

Charity registration number 1000598

**SUPPORT AFTER MURDER AND MANSLAUGHTER**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## LEGAL AND ADMINISTRATIVE INFORMATION

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**National Executive Committee**

Marie Ellis  
Avi Royle  
David Reid  
Sylvia Smithies  
Marie Wright  
Keith Mellalieu  
R Dixon  
L Bradford  
S Williams

**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 2022**

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The National Executive Committee present their annual report and financial statements for the year ended 31 March 2022.

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. We are often the first point of contact for someone following a murder and it may also be the first opportunity a person has been able to discuss their feelings since the crime. Our specially trained staff provide support through our helplines which can take time. We have two telephone lines into the National Office so if the staff are using both lines at the same time, a new caller will get the answering machine. Messages are not stored on the answering machine beyond replaying a message and all personal information is stored in accordance with the Data Protection Act and GDPR regulations.

All SAMM volunteers are members who have been bereaved themselves through homicide. Their own experience of a traumatic bereavement often means they want to 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 continued support they provide to their members. Training for all volunteers is organised and commissioned by external and internal trainers, including Rose Dixon - Trustee, and Marie Ellis – Chair, and Joanne Early, CEO.

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. The significance of traumatically bereaved people supporting those with similar experiences makes SAMM a unique organisation as our services are designed by the bereaved for the bereaved.

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 to cope and recover.

SAMM always ensures their members remain at the forefront of the charity. Peer support is essential to people bereaved by murder and manslaughter 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 creative workshops and well-being activities.

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

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

### **FOR THE YEAR ENDED 31 MARCH 2022**

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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 firsthand details of trauma and suffering of those who have been traumatically bereaved. Each course is evaluated, and the feedback is mainly positive.

#### **Achievements and performance**

In March 2021 we became a member of the All-Party Parliamentary Group for Bereavement Support, chaired by Tobias Ellwood MP. We also joined the new working group at the Foreign, Commonwealth and Development Office, Murder and Manslaughter Team.

Our face-to-face services returned to normal and we organised our first face to face memorial service since the start of the pandemic. Attendance was a mixture of in person and online.

We increased our office staff to meet the increased demand for our services.

We raised the charity's profile by working with key partners, stakeholders, charities and the media. We featured on BBC's Crimewatch which gave national coverage and increased our visibility.

In September 2021 we were invited by an Essex charity to take part in a Knife Angel event in Chelmsford. We were there for the opening and closing ceremony where a SAMM member gave a speech and recited one of his powerful poems.

In March 2021 the Institute for Crime and Justice Policy Research at Birkbeck University of London, and the Centre for Death and Society at the University of Bath, undertook research to explore bereaved peoples' experience in inquest hearings and the wider process of coronial investigation across England and Wales. SAMM supported and took part in this vital research which is yet to be published. We would like to thank all members who took part.

We successfully completed our SAMM quilt project with 52 squares handmade by SAMM members. The concept of the project was to allow the bereaved person to connect with, name and remember their loved one whilst being supported to take small steps forward into a new way of functioning without them being there physically. Feedback was positive.

"Thinking of the 72 years that have passed and still 'not knowing'! Anger! (Healthy!!) – However, with no grave to visit (nor knowledge of exactly where), this has been and is my memorial".

In July 2021 we registered the quilt for an international exhibition called The Festival of Quilts, held at the NEC in Birmingham. Not all quilts were displayed but we were delighted to announce that ours was displayed in person and online. It was also used to advertise the exhibition for 2022.

#### **Volunteers**

SAMM support volunteers are carefully selected, are specifically trained and have themselves been bereaved through murder or manslaughter. The volunteer training is CPD certified and is regularly assessed to ensure its up to date. We recently amended this course by adding an extra week to ensure our volunteers are fully supported.

Support is offered by either regular telephone conversation, text or via video link such as zoom. There is also a secure online forum which is also carefully managed by volunteers and used by many as a means of support.

During this financial year we increased the number of volunteer courses which supported an increase in volunteers.

This February saw our first dedicated retreat weekend for volunteers. We were able to provide support, training, workshops and complementary therapies and the feedback was very positive.

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

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

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **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.

#### **Facts and figures**

2021 alone saw an increase in demand for our services. Our helpline received 700 calls for support and guidance.

275 new members joined SAMM from over 40 home counties.

We provided individual support for 270 members.

