

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
Support after Murder and Manslaughter

Bennewith 2018 Limited  
t/a A J Bennewith & Co  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA

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for the Year Ended 31 March 2025

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**Report of the Trustees**  
**for the Year Ended 31 March 2025**

The National Executive Committee present their annual report and financial statements for the year ended 31 March 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 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)"

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**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. 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 and Marie Ellis, Vice Chair and Joanne Early, CEO.

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 in 2023. 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.

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. She is currently Vice-Chair.

All SAMM trustees and volunteers have also experienced 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, well-being activities, and stress and trauma education.

**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.

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.

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**Research**

We continue to work with several universities including, Nottingham, Birmingham City, Derby and Warwick ongoing research projects.

**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 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**

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.

In 2024 we continued to collaborate with Warwick University who published their findings on the Home Office Homicide Index. The launch event took place in 2025 and the study remains ongoing.

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 raised the charity's profile by working with key partners and stakeholders such as the Parole Board, the National Probation Service, multiple police forces including the Police Service Northern Ireland, the Crown Prosecution Service, Survivors against terror, At a Loss, Missing People, 100 families and many more.

Our work with the Parole Board meant we were able to provide ongoing support to the pilot scheme of victim observer hearings which has now been rolled out nationally. We continue to support improvements to this scheme.

It was an honour to be invited to attend the National FLO Conference and National FLC conferences last year to discuss the vital work of SAMM and FLACSS.

We continue to deliver support to the SAMM community by organising and attending several events. Here are a few highlights:

- National Homicide Memorial Day on 25th September. This year's event took place online where we increased our reach and touched the lives of more bereaved people.
- We also attended the National Homicide Memorial Day event in Liverpool too!
- Memorial event in Croydon last March to support the prevention of violence against women and girls.
- Ronan's Law in Parliament, banning the sale of zombie knives.
- Parliamentary debate on creating a bereavement register in schools and adding bereavement education to the curriculum.

We were very sad to say goodbye to our Mindfulness Photography Workshops delivered in both Birmingham and London. This was a 2-year project funded by the Awards for All National Lottery funding. They were so popular we were asked for more workshops.

Lastly, we must also thank the National lottery community fund for their last three-year grant which has now come to an end.

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**FINANCIAL REVIEW**

**Financial review**

SAMM received grants from 20 different trusts and foundations.

SAMM also received generous donations from the members, the public and other organisations. 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 they have also raised funds for SAMM. We are very grateful for their efforts.

SAMM has a reserves policy, whereby the organisation aims to maintain 6 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 £110,724 in unrestricted reserves, which is equivalent to approximately 10 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.

**FUTURE PLANS**

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**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Organisational structure**

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.

The National Executive Committee who served during the year were:

- Rose Dixon, Chair
- Marie Ellis, Vice-Chair
- Sylvia Smithies, Secretary
- Avi Royle, Treasurer
- David Reid
- Marie Wright
- Heather Montague
- Ruth Goodey
- Helen Smith

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

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.) Non-bereaved trustees can be co-opted if they have specialist knowledge.

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 CEO attends trustee meetings.

The Chair or Vice-Chair presides over the meeting with input from the committee members and 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 of their time freely and helping and supporting me over the last 12 months. I would also like to thank our staff Jo Early, Sarah McGrory and Sandra Golding 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 who need support and information. All initial enquiries should come via The National Office which is open from 8.00am.- 4.00pm 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)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1000598

**Principal address**

Tally Ho  
Pershore Road  
Edgbaston  
Birmingham  
West Midlands  
B5 7RN

**Trustees**

R Dixon  
H Smith (appointed 1.10.24)  
M Wright  
S Smithies  
D Reid  
A Royle  
M Ellis  
H Montague  
R Goodey

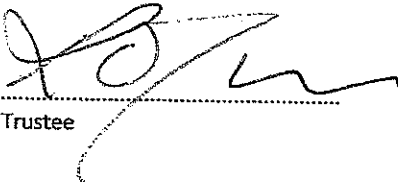
Support after Murder and Manslaughter

Report of the Trustees  
for the Year Ended 31 March 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

Independent Examiner  
Bennewith 2018 Limited  
t/a A J Bennewith & Co  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA

Approved by order of the board of trustees on 29.01.26 and signed on its behalf by:



.....  
R Dixon - Trustee

**Independent Examiner's Report to the Trustees of  
Support after Murder and Manslaughter**

**Independent examiner's report to the trustees of Support after Murder and Manslaughter**

I report to the charity trustees on my examination of the accounts of Support after Murder and Manslaughter (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA

Bennewith 2018 Limited  
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29 January 2026

