

Charity registration number 1000598

SUPPORT AFTER MURDER AND MANSLAUGHTER
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

SUPPORT AFTER MURDER AND MANSLAUGHTER

LEGAL AND ADMINISTRATIVE INFORMATION

National Executive Committee

Marie Ellis
Avi Royle
David Reid
Sylvia Smithies
Marie Wright
Rose Dixon
Rob Kellas
Heather Montague
Ruth Goodey

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
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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 2024

The National Executive Committee present their annual report and financial statements for the year ended 31 March 2024.

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, 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 helpline, and this is managed by using two national telephone lines. 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 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 to the membership. Training for all is organised and commissioned by external and internal trainers, including Rose Dixon - Chair, Marie Ellis – Vice Chair, and Joanne Early - CEO.

Marie Ellis has been Chair of SAMM National since 2005 and retired from the role in 2023. 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.

Rose Dixon worked for SAMM for 22 years as a trainer and CEO for over most of that time. She is currently chair after Marie Ellis retired last year. She is a bereaved mother and grandmother. Rose previously worked as a clinical nurse specialist and a communication skills tutor at the University of Liverpool before joining SAMM.

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 2024

Achievements and performance

We created our mission, vision and 5-year strategic plan.

Vision

A world offering hope and support whenever needed.

Mission

Become a household name by 2029.

Strategic Objectives

- Produce a five-year service delivery strategy by March 2024
- Produce a research strategy by April 2024
- Produce a marketing strategy by June 2024
- Produce an income-generation strategy by July 2024

In 2023 we published our report titled *Life Sentence: Understanding the Experiences and Support Needs of Those Bereaved by Murder and Manslaughter*. The survey which formed the report was a replication of Baroness Casey's (2011) research into the needs of families bereaved by homicide. We were able to compare the results from the first survey published in 2011 to see if people's experiences of the criminal justice system had changed. The report was launched in the House of Commons to a cross section of attendees from the criminal justice system.

The event was sponsored by Jonathan Edwards MP and supported by Baroness Louise Casey.

We extend our thanks to all including Dr Lauren Bradford Clarke and Dr Laura Hammond for producing the report. You can read the full report by clicking on the following link

<https://samm.org.uk/living-on-one/research/>

We remain 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, and the Criminal Justice Alliance.

We joined the working group Open Justice, organised by the London Victims Commissioner, Claire Waxman. The group is for victims who wish to raise issues relating to their experiences of the criminal justice system.

We raised the charity's profile by working with key partners, stakeholders such as the Parole Board, the National Probation Service and the Crown Prosecution Service.

We were invited to attend the National FLO Conference at Tally Ho in December.

We continue to deliver support to the SAMM community by organising and attending the following events:

- SAMM National Homicide Memorial Day in Birmingham. We were able to organise our first event in September to mark this important day for bereaved families.
- 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.
- Our annual memorial service took place at St Martin in the Fields in December and 121 bereaved people attended this event and lit a candle to remember their loved ones.
- We completed our first year of retreats in London where over 45 people attended in year 1.
- We support the launch of the Killed Women survey outside the Houses of Parliament in November.

We provided 93 support groups during this period a 47% increase from 2022/23!

SUPPORT AFTER MURDER AND MANSLAUGHTER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteers

Our SAMP 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.

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.

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

Research

We continue to work with several universities including, Nottingham, Birmingham City, Bristol and Derby with ongoing research projects. In 2023 we created our long-term research strategy which is an ongoing piece of work.

Training

SAMP delivers professional training to various organisations and criminal justice agencies. All SAMP training is CPD (Continuing Professional Development) approved. The SAMP 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.

Financial review

SAMP received grants from 22 different trusts, an increase from the previous financial year.

SAMP also received generous donations from members, the public, family trusts and foundations. SAMP 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. SAMP extends its sincere thanks to all who have donated. Many of our members have taken part in monthly giving and funds for SAMP and we are very grateful for their efforts.

SAMP 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 SAMP holds £115,181.00 in unrestricted reserves, which is equivalent to approximately 6 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

SAMP 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 work towards maintaining financial sustainability which is an ongoing commitment.