Before receiving individual support, 85% of members felt lonely and isolated. After receiving individual support only 18% felt lonely and isolated.

Before receiving individual support, 75% of people felt significantly angry about their bereavement and afterwards this reduced to 20% of people who felt significantly angry about their bereavement.

We provided 71 Pop Up Cafes throughout the year. The women's group filled 236 spaces and a further 85 spaces were filled for the men's group

#### **Financial review**

SAMM continued to receive grants from trusts, foundations and Police and Crime Commissioners. SAMM also received generous donations from the membership itself and members of the public, family trusts and foundations, in return for SAMM's input to training, from various police forces, probation services, crown prosecution services and charitable trusts. SAMM extends its sincere thanks to all who have donated.

Many of our members have taken part in monthly giving and funds for SAMM and we are very grateful for their efforts. In March 2022 SAMM was granted funding from the National Lottery Community Fund 3 to cover the next 3 years of running costs.

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 £98,897 in unrestricted reserves, which is equivalent to approximately 16 months (based on the predicted expenditure for the next financial year).

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**

Plans for the future to further develop the services we offer to bereaved families via our telephone helpline, forum, website, volunteer training, etc., our current training programme for professionals continues to generate funding for SAMM.

We will continue to develop our partnership working with other organisations to improve the services available to our members.

SAMM will continue offering 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 improve our services.

#### **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.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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The National Executive Committee who served during the year were:

Marie Ellis

Avi Royle

David Reid

Sylvia Smithies

Marie Wright

Kathy Barber

(Resigned 30 April 2021)

Keith Mellalieu

R Dixon

L Bradford

S Sharma

(Resigned 30 April 2021)

S Williams

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 Bureau check.)

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.

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. SAMP staff attend meetings and present written reports to the committee. SAMP 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 other committee members, when appropriate.

### 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. SAMP 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

Website www.samm.org.uk

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

.....  
**Marie Ellis**

Chair of Trustees

Dated: 10.12.2022



# **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 2022.

#### **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 Act; or
- 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**

696 Yardley Wood Road  
Billesley  
Birmingham  
B13 0HY

Dated: .....

## SUPPORT AFTER MURDER AND MANSLAUGHTER

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	74,720	38,381	113,101	104,936	181,697
Investments	4	3,249	-	3,249	1,471	1,471
<b>Total income</b>		<u>77,969</u>	<u>38,381</u>	<u>116,350</u>	<u>106,407</u>	<u>183,168</u>
<b>Expenditure on:</b>						
Raising funds	5	-	759	759	-	764
Charitable activities	6	103,283	31,884	135,167	71,544	104,603
<b>Total expenditure</b>		<u>103,283</u>	<u>32,643</u>	<u>135,926</u>	<u>71,544</u>	<u>105,367</u>
Gross transfers between funds		-	-	-	30,000	(30,000)
<b>Net (outgoing)/incoming resources</b>		(25,314)	5,738	(19,576)	64,863	77,801
<b>Other recognised gains and losses</b>						
Revaluation of tangible fixed assets		12,914	-	12,914	1,179	1,179
<b>Net movement in funds</b>		<u>(12,400)</u>	<u>5,738</u>	<u>(6,662)</u>	<u>66,042</u>	<u>78,980</u>
Fund balances at 1 April 2021		<u>121,556</u>	<u>31,345</u>	<u>152,901</u>	<u>55,514</u>	<u>73,921</u>
<b>Fund balances at 31 March 2022</b>		<u><u>109,156</u></u>	<u><u>37,083</u></u>	<u><u>146,239</u></u>	<u><u>31,345</u></u>	<u><u>152,901</u></u>

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

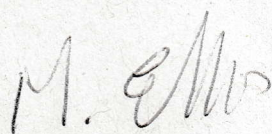
## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	10		1,406		299
Investments	11		143,299		97,140
			<u>144,705</u>		<u>97,439</u>
<b>Current assets</b>					
Cash at bank and in hand		7,339		64,525	
<b>Current liabilities</b>					
	12	(5,805)		(9,063)	
Net current assets			<u>1,534</u>		<u>55,462</u>
<b>Total assets less current liabilities</b>			<u><u>146,239</u></u>		<u><u>152,901</u></u>
<b>Income funds</b>					
Restricted funds	13		37,083		31,345
<u>Unrestricted funds</u>					
General unrestricted funds		98,897		124,211	
Revaluation reserve		10,259		(2,655)	
			<u>109,156</u>		<u>121,556</u>
			<u><u>146,239</u></u>		<u><u>152,901</u></u>

The financial statements were approved by the National Executive Committee on .....