Support after Murder and Manslaughter

**Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

		Unrestricted funds	Restricted funds	31.3.25 Total funds	31.3.24 Total funds as restated
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	31,112	209,592	240,704	208,598
Investment income	3	5,479	-	5,479	4,867
<b>Total</b>		<u>36,591</u>	<u>209,592</u>	<u>246,183</u>	<u>213,465</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	48,856	3,424	52,280	54,860
<b>Charitable activities</b>	5				
Charitable activities		6,038	180,099	186,137	180,037
<b>Total</b>		<u>54,894</u>	<u>183,523</u>	<u>238,417</u>	<u>234,897</u>
Net gains/(losses) on investments		418	-	418	(871)
<b>NET INCOME/(EXPENDITURE)</b>		(17,885)	26,069	8,184	(22,303)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		128,609	18,770	147,379	169,682
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>110,724</u>	<u>44,839</u>	<u>155,563</u>	<u>147,379</u>

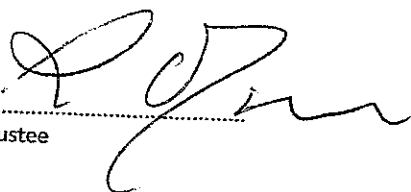
The notes form part of these financial statements

**Support after Murder and Manslaughter**

**Balance Sheet**  
**31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds as restated £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	-	-	-
Investments	12	<u>108,558</u>	-	<u>108,558</u>	<u>269</u>
		108,558	-	108,558	104,977
<b>CURRENT ASSETS</b>					
Debtors					
Cash at bank	13	<u>1,961</u>	-	<u>1,961</u>	-
		<u>8,767</u>	<u>44,839</u>	<u>53,606</u>	<u>52,277</u>
		10,728	44,839	55,567	52,277
<b>CREDITORS</b>					
Amounts falling due within one year	14	<u>(8,562)</u>	-	<u>(8,562)</u>	<u>(9,875)</u>
<b>NET CURRENT ASSETS</b>					
		<u>2,166</u>	<u>44,839</u>	<u>47,005</u>	<u>42,402</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>110,724</u>	<u>44,839</u>	<u>155,563</u>	<u>147,379</u>
<b>NET ASSETS</b>					
		<u>110,724</u>	<u>44,839</u>	<u>155,563</u>	<u>147,379</u>
<b>FUNDS</b>					
Unrestricted funds	15			110,724	128,609
Restricted funds				<u>44,839</u>	<u>18,770</u>
<b>TOTAL FUNDS</b>					
				<u>155,563</u>	<u>147,379</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28.01.26 and were signed on its behalf by:

  
Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**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.

**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 therevaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**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.

**Income**

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.

**Expenditure**

Resources expended are recognised in the year in which they are incurred. Costs are allocated directly to activities wherever possible.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

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

Cost of generating funds 5%

Charitable activities including support costs 95%

**Tangible fixed assets**

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.

**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.

**Fixed asset investments**

Fixed asset investments are initially measured at transaction price including transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the National Executive Committee.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

1. **ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included 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.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**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.

**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.

**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.

**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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**1. ACCOUNTING POLICIES - continued**

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.

**2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24 as restated
	£	£
Donations	25,113	55,558
Grants	215,591	153,040
	<u>240,704</u>	<u>208,598</u>

**3. INVESTMENT INCOME**

	31.3.25	31.3.24 as restated
	£	£
Income from listed investments	4,234	3,943
Deposit account interest	1,245	924
	<u>5,479</u>	<u>4,867</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	31.3.25	31.3.24 as restated
	£	£
Staff costs	4,280	4,010
Income generation consultant	48,000	50,850
	<u>52,280</u>	<u>54,860</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

5. CHARITABLE ACTIVITIES COSTS

	2025	2024
	£	£
<b>Direct costs</b>		
Conference and events	26,645	33,801
Empowerment weekend	13,944	12,508
Qualified art therapist	954	890
Travelling costs	8,668	16,686
Sundries	6,530	70
<b>Total direct costs</b>	<b>56,742</b>	<b>63,955</b>
<b>Support costs</b>		
Wages and Salaries	81,309	76,195
Social security	3,464	2,836
Pensions	2,068	1,969
Sundries	1,632	1,460
Subscriptions	532	1,962
Independent Examiner's fee	3,000	2,215
Accountancy	7,551	5,553
Legal and professional fees	94	-
Staff training	275	-
IT maintenance and costs	4,766	1,539
Insurance	926	1,700
Telephone and internet	8,950	6,993
Depreciation	269	569
Bank fees	638	623
Printing, postage and stationery	10,397	10,772
Advertising and marketing	299	1,017
Volunteer costs	3,101	517
Interest charge	125	162
<b>Total support costs</b>	<b>129,396</b>	<b>116,082</b>
<b>Total charitable activities expenditure</b>	<b>186,138</b>	<b>180,037</b>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**7. STAFF COSTS**

