

Charity registration number 1000598

**SUPPORT AFTER MURDER AND MANSLAUGHTER**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# 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  
Rose Dixon  
Steve Williams  
Rob Kellas  
Lesley Rees  
Eugene Scardifield

**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 Rd  
Billesley  
Birmingham  
West Mids  
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 2023**

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The National Executive Committee present their annual report and financial statements for the year ended 31 March 2023.

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 peer-support, advice and all methods which are appropriate and available.
- \* To work with criminal justice partners 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. 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. Office staff give support, advice and information to all volunteers.

Without the help and dedication of SAMM staff and volunteers, SAMM would be unable to offer continued support they provide to the membership. Training for all is organised and commissioned by external and internal trainers, including Rose Dixon - Trustee, 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 a traumatic bereavement 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. Support is delivered by 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 retreats 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 2023*

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### **Achievements and performance**

We are members of the following groups: The All-Party Parliamentary Group for Bereavement Support: Family Liaison Affiliated Collective of Support Services FLACSS; The Foreign, Commonwealth and Development Office, Murder and Manslaughter Team.

In January 2023 we became a member of the Criminal Justice Alliance.

We raised the charity's profile by working with key partners, stakeholders and other charities such as the Witness Service at Citizens Advice Bureau and the Criminal Injuries Compensation Authority. We were invited to attend the National FLO Conference at Tally Ho in December.

We are pleased to announce that we beat last year's performance by delivering more support to the SAMM community.

Support included the following:

\* The tour of The National Monument against Violence and Aggression, otherwise known as the Knife Angel. We worked with several police forces across England and Wales to help raise awareness of the impact of knife crime and supported local communities in Wales, Liverpool and Milton Keynes.

\* We attended the Table of Love and Loss event, In Newham. London, last December to help raise awareness of violence against Women and girls and support the bereaved community affected by fatal domestic abuse.

Over 150 bereaved people attended our Annual Memorial Service last December to remember their loved ones and 154 joined us online to watch it live.

We are pleased to announce that we translated our literature into Welsh. All police forces now have Welsh leaflets, and our website will be translated shortly.

We provided 90 support groups this year an 18% increase from 2021/22! We also saw a 12% rise in attendance. The Men's group proved popular than ever as attendance rose by 26% with 137 spaces filled throughout the year. Overall, we filled 109 more spaces than the year before, taking our attendance to 345!

### **Volunteers**

Our SAMM support volunteers are carefully selected, and receive specialist training. They have themselves been bereaved through murder or manslaughter. The volunteer training is CPD (Continuing Professional Development) certified and is regularly assessed to ensure its up to date. In 2022/2023 we were able to increase our volunteer base and we also continued to provide our dedicated weekend retreat for our volunteers.

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.

Due to popular demand, we were also able to train more volunteer facilitators in January 2023 for our Pop-Up Cafe's.

Our closed Facebook group is also monitored by staff, trustees and volunteers.

### **Research**

We worked with several universities including, Nottingham, Birmingham City, Bristol and Derby with ongoing research projects. Research projects include the repetition and anniversary review of Dame Louise Casey's Review into the Needs of People Bereaved by Homicide.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Training**

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

In 2022/23 we provided professional training to organisations and other criminal justice agencies who come into contact with traumatically bereaved people. All our training is CPD approved. In 2022/23 we delivered professional training to multiple criminal justice partners including multiple police forces across the UK.

### **Financial review**

SAMM received grants from 21 different trusts, an increase from the previous financial year. In June 2022 we started our 3-year grant awarded by the National Lottery Community Fund. In January 2023 we were awarded a substantial 3-year grant from the City Bridge Trust to support people in the London area.

SAMM also received generous donations from the members, the public, family trusts and foundations. SAMM also charges a fee for professional training delivered to criminal justice partners including, police forces, the Probation Service, the Crown Prosecution Service 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.

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 £19,155 in unrestricted reserves, which is equivalent to approximately 2 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**

SAMM plans for the future include a review of how we can improve our services and look at further ways we can support traumatically bereaved people.

We will also be working towards maintaining financial sustainability which is an ongoing commitment.