.....  
Marie Ellis  
Trustee



## SUPPORT AFTER MURDER AND MANSLAUGHTER

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	16		(25,514)		82,743
<b>Investing activities</b>					
Purchase of property, plant and equipment		(1,676)		-	
Proceeds from revaluation of investments		12,914		1,179	
Proceeds from disposal of investments		(46,159)		(52,633)	
Investment income received		3,249		1,471	
<b>Net cash used in investing activities</b>			(31,672)		(49,983)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(57,186)		32,760
Cash and cash equivalents at beginning of year			64,525		31,765
<b>Cash and cash equivalents at end of year</b>			<u>7,339</u>		<u>64,525</u>

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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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 defined by FRS 102.

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 but which has since been withdrawn.

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 received.

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.

#### 1.5 Resources expended

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

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# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

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
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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 financial activities.

### 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 increase.

### 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.

#### **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 receivable within one year are not amortised.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

(Continued)

##### **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 liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

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

#### 1.9 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 termination benefits.

#### 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.

## SUPPORT AFTER MURDER AND MANSLAUGHTER

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	74,720	-	74,720	96,453	-	96,453
Grants receivable for core activities	-	38,381	38,381	8,483	76,761	85,244
	<u>74,720</u>	<u>38,381</u>	<u>113,101</u>	<u>104,936</u>	<u>76,761</u>	<u>181,697</u>

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

#### 4 Investments

	2022	2021
	£	£
Income from listed investments	3,245	1,454
Interest receivable	4	17
	<u>3,249</u>	<u>1,471</u>

#### 5 Raising funds

	Restricted funds	Restricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staff costs	759	764
	<u>759</u>	<u>764</u>

## SUPPORT AFTER MURDER AND MANSLAUGHTER

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

#### 6 Charitable activities

	Charity Objectives 2022 £	Charity Objectives 2021 £
Staff costs	37,209	37,448
Activities undertaken directly	2,176	244
	<u>39,385</u>	<u>37,692</u>
Share of support costs (see note 7)	95,782	66,911
	<u>135,167</u>	<u>104,603</u>
<b>Analysis by fund</b>		
Unrestricted funds	103,283	71,544
Restricted funds	31,884	33,059
	<u>135,167</u>	<u>104,603</u>

#### 7 Support costs

	Support costs £	Governance costs £	2022		Governance costs £	2021 £
	£	£	£	£	£	£
Staff costs	41,975	759	42,734	42,366	764	43,130
Depreciation	569	-	569	150	-	150
Office and other costs	41,661	-	41,661	20,303	-	20,303
Audit fees	-	2,748	2,748	-	2,160	2,160
other Governance costs	-	8,070	8,070	-	1,168	1,168
	<u>84,205</u>	<u>11,577</u>	<u>95,782</u>	<u>62,819</u>	<u>4,092</u>	<u>66,911</u>
Analysed between						
Charitable activities	<u>84,205</u>	<u>11,577</u>	<u>95,782</u>	<u>62,819</u>	<u>4,092</u>	<u>66,911</u>

Governance costs includes payments to the accountants of £2,748 (2021- £2,160) 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. (2021- Six were reimbursed £686). No trustees received travel expenses for their 'volunteer' duties. (2021- 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.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	2
	<u>4</u>	<u>4</u>
Total	<u><u>4</u></u>	<u><u>4</u></u>

#### Employment costs

	2022 £	2021 £
Wages and salaries	78,529	80,320
Other pension costs	2,173	1,022
	<u>80,702</u>	<u>81,342</u>
	<u><u>80,702</u></u>	<u><u>81,342</u></u>

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

#### 10 Property, plant and equipment

	Plant and machinery £
<b>Cost</b>	
At 1 April 2021	3,324
Additions	1,676
	<u>5,000</u>
At 31 March 2022	<u>5,000</u>
<b>Depreciation and impairment</b>	
At 1 April 2021	3,025
Depreciation charged in the year	569
	<u>3,594</u>
At 31 March 2022	<u>3,594</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>1,406</u>
At 31 March 2021	<u><u>299</u></u>