	31,3,25	31.3.24 as restated
	£	£
Wages and salaries	85,588	80,205
Social security costs	3,464	2,836
Other pension costs	2,068	1,969
	<hr/>	<hr/>
	91,120	85,010
	<hr/>	<hr/>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24 as restated
	3	3
	<hr/>	<hr/>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	35,559	173,039	208,598
Investment income	4,867	-	4,867
	<hr/>	<hr/>	<hr/>
<b>Total</b>	40,426	173,039	213,465
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds	44,196	10,664	54,860
<b>Charitable activities</b>			
Charitable activities	(5,086)	185,123	180,037
	<hr/>	<hr/>	<hr/>
<b>Total</b>	39,110	195,787	234,897
	<hr/>	<hr/>	<hr/>
Net gains/(losses) on investments	(871)	-	(871)
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	445	(22,748)	(22,303)
	(2,102)	2,102	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	(1,657)	(20,646)	(22,303)
	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	130,266	39,416	169,682

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
<b>TOTAL FUNDS CARRIED FORWARD</b>	128,609	18,770	147,379

**9. PRIOR YEAR ADJUSTMENT**

The charity started working with a new accountant for the preparation of the accounts for the year ended 31 March 2025. The new accountant recommended adjustments to past figures in response to the methodology of their predecessors.

As a result, some expenditure amounting to £50,850 that was previously classed as charitable activities in the comparative figures has now been treated as raising funds expenditure; and some donations amounting to £9,000 which were restricted but treated as unrestricted in the accounts for the period ended 31 March 2024 have now been recognised as restricted. Corrections have also been applied to employer's national insurance contributions, interest charges and taxation and social security creditor figures in the comparatives. This has resulted in a reduction in the taxation and social security creditor by £4,924, employer's national insurance contributions being reduced by £5,086 and the interest charge for the year being increased by £162 in the prior year. This also meant that the unrestricted funds balance at the year-end was understated by £4,924.

The comparative figures in the funds note have been amended since some material funds were not shown separately in the prior year accounts. Furthermore, there was restricted expenditure in prior years which had been treated as unrestricted in error, resulting in the restricted fund balances at 31 March 2023 being overstated by £111,110 and at 31 March 2024 being overstated by £8,504, and unrestricted funds in each year being understated by the same amounts.

The comparative figures in the charitable activities expenditure note have been amended to more fairly reflect the allocation of the expenditure to charitable activities.

The financial statements now reflect the funds and activities of the charity in a more true and fair manner.

**10. CHANGE IN ACCOUNTING POLICY**

The expenditure accounting policy has been amended to provide a more reliable reflection of the percentage of staff time spent on raising funds. Previously 1% of staff salaries were allocated to raising funds with 99% being allocated to charitable activities expenditure. This has been amended such that 5% of staff salaries are allocated to raising funds with 95% being allocated to charitable activities expenditure.

The impact of this is as follows:

	2025 £	2024 £
<b>Without amendment to policy</b>		
Raising funds: Salaries	856	802
Charitable activities: Salaries	84,732	79,403
<b>Change in policy</b>		
Raising funds: Salaries	3,424	3,208
Charitable activities: Salaries	(3,424)	(3,208)
<b>After amendment to policy</b>		
Raising funds: Salaries	4,280	4,010
Charitable activities: Salaries	81,308	76,195

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	5,000
<b>DEPRECIATION</b>	
At 1 April 2024	4,731
Charge for year	269
At 31 March 2025	5,000
<b>NET BOOK VALUE</b>	
At 31 March 2025	-
At 31 March 2024	269

**12. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2024	104,708
Additions	4,234
Revaluations	418
Reclassification/transfer	(802)
At 31 March 2025	108,558
<b>NET BOOK VALUE</b>	
At 31 March 2025	108,558
At 31 March 2024	104,708

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2025	108,558

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.

At the year end holdings of 76,634.92 units in the COIF Charities Property Fund and 1,443.14 units in the COIF Charities Investment Fund at 31 March 2025.