### **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 and a Complaints Procedure.

The National Executive Committee who served during the year were:

Marie Ellis	
Avi Royle	
David Reid	
Sylvia Smithies	
Marie Wright	
Keith Mellalieu	(Resigned 31 March 2023)
Rose Dixon	
L Bradford	(Resigned 31 March 2023)
Steve Williams	
Rob Kellas	(Appointed 14 October 2022)
Lesley Rees	
Eugene Scardifield	(Appointed 18 June 2022)

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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New trustees are appointed to the National Executive Committee at the Annual General Meeting and remain in 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. SAMM staff attend meetings and present written reports to the committee.

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.

### Office operating procedures

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 which is open from 9.00am.- 5.00pm Monday to Friday.

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 by



**Marie Ellis**

Chair of Trustees

Dated: 18 December 2023

# 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 2023.

#### **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 Rd  
Billesley  
Birmingham  
West Mids  
B13 0HY

Dated: 18 December 2023

## SUPPORT AFTER MURDER AND MANSLAUGHTER

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

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	53,921	141,793	195,714	74,720	38,381	113,101
Investments	4	4,011	-	4,011	3,249	-	3,249
<b>Total income</b>		<b>57,932</b>	<b>141,793</b>	<b>199,725</b>	<b>77,969</b>	<b>38,381</b>	<b>116,350</b>
<b>Expenditure on:</b>							
Raising funds	5	-	783	783	-	759	759
Charitable activities	6	144,298	27,567	171,865	103,283	31,884	135,167
<b>Total expenditure</b>		<b>144,298</b>	<b>28,350</b>	<b>172,648</b>	<b>103,283</b>	<b>32,643</b>	<b>135,926</b>
<b>Net (outgoing)/incoming resources</b>		<b>(86,366)</b>	<b>113,443</b>	<b>27,077</b>	<b>(25,314)</b>	<b>5,738</b>	<b>(19,576)</b>
<b>Other recognised gains and losses</b>							
Revaluation of tangible fixed assets		(3,634)	-	(3,634)	12,914	-	12,914
<b>Net movement in funds</b>		<b>(90,000)</b>	<b>113,443</b>	<b>23,443</b>	<b>(12,400)</b>	<b>5,738</b>	<b>(6,662)</b>
Fund balances at 1 April 2022		109,156	37,083	146,239	121,556	31,345	152,901
<b>Fund balances at 31 March 2023</b>		<b>19,156</b>	<b>150,526</b>	<b>169,682</b>	<b>109,156</b>	<b>37,083</b>	<b>146,239</b>

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 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	10		837		1,406
Investments	11		102,423		143,299
			<u>103,260</u>		<u>144,705</u>
<b>Current assets</b>					
Cash at bank and in hand		76,490		7,339	
<b>Current liabilities</b>	12	(10,068)		(5,805)	
Net current assets			<u>66,422</u>		<u>1,534</u>
<b>Total assets less current liabilities</b>			<u>169,682</u>		<u>146,239</u>
<b>Income funds</b>					
Restricted funds	13		150,526		37,083
<u>Unrestricted funds</u>					
General unrestricted funds		12,530		98,897	
Revaluation reserve		<u>6,626</u>		<u>10,259</u>	
			<u>19,156</u>		<u>109,156</u>
			<u>169,682</u>		<u>146,239</u>

The financial statements were approved by the National Executive Committee on 18 December 2023



Marie Ellis  
Trustee

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	16		27,898		(25,514)
<b>Investing activities</b>					
Purchase of property, plant and equipment		-		(1,676)	
Proceeds from revaluation of investments		37,242		12,914	
Proceeds from disposal of investments		-		(46,159)	
Investment income received		4,011		3,249	
<b>Net cash generated from/(used in) investing activities</b>			41,253		(31,672)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			69,151		(57,186)
Cash and cash equivalents at beginning of year			7,339		64,525
<b>Cash and cash equivalents at end of year</b>			<u>76,490</u>		<u>7,339</u>

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# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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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.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 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
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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.

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### **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.