#### 11 Fixed asset investments

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	2
	<u>4</u>	<u>4</u>
Total	<u><u>4</u></u>	<u><u>4</u></u>

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At 31 March 2022	<u><u>1,406</u></u>
At 31 March 2021	<u><u>299</u></u>

#### 11 Fixed asset investments

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 11 Fixed asset investments

(Continued)

#### Cost or valuation

At 1 April 2021 & 31 March 2022

Unlisted  
investments  
£

97,140

#### Carrying amount

At 31 March 2022

97,140

At 31 March 2021

97,140

#### 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.

### 12 Current liabilities

	2022	2021
	£	£
Other taxation and social security	2,218	2,662
Other payables	732	751
Accruals and deferred income	2,855	5,650
	<u>5,805</u>	<u>9,063</u>

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 13 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:

Ministry of Justice	Movement in funds				Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
	18,407	76,761	(33,823)	(30,000)	31,345	38,381	(32,643)	37,083

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Property, plant and equipment	-	1,406	1,406	-	299	299
Investments	107,622	35,677	143,299	97,140	-	97,140
Current assets/(liabilities)	1,534	-	1,534	24,416	31,046	55,462
	<u>109,156</u>	<u>37,083</u>	<u>146,239</u>	<u>121,556</u>	<u>31,345</u>	<u>152,901</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 16 Cash generated from operations

	2022 £	2021 £
(Deficit)/surplus for the year	(19,576)	77,801
Adjustments for:		
Investment income recognised in statement of financial activities	(3,249)	(1,471)
Depreciation and impairment of property, plant and equipment	569	150
Movements in working capital:		
(Increase)/decrease in trade and other receivables	-	1,129
(Decrease)/increase in trade and other payables	(3,258)	5,134
<b>Cash (absorbed by)/generated from operations</b>	<u>(25,514)</u>	<u>82,743</u>

### 17 Analysis of changes in net funds

The charity had no debt during the year.

*M. Ehr*

Charity registration number 1000598

**SUPPORT AFTER MURDER AND MANSLAUGHTER**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## LEGAL AND ADMINISTRATIVE INFORMATION

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**National Executive Committee**

Marie Ellis  
Avi Royle  
David Reid  
Sylvia Smithies  
Marie Wright  
Keith Mellalieu  
R Dixon  
L Bradford  
S Williams

**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

## CONTENTS

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Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9 - 17

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# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2022**

---

The National Executive Committee present their annual report and financial statements for the year ended 31 March 2022.

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. We are often the first point of contact for someone following a murder and it may also be the first opportunity a person has been able to discuss their feelings since the crime. Our specially trained staff provide support through our helplines which can take time. We have two telephone lines into the National Office so if the staff are using both lines at the same time, a new caller will get the answering machine. Messages are not stored on the answering machine beyond replaying a message and all personal information is stored in accordance with the Data Protection Act and GDPR regulations.

All SAMM volunteers are members who have been bereaved themselves through homicide. Their own experience of a traumatic bereavement often means they want to 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 continued support they provide to their members. Training for all volunteers is organised and commissioned by external and internal trainers, including Rose Dixon - Trustee, and Marie Ellis – Chair, and Joanne Early, CEO.

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. The significance of traumatically bereaved people supporting those with similar experiences makes SAMM a unique organisation as our services are designed by the bereaved for the bereaved.

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 to cope and recover.

SAMM always ensures their members remain at the forefront of the charity. Peer support is essential to people bereaved by murder and manslaughter 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 creative workshops and well-being activities.

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

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

### **FOR THE YEAR ENDED 31 MARCH 2022**

---

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 firsthand details of trauma and suffering of those who have been traumatically bereaved. Each course is evaluated, and the feedback is mainly positive.

#### **Achievements and performance**

In March 2021 we became a member of the All-Party Parliamentary Group for Bereavement Support, chaired by Tobias Ellwood MP. We also joined the new working group at the Foreign, Commonwealth and Development Office, Murder and Manslaughter Team.

Our face-to-face services returned to normal and we organised our first face to face memorial service since the start of the pandemic. Attendance was a mixture of in person and online.

We increased our office staff to meet the increased demand for our services.

We raised the charity's profile by working with key partners, stakeholders, charities and the media. We featured on BBC's Crimewatch which gave national coverage and increased our visibility.