The annual revaluation is reflected in the SOFA.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.25	31.3.24 as restated
		£	£
Prepayments		1,961	-
		<u>          </u>	<u>          </u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.25	31.3.24 as restated
		£	£
Trade creditors		506	559
Taxation and social security		4,288	4,143
Other creditors		3,768	5,173
		<u>          </u>	<u>          </u>
		8,562	9,875
		<u>          </u>	<u>          </u>
<b>15. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.4.24	movement	31.3.25
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	128,609	(17,885)	110,724
<b>Restricted funds</b>			
National Lottery Fund	9,644	13,323	22,967
City Bridge Fund	9,126	(1,975)	7,151
National Lottery Awards for All (England) Fund	-	14,721	14,721
	<u>          </u>	<u>          </u>	<u>          </u>
	18,770	26,069	44,839
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>147,379</u>	<u>8,184</u>	<u>155,563</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	36,591	(54,894)	418	(17,885)
<b>Restricted funds</b>				
National Lottery Fund	116,647	(103,324)	-	13,323
City Bridge Fund	33,000	(34,975)	-	(1,975)
Phones and Tablets Fund	5,000	(5,000)	-	-
East Midlands Fund	20,000	(20,000)	-	-
Essex and North East London Fund	5,000	(5,000)	-	-
National Lottery Awards for All (England) Fund	19,945	(5,224)	-	14,721
Essex Fund	5,000	(5,000)	-	-
Other Restricted Funds	5,000	(5,000)	-	-
	<u>209,592</u>	<u>(183,523)</u>	<u>-</u>	<u>26,069</u>
<b>TOTAL FUNDS</b>	<u>246,183</u>	<u>(238,417)</u>	<u>418</u>	<u>8,184</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	130,266	445	(2,102)	128,609
<b>Restricted funds</b>				
National Lottery Fund	39,416	(29,772)	-	9,644
City Bridge Fund	-	9,126	-	9,126
Other Restricted Funds	-	(1,950)	1,950	-
Research Event Fund	-	(152)	152	-
	<u>39,416</u>	<u>(22,748)</u>	<u>2,102</u>	<u>18,770</u>
<b>TOTAL FUNDS</b>	<u>169,682</u>	<u>(22,303)</u>	<u>-</u>	<u>147,379</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	40,426	(39,110)	(871)	445
<b>Restricted funds</b>				
National Lottery Fund	99,039	(128,811)	-	(29,772)
City Bridge Fund	33,000	(23,874)	-	9,126
Other Restricted Funds	2,000	(3,950)	-	(1,950)
West Midlands Fund	10,000	(10,000)	-	-
Research Event Fund	10,000	(10,152)	-	(152)
Sussex Fund	10,000	(10,000)	-	-
Health and Wellbeing Fund	4,000	(4,000)	-	-
Volunteer Fund	5,000	(5,000)	-	-
	<u>173,039</u>	<u>(195,787)</u>	<u>-</u>	<u>(22,748)</u>
<b>TOTAL FUNDS</b>	<u>213,465</u>	<u>(234,897)</u>	<u>(871)</u>	<u>(22,303)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	130,266	(17,440)	(2,102)	110,724
<b>Restricted funds</b>				
National Lottery Fund	39,416	(16,449)	-	22,967
City Bridge Fund	-	7,151	-	7,151
National Lottery Awards for All (England) Fund	-	14,721	-	14,721
Other Restricted Funds	-	(1,950)	1,950	-
Research Event Fund	-	(152)	152	-
	<u>39,416</u>	<u>3,321</u>	<u>2,102</u>	<u>44,839</u>
<b>TOTAL FUNDS</b>	<u>169,682</u>	<u>(14,119)</u>	<u>-</u>	<u>155,563</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

15. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	77,017	(94,004)	(453)	(17,440)
<b>Restricted funds</b>				
National Lottery Fund	215,686	(232,135)	-	(16,449)
City Bridge Fund	66,000	(58,849)	-	7,151
Phones and Tablets Fund	5,000	(5,000)	-	-
East Midlands Fund	20,000	(20,000)	-	-
Essex and North East London Fund	5,000	(5,000)	-	-
National Lottery Awards for All (England) Fund	19,945	(5,224)	-	14,721
Essex Fund	5,000	(5,000)	-	-
Other Restricted Funds	7,000	(8,950)	-	(1,950)
West Midlands Fund	10,000	(10,000)	-	-
Research Event Fund	10,000	(10,152)	-	(152)
Sussex Fund	10,000	(10,000)	-	-
Health and Wellbeing Fund	4,000	(4,000)	-	-
Volunteer Fund	5,000	(5,000)	-	-
	<u>382,631</u>	<u>(379,310)</u>	<u>-</u>	<u>3,321</u>
<b>TOTAL FUNDS</b>	<u>459,648</u>	<u>(473,314)</u>	<u>(453)</u>	<u>(14,119)</u>

**National Lottery Fund-** To provide national core services and development.

**City Bridge Fund-** To provide services in London.

**West Midlands Fund-** To provide support in the West Midlands area.

**Research Event Fund-** To support research event costs.

**Sussex Fund-** To provide support in the Sussex area.

**Health and Well Being Fund-** To provide health and wellbeing services.

**Volunteer Fund-** To provide support for volunteers.

**Phones and Tablets Fund-** To provide phones and tablets.

**East Midlands Fund-** To provide support in the East Midlands area.

**Essex and North East London Fund-** To provide support in the Essex and North East London area.

**National Lottery Awards for All (England) Fund-** To support photography project costs.

**Essex Fund-** To provide support in the Essex area.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025 nor for the year ended 31 March 2024.