Structure, governance and management

Support after Murder and Manslaughter (SAMP), previously known as Parents of Murdered Children, is a charity set up to support those bereaved through murder or manslaughter. SAMP has a constitution which was amended at the 1999 Annual General Meeting and again in 2008, 2010 and 2021. In addition SAMP 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

SUPPORT AFTER MURDER AND MANSLAUGHTER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Marie Wright	
Rose Dixon	
Steve Williams	(Resigned 28 February 2024)
Rob Kellas	
Lesley Rees	(Resigned 5 July 2023)
Heather Montague	(Appointed 21 October 2023)
Ruth Goodey	(Appointed 1 December 2023)

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.

Lastly I would like to thank all the trustees for giving their time freely and helping me over the last 12 months. I would also like to thank our staff Jo Early and Sarah McGrory for all their hard work and support over the same period of time. Thank you all.

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 07342 888570
E-mail	info@samm.org.uk
Website	www.samm.org.uk

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

Rose Dixon

Chair of Trustees

Dated: 26 October 2024

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 2024.

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

M T Manley & Co Limited

696 Yardley Wood Rd
Billesley
Birmingham
West Midlands
B13 0HY

Dated: 26 October 2024

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	44,560	164,040	208,600	53,921	141,793	195,714
Investments	4	4,866	-	4,866	4,011	-	4,011
Total income		<u>49,426</u>	<u>164,040</u>	<u>213,466</u>	<u>57,932</u>	<u>141,793</u>	<u>199,725</u>
Expenditure on:							
Raising funds	5	-	802	802	-	783	783
Charitable activities	6	63,640	175,380	239,020	144,298	27,567	171,865
Total expenditure		<u>63,640</u>	<u>176,182</u>	<u>239,822</u>	<u>144,298</u>	<u>28,350</u>	<u>172,648</u>
Net income/(expenditure)		<u>(14,214)</u>	<u>(12,142)</u>	<u>(26,356)</u>	<u>(86,366)</u>	<u>113,443</u>	<u>27,077</u>
Transfers between funds		111,110	(111,110)	-	-	-	-
Other recognised gains and losses:							
Revaluation of tangible fixed assets		(871)	-	(871)	(3,634)	-	(3,634)
Net movement in funds	8	<u>96,025</u>	<u>(123,252)</u>	<u>(27,227)</u>	<u>(90,000)</u>	<u>113,443</u>	<u>23,443</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>19,156</u>	<u>150,526</u>	<u>169,682</u>	<u>109,156</u>	<u>37,083</u>	<u>146,239</u>
Fund balances at 31 March 2024		<u>115,181</u>	<u>27,274</u>	<u>142,455</u>	<u>19,156</u>	<u>150,526</u>	<u>169,682</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

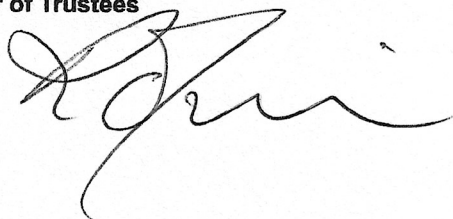
STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Property, plant and equipment	12		269		837
Investments	13		104,707		102,423
			<u>104,976</u>		<u>103,260</u>
Current assets					
Cash at bank and in hand		52,278		76,490	
Current liabilities	14	(14,799)		(10,068)	
Net current assets			<u>37,479</u>		<u>66,422</u>
Total assets less current liabilities			<u>142,455</u>		<u>169,682</u>
Net assets excluding pension liability			<u>142,455</u>		<u>169,682</u>
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Restricted income funds	15		27,274		150,526
Unrestricted funds			109,426		12,530
Revaluation reserve			5,755		6,626
			<u>142,455</u>		<u>169,682</u>
			<u><u> </u></u>		<u><u> </u></u>

The financial statements were approved by the National Executive Committee on 26 October 2024

Rose Dixon
Chair of Trustees



SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(25,922)		27,898
Investing activities					
Proceeds from revaluation of investments		(3,156)		37,242	
Investment income received		4,866		4,011	
Net cash generated from investing activities			1,710		41,253
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(24,212)		69,151
Cash and cash equivalents at beginning of year			76,490		7,339
Cash and cash equivalents at end of year			<u>52,278</u>		<u>76,490</u>

SUPPORT AFTER MURDER AND MANSLAUGHTER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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
---------------------	-------------------

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 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	39,560	16,000	55,560	37,921	7,800	45,721
Grants receivable for core activities	5,000	148,040	153,040	16,000	133,993	149,993
	<u>44,560</u>	<u>164,040</u>	<u>208,600</u>	<u>53,921</u>	<u>141,793</u>	<u>195,714</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	3,942	3,759
Interest receivable	924	252
	<u>4,866</u>	<u>4,011</u>