In September 2021 we were invited by an Essex charity to take part in a Knife Angel event in Chelmsford. We were there for the opening and closing ceremony where a SAMM member gave a speech and recited one of his powerful poems.

In March 2021 the Institute for Crime and Justice Policy Research at Birkbeck University of London, and the Centre for Death and Society at the University of Bath, undertook research to explore bereaved peoples' experience in inquest hearings and the wider process of coronial investigation across England and Wales. SAMM supported and took part in this vital research which is yet to be published. We would like to thank all members who took part.

We successfully completed our SAMM quilt project with 52 squares handmade by SAMM members. The concept of the project was to allow the bereaved person to connect with, name and remember their loved one whilst being supported to take small steps forward into a new way of functioning without them being there physically. Feedback was positive.

"Thinking of the 72 years that have passed and still 'not knowing'! Anger! (Healthy!!) – However, with no grave to visit (nor knowledge of exactly where), this has been and is my memorial".

In July 2021 we registered the quilt for an international exhibition called The Festival of Quilts, held at the NEC in Birmingham. Not all quilts were displayed but we were delighted to announce that ours was displayed in person and online. It was also used to advertise the exhibition for 2022.

#### **Volunteers**

SAMM support volunteers are carefully selected, are specifically trained and have themselves been bereaved through murder or manslaughter. The volunteer training is CPD certified and is regularly assessed to ensure its up to date. We recently amended this course by adding an extra week to ensure our volunteers are fully supported.

Support is offered by either regular telephone conversation, text or via video link such as zoom. There is also a secure online forum which is also carefully managed by volunteers and used by many as a means of support.

During this financial year we increased the number of volunteer courses which supported an increase in volunteers.

This February saw our first dedicated retreat weekend for volunteers. We were able to provide support, training, workshops and complementary therapies and the feedback was very positive.

# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

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

### **FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **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.

#### **Facts and figures**

2021 alone saw an increase in demand for our services. Our helpline received 700 calls for support and guidance.

275 new members joined SAMM from over 40 home counties.

We provided individual support for 270 members.

Before receiving individual support, 85% of members felt lonely and isolated. After receiving individual support only 18% felt lonely and isolated.

Before receiving individual support, 75% of people felt significantly angry about their bereavement and afterwards this reduced to 20% of people who felt significantly angry about their bereavement.

We provided 71 Pop Up Cafes throughout the year. The women's group filled 236 spaces and a further 85 spaces were filled for the men's group

#### **Financial review**

SAMM continued to receive grants from trusts, foundations and Police and Crime Commissioners. SAMM also received generous donations from the membership itself and members of the public, family trusts and foundations, in return for SAMM's input to training, from various police forces, probation services, crown prosecution services and charitable trusts. SAMM extends its sincere thanks to all who have donated.

Many of our members have taken part in monthly giving and funds for SAMM and we are very grateful for their efforts. In March 2022 SAMM was granted funding from the National Lottery Community Fund 3 to cover the next 3 years of running costs.

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 £98,897 in unrestricted reserves, which is equivalent to approximately 16 months (based on the predicted expenditure for the next financial year).

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**

Plans for the future to further develop the services we offer to bereaved families via our telephone helpline, forum, website, volunteer training, etc., our current training programme for professionals continues to generate funding for SAMM.

We will continue to develop our partnership working with other organisations to improve the services available to our members.

SAMM will continue offering 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 improve our services.

#### **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.

---

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

The National Executive Committee who served during the year were:

Marie Ellis

Avi Royle

David Reid

Sylvia Smithies

Marie Wright

Kathy Barber

(Resigned 30 April 2021)

Keith Mellalieu

R Dixon

L Bradford

S Sharma

(Resigned 30 April 2021)

S Williams

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 Bureau check.)

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.

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. SAMP staff attend meetings and present written reports to the committee. SAMP 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 other committee members, when appropriate.

### 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. SAMP 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

Website www.samm.org.uk

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

.....  
**Marie Ellis**

Chair of Trustees

Dated: 10.12.2022



# **SUPPORT AFTER MURDER AND MANSLAUGHTER**

## **INDEPENDENT EXAMINER'S REPORT**

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

---

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 2022.

#### **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 Act; or
- 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**

696 Yardley Wood Road  
Billesley  
Birmingham  
B13 0HY

Dated: .....

