u>104,603</u>	<u>89,334</u>

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	42,366	764	43,130	46,871	587	47,458
Depreciation	150	-	150	150	-	150
Office and other costs	20,303	-	20,303	15,526	-	15,526
Audit fees	-	2,160	2,160	-	2,220	2,220
other Governance	-	1,168	1,168	-	687	687
	<u>62,819</u>	<u>4,092</u>	<u>66,911</u>	<u>62,547</u>	<u>3,494</u>	<u>66,041</u>
Analysed between						
Charitable activities	<u>62,583</u>	<u>4,092</u>	<u>94,591</u>	<u>62,547</u>	<u>3,494</u>	<u>66,041</u>

Governance costs includes payments to the accountants of £2160 (2020- £2220) for independent examiner's report fees.

#### 8 National Executive Committee

None of the National Executive Committee (or any persons connected with them) received any remuneration during the year. No trustees received expenses in respect of their duties as trustees. (2020- Six were reimbursed £686). No trustees received travel expenses for their 'volunteer' duties. (2020- Nine were reimbursed £2,863). Keith Mellalieu has advised the National Executive Committee that he is also a director of GLP Legal Management Limited who provide bookkeeping and administrative services to the Charity on a commercial basis.

#### 9 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	1
	<u>4</u>	<u>3</u>
Total	<u>4</u>	<u>3</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	52,640	60,414
Other pension costs	1,022	363
	<u>53,662</u>	<u>60,777</u>

**SUPPORT AFTER MURDER AND MANSLAUGHTER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**9 Employees**

There were no employees whose annual remuneration was £60,000 or more.

**10 Property, plant and equipment**

	<b>Plant and machinery</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2020	3,324
At 31 March 2021	<u>3,324</u>
<b>Depreciation and impairment</b>	
At 1 April 2020	2,875
Depreciation charged in the year	150
At 31 March 2021	<u>3,025</u>
<b>Carrying amount</b>	
At 31 March 2021	<u><u>299</u></u>

**11 Fixed asset investments**

	<b>Unlisted</b>
	<b>investments</b>
	<b>£</b>
<b>Cost or valuation</b>	
At 1 April 2020 & 31 March 2021	44,507
<b>Carrying amount</b>	
At 31 March 2021	<u>44,507</u>
At 31 March 2020	<u>44,507</u>

**Fixed asset investments revalued**

The charity has invested in the COIF Charities Investment Fund and the COIF Charities Property Fund. These investments are revalued annually at 31 March according to the mid-market values certified by the COIF Charity Funds.

During this year COIF investment dividends amounting to £1454 were reinvested in the Property Fund, and £25,000 of Investment funds and £25,000 of Property Funds were purchased, leaving holdings of 50912.33 units in the COIF Charities Property Fund and 2267.35 units in the COIF Charities Investment Fund at 31 March, 2021.

The annual revaluation is reflected in the SOFA.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

<b>12 Financial instruments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Equity instruments measured at cost less impairment	97,140	44,507
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	6,401	2,287
<b>13 Current liabilities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,662	1,642
Other payables	751	127
Accruals and deferred income	5,650	2,160
	<u>9,063</u>	<u>3,929</u>

### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March £
Ministry of Justice	38,380	(19,973)	18,407	76,761	(33,823)	(30,000)	31,345

### 15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Property, plant and equipment	-	299	299	-	449	449
Investments	97,140	-	97,140	44,507	-	44,507
Current assets/ (liabilities)	24,416	31,046	55,462	11,007	17,958	28,965
	<u>121,556</u>	<u>31,345</u>	<u>152,901</u>	<u>55,514</u>	<u>18,407</u>	<u>73,921</u>

**SUPPORT AFTER MURDER AND MANSLAUGHTER**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**16 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).

<b>17 Cash generated from operations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Surplus for the year	77,801	42,201
Adjustments for:		
Investment income recognised in statement of financial activities	(1,471)	(955)
Depreciation and impairment of property, plant and equipment	150	150
Movements in working capital:		
Decrease in trade and other receivables	1,129	-
Increase in trade and other payables	5,134	1,324
<b>Cash generated from operations</b>	<b>82,743</b>	<b>42,720</b>

**18 Analysis of changes in net funds**

The charity had no debt during the year.