#### **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 2023

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	37,921	7,800	45,721	74,720	-	74,720
Grants receivable for core activities	16,000	133,993	149,993	-	38,381	38,381
	<u>53,921</u>	<u>141,793</u>	<u>195,714</u>	<u>74,720</u>	<u>38,381</u>	<u>113,101</u>

### 4 Investments

	2023	2022
	£	£
Income from listed investments	3,759	3,245
Interest receivable	252	4
	<u>4,011</u>	<u>3,249</u>

### 5 Raising funds

	Restricted funds	Restricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Staff costs	783	759
	<u>783</u>	<u>759</u>

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	Charity Objectives 2023 £	Charity Objectives 2022 £
Staff costs	38,342	37,209
Activities undertaken directly	3,419	2,176
	<u>41,761</u>	<u>39,385</u>
Share of support costs (see note 7)	120,740	95,782
Share of governance costs (see note 7)	9,364	-
	<u>171,865</u>	<u>135,167</u>
<b>Analysis by fund</b>		
Unrestricted funds	144,298	103,283
Restricted funds	27,567	31,884
	<u>171,865</u>	<u>135,167</u>

### 7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	43,044	783	43,827	41,975	759	42,734
Depreciation	569	-	569	569	-	569
Office and other costs	77,127	-	77,127	41,661	-	41,661
Audit fees	-	2,215	2,215	-	2,748	2,748
other Governance costs	-	6,366	6,366	-	8,070	8,070
	<u>120,740</u>	<u>9,364</u>	<u>130,104</u>	<u>84,205</u>	<u>11,577</u>	<u>95,782</u>
Analysed between Charitable activities	<u>120,740</u>	<u>9,364</u>	<u>130,104</u>	<u>84,205</u>	<u>11,577</u>	<u>95,782</u>

Governance costs includes payments to the accountants of £2,215 (2022- £2,748) 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. Trustees received expenses in respect of their duties as trustees of £1,240. (2022- £686). Trustees received travel expenses for their 'volunteer' duties of £1,095. (2022- £1,587). 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 2023

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	1	2
Total	<u>3</u>	<u>4</u>

Employment costs	2023 £	2022 £
Wages and salaries	81,106	78,529
Other pension costs	1,846	2,173
	<u>82,952</u>	<u>80,702</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 2022	<u>5,000</u>
At 31 March 2023	<u>5,000</u>
<b>Depreciation and impairment</b>	
At 1 April 2022	3,594
Depreciation charged in the year	569
At 31 March 2023	<u>4,163</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>837</u>
At 31 March 2022	<u>1,406</u>

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 11 Fixed asset investments

	<b>Unlisted investments</b>
	£
<b>Cost or valuation</b>	
At 1 April 2022	143,299
Valuation changes	(40,876)
	<hr/>
At 31 March 2023	102,423
	<hr/>
<b>Carrying amount</b>	
At 31 March 2023	102,423
	<hr/>
At 31 March 2022	143,299
	<hr/>

#### 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 £3,758.61 were reinvested in the Property Fund, and £169.20 of Investment funds were purchased, leaving holdings of 69,070.14 units in the COIF Charities Property Fund and 1,443.14 units in the COIF Charities Investment Fund at 31 March, 2023.

The annual revaluation is reflected in the SOFA.

### 12 Current liabilities

	<b>2023</b>	<b>2022</b>
	£	£
Other taxation and social security	1,597	2,218
Trade payables	601	-
Other payables	655	732
Accruals and deferred income	7,215	2,855
	<hr/>	<hr/>
	10,068	5,805
	<hr/>	<hr/>

# SUPPORT AFTER MURDER AND MANSLAUGHTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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:

	Movement in funds			Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
National Lottery Community Funds & Other Grants	31,345	38,381	(32,643)	37,083	141,793	(28,350)	150,526

### 14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Property, plant and equipment	-	837	837	-	1,406	1,406
Investments	(9,875)	112,298	102,423	107,622	35,677	143,299
Current assets/(liabilities)	29,031	37,391	66,422	1,534	-	1,534
	19,156	150,526	169,682	109,156	37,083	146,239

### 15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 16 Cash generated from operations

	2023	2022
	£	£
Surplus/(deficit) for the year	27,077	(19,576)
Adjustments for:		
Investment income recognised in statement of financial activities	(4,011)	(3,249)
Depreciation and impairment of property, plant and equipment	569	569
Movements in working capital:		
Increase/(decrease) in trade and other payables	4,263	(3,258)
<b>Cash generated from/(absorbed by) operations</b>	<b>27,898</b>	<b>(25,514)</b>

### 17 Analysis of changes in net funds

The charity had no debt during the year.