## SUPPORT AFTER MURDER AND MANSLAUGHTER

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	74,720	38,381	113,101	104,936	181,697
Investments	4	3,249	-	3,249	1,471	1,471
<b>Total income</b>		<u>77,969</u>	<u>38,381</u>	<u>116,350</u>	<u>106,407</u>	<u>183,168</u>
<b>Expenditure on:</b>						
Raising funds	5	-	759	759	-	764
Charitable activities	6	103,283	31,884	135,167	71,544	104,603
<b>Total expenditure</b>		<u>103,283</u>	<u>32,643</u>	<u>135,926</u>	<u>71,544</u>	<u>105,367</u>
Gross transfers between funds		-	-	-	30,000	(30,000)
<b>Net (outgoing)/incoming resources</b>		(25,314)	5,738	(19,576)	64,863	77,801
<b>Other recognised gains and losses</b>						
Revaluation of tangible fixed assets		12,914	-	12,914	1,179	1,179
<b>Net movement in funds</b>		<u>(12,400)</u>	<u>5,738</u>	<u>(6,662)</u>	<u>66,042</u>	<u>78,980</u>
Fund balances at 1 April 2021		<u>121,556</u>	<u>31,345</u>	<u>152,901</u>	<u>55,514</u>	<u>73,921</u>
<b>Fund balances at 31 March 2022</b>		<u><u>109,156</u></u>	<u><u>37,083</u></u>	<u><u>146,239</u></u>	<u><u>31,345</u></u>	<u><u>152,901</u></u>

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

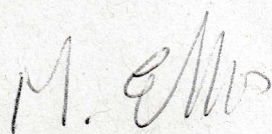
## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	10		1,406		299
Investments	11		143,299		97,140
			<u>144,705</u>		<u>97,439</u>
<b>Current assets</b>					
Cash at bank and in hand		7,339		64,525	
<b>Current liabilities</b>					
	12	(5,805)		(9,063)	
Net current assets			<u>1,534</u>		<u>55,462</u>
<b>Total assets less current liabilities</b>			<u><u>146,239</u></u>		<u><u>152,901</u></u>
<b>Income funds</b>					
Restricted funds	13		37,083		31,345
<u>Unrestricted funds</u>					
General unrestricted funds		98,897		124,211	
Revaluation reserve		10,259		(2,655)	
			<u>109,156</u>		<u>121,556</u>
			<u><u>146,239</u></u>		<u><u>152,901</u></u>

The financial statements were approved by the National Executive Committee on .....

.....  
Marie Ellis  
Trustee



## SUPPORT AFTER MURDER AND MANSLAUGHTER

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	16		(25,514)		82,743
<b>Investing activities</b>					
Purchase of property, plant and equipment		(1,676)		-	
Proceeds from revaluation of investments		12,914		1,179	
Proceeds from disposal of investments		(46,159)		(52,633)	
Investment income received		3,249		1,471	
<b>Net cash used in investing activities</b>			(31,672)		(49,983)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(57,186)		32,760
Cash and cash equivalents at beginning of year			64,525		31,765
<b>Cash and cash equivalents at end of year</b>			<u>7,339</u>		<u>64,525</u>

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 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 defined by FRS 102.

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 but which has since been withdrawn.

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 received.

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.

#### 1.5 Resources expended

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

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# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

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
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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 financial activities.

### 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 increase.

### 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.

#### **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 receivable within one year are not amortised.

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# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

(Continued)

##### **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 liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

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

#### 1.9 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 termination benefits.

#### 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.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	74,720	-	74,720	96,453	-	96,453
Grants receivable for core activities	-	38,381	38,381	8,483	76,761	85,244
	<u>74,720</u>	<u>38,381</u>	<u>113,101</u>	<u>104,936</u>	<u>76,761</u>	<u>181,697</u>

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

### 4 Investments

	2022	2021
	£	£
Income from listed investments	3,245	1,454
Interest receivable	4	17
	<u>3,249</u>	<u>1,471</u>

### 5 Raising funds

	Restricted funds	Restricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staff costs	759	764
	<u>759</u>	<u>764</u>

## SUPPORT AFTER MURDER AND MANSLAUGHTER

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

#### 6 Charitable activities

	Charity Objectives 2022 £	Charity Objectives 2021 £
Staff costs	37,209	37,448
Activities undertaken directly	2,176	244
	<u>39,385</u>	<u>37,692</u>
Share of support costs (see note 7)	95,782	66,911
	<u>135,167</u>	<u>104,603</u>
<b>Analysis by fund</b>		
Unrestricted funds	103,283	71,544
Restricted funds	31,884	33,059
	<u>135,167</u>	<u>104,603</u>