5 Expenditure on raising funds

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising and publicity		
Staff costs	802	783
	<u>802</u>	<u>783</u>

SUPPORT AFTER MURDER AND MANSLAUGHTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities	Heading #ac982 2024 £	Heading #ac982 2023 £
Direct costs		
Staff costs	56,250	38,342
Activities undertaken directly	253	3,419
	<u>56,503</u>	<u>41,761</u>
Share of support and governance costs (see note 7)		
Support	143,483	120,740
Governance	39,034	9,364
	<u>239,020</u>	<u>171,865</u>
Analysis by fund		
Unrestricted funds	63,640	144,298
Restricted funds	175,380	27,567
	<u>239,020</u>	<u>171,865</u>
7 Support costs allocated to activities	2024	2023
	£	£
Staff costs	49,191	43,044
Depreciation	569	569
Office and consultancy costs	95,937	77,127
Governance costs	36,819	9,364
	<u>182,516</u>	<u>130,104</u>
Analysed between:		
Charitable activities	<u>182,516</u>	<u>130,104</u>
8 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,215	2,215
Depreciation of owned property, plant and equipment	569	569
	<u>2,784</u>	<u>2,784</u>

SUPPORT AFTER MURDER AND MANSLAUGHTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 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. (2023- £686). Trustees received travel expenses for their 'volunteer' duties of £1,095. (2023- £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.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Chief executive officer	1	1
Office co-ordinator	1	1
Assistant co-ordinator	1	1
Total	<u>3</u>	<u>3</u>

Employment costs

	2024 £	2023 £
Wages and salaries	97,154	81,106
Other pension costs	9,891	1,846
	<u>107,045</u>	<u>82,952</u>

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SUPPORT AFTER MURDER AND MANSLAUGHTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Property, plant and equipment

	Plant and machinery £
Cost	
At 1 April 2023	5,000
At 31 March 2024	5,000
Depreciation and impairment	
At 1 April 2023	4,162
Depreciation charged in the year	569
At 31 March 2024	4,731
Carrying amount	
At 31 March 2024	269
At 31 March 2023	837

13 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2023	102,423
Valuation changes	2,284
At 31 March 2024	104,707
Carrying amount	
At 31 March 2024	104,707
At 31 March 2023	102,423

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 £3,941.56 were reinvested in the Property Fund, leaving holdings of 72,669.54 units in the COIF Charities Property Fund and 1,443.14 units in the COIF Charities Investment Fund at 31 March, 2024.

The annual revaluation is reflected in the SOFA.

SUPPORT AFTER MURDER AND MANSLAUGHTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Current liabilities

	2024 £	2023 £
Other taxation and social security	9,067	1,597
Trade payables	559	601
Other payables	743	655
Accruals and deferred income	4,430	7,215
	<u>14,799</u>	<u>10,068</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
National Lottery Community Funds & Other Grants	<u>150,526</u>	<u>164,040</u>	<u>(176,182)</u>	<u>(111,110)</u>	<u>27,274</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
National Lottery Community Funds & Other Grants	<u>37,083</u>	<u>141,793</u>	<u>(28,350)</u>	<u>-</u>	<u>150,526</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	<u>19,156</u>	<u>49,426</u>	<u>(63,640)</u>	<u>111,110</u>	<u>(871)</u>	<u>115,181</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
General funds	<u>109,156</u>	<u>57,932</u>	<u>(144,298)</u>	<u>-</u>	<u>(3,634)</u>	<u>19,156</u>

SUPPORT AFTER MURDER AND MANSLAUGHTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Property, plant and equipment	269	-	269
Investments	104,707	-	104,707
Current assets/(liabilities)	10,205	27,274	37,479
	<u>115,181</u>	<u>27,274</u>	<u>142,455</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Property, plant and equipment	-	837	837
Investments	(9,875)	112,298	102,423
Current assets/(liabilities)	29,031	37,391	66,422
	<u>19,156</u>	<u>150,526</u>	<u>169,682</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

19 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(26,356)	27,077
Adjustments for:		
Investment income recognised in statement of financial activities	(4,866)	(4,011)
Depreciation and impairment of property, plant and equipment	569	569
Movements in working capital:		
Increase in trade and other payables	4,731	4,263
Cash (absorbed by)/generated from operations	<u>(25,922)</u>	<u>27,898</u>

20 Analysis of changes in net funds

The charity had no material debt during the year.