#### 7 Support costs

	Support costs £	Governance costs £	2022 Support costs		Governance costs £	2021 £
	£	£	£	£	£	£
Staff costs	41,975	759	42,734	42,366	764	43,130
Depreciation	569	-	569	150	-	150
Office and other costs	41,661	-	41,661	20,303	-	20,303
Audit fees	-	2,748	2,748	-	2,160	2,160
other Governance costs	-	8,070	8,070	-	1,168	1,168
	<u>84,205</u>	<u>11,577</u>	<u>95,782</u>	<u>62,819</u>	<u>4,092</u>	<u>66,911</u>
Analysed between						
Charitable activities	<u>84,205</u>	<u>11,577</u>	<u>95,782</u>	<u>62,819</u>	<u>4,092</u>	<u>66,911</u>

Governance costs includes payments to the accountants of £2,748 (2021- £2,160) 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. (2021- Six were reimbursed £686). No trustees received travel expenses for their 'volunteer' duties. (2021- 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.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	2
	<u>4</u>	<u>4</u>
Total	<u><u>4</u></u>	<u><u>4</u></u>

### Employment costs

	2022 £	2021 £
Wages and salaries	78,529	80,320
Other pension costs	2,173	1,022
	<u>80,702</u>	<u>81,342</u>
	<u><u>80,702</u></u>	<u><u>81,342</u></u>

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

### 10 Property, plant and equipment

	Plant and machinery £
<b>Cost</b>	
At 1 April 2021	3,324
Additions	1,676
	<u>5,000</u>
At 31 March 2022	<u>5,000</u>
<b>Depreciation and impairment</b>	
At 1 April 2021	3,025
Depreciation charged in the year	569
	<u>3,594</u>
At 31 March 2022	<u>3,594</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>1,406</u>
At 31 March 2021	<u><u>299</u></u>

### 11 Fixed asset investments

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	2
	<u>4</u>	<u>4</u>
Total	<u><u>4</u></u>	<u><u>4</u></u>

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

#### 10 Property, plant and equipment

	Plant and machinery £
<b>Cost</b>	
At 1 April 2021	3,324
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At 31 March 2022	<u>5,000</u>
<b>Depreciation and impairment</b>	
At 1 April 2021	3,025
Depreciation charged in the year	569
	<u>3,594</u>
At 31 March 2022	<u>3,594</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>1,406</u>
At 31 March 2021	<u><u>299</u></u>

#### 11 Fixed asset investments

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 11 Fixed asset investments

(Continued)

#### Cost or valuation

At 1 April 2021 & 31 March 2022

Unlisted  
investments  
£

97,140

#### Carrying amount

At 31 March 2022

97,140

At 31 March 2021

97,140

#### 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.

### 12 Current liabilities

	2022	2021
	£	£
Other taxation and social security	2,218	2,662
Other payables	732	751
Accruals and deferred income	2,855	5,650
	<u>5,805</u>	<u>9,063</u>

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 13 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:

Ministry of Justice	Movement in funds				Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£ 18,407	£ 76,761	£ (33,823)	£ (30,000)	£ 31,345	£ 38,381	£ (32,643)	£ 37,083

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Property, plant and equipment	-	1,406	1,406	-	299	299
Investments	107,622	35,677	143,299	97,140	-	97,140
Current assets/(liabilities)	1,534	-	1,534	24,416	31,046	55,462
	<u>109,156</u>	<u>37,083</u>	<u>146,239</u>	<u>121,556</u>	<u>31,345</u>	<u>152,901</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 16 Cash generated from operations

	2022 £	2021 £
(Deficit)/surplus for the year	(19,576)	77,801
Adjustments for:		
Investment income recognised in statement of financial activities	(3,249)	(1,471)
Depreciation and impairment of property, plant and equipment	569	150
Movements in working capital:		
(Increase)/decrease in trade and other receivables	-	1,129
(Decrease)/increase in trade and other payables	(3,258)	5,134
<b>Cash (absorbed by)/generated from operations</b>	<u>(25,514)</u>	<u>82,743</u>

### 17 Analysis of changes in net funds

The charity had no debt during the year.

*M. Ehr*