SUPPORT AFTER MURDER AND MANSLAUGHTER

England & Wales · Charity number 1000598

Details

Other names	PARENTS OF MURDERED CHILDREN, SAMM NATIONAL
Status	Registered
Legal form	Other
Registered	1990-10-18
Register	View on the Charity Commission register

Contact

Address	Tally Ho Pershore Road Edgbaston Birmingham West Midlands B5 7RN
Phone	07342886673
Email	info@samm.org.uk
Website	www.samm.org.uk

Activities

Objects: A. TO SUPPORT ITS MEMBERS THROUGH SELF HELP, ADVICE, AND ALL METHODS WHICH ARE APPROPRIATE AND AVAILABLE.B. TO WORK WITH GOVERNMENT OFFICES AND ALL PARTS OF THE JUSTICE SYSTEM IN UNDERSTANDING THE PROBLEMS EXPERIENCED BY PEOPLE BEREAVED THROUGH HOMICIDE (MURDER OR MANSLAUGHTER).C. TO WORK WITH HEALTH SERVICES OFFERING ASSISTANCE TO THOSE SIMILARLY BEREAVED.D. TO ORGANISE AND SUPPORT RESEARCH INTO THE EFFECTS OF HOMICIDE.

Activities: SAMM is an independent voluntary organisation. We offer help and support to those bereaved as a result of murder or manslaughter. Our volunteers have been similarly bereaved and can share what this feels like. We are also involved in training and research, raising public awareness and increasing the understanding of organisations who work closely with bereaved families.

Downloaded from opencharities.uk/ew/1000598

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Northern Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£246,000	£238,000	-	-
2024-03-31	£214,000	£240,000	-	-
2023-03-31	£199,725	£172,648	-	-
2022-03-31	£183,166	£105,367	-	-
2021-03-31	£133,000	£90,000	-	-

Trustees

Name	Role	Appointed
Rosaleen Dixon	Chair	2023-07-30
AVRIL ROYLE		
DAVID REID		2011-10-11
Helen Smith		2024-10-01
Jane Deamer		2025-04-30
MARIE ELLIS		
MARIE WRIGHT		2015-10-01
SYLVIA SMITHIES		2013-10-14

Downloaded from opencharities.uk/ew/1000598

SUPPORT AFTER MURDER AND MANSLAUGHTER

England & Wales - Charity number 1000598

Accounts

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

Contents of the Financial Statements for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 22
Detailed Statement of Financial Activities	23 to 24

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

Reseach
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
Website 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

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 28.01.26 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
t/a A J Bennewith & Co
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

29 January 2026

Statement of Financial Activities for the Year Ended 31 March 2025

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

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds as restated £
FIXED ASSETS					
Tangible assets	11	-	-	-	269
Investments	12	108,558	-	108,558	104,708
		108,558	-	108,558	104,977
CURRENT ASSETS					
Debtors	13	1,961	-	1,961	-
Cash at bank		8,767	44,839	53,606	52,277
		10,728	44,839	55,567	52,277
CREDITORS					
Amounts falling due within one year	14	(8,562)	-	(8,562)	(9,875)
NET CURRENT ASSETS		2,166	44,839	47,005	42,402
TOTAL ASSETS LESS CURRENT LIABILITIES		110,724	44,839	155,563	147,379
NET ASSETS		110,724	44,839	155,563	147,379
FUNDS	15				
Unrestricted funds				110,724	128,609
Restricted funds				44,839	18,770
TOTAL FUNDS				155,563	147,379

The financial statements were approved by the Board of Trustees and authorised for issue on 29.01.26 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.

continued...

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.

continued...

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

continued...

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
	240,704	208,598

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
	5,479	4,867

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
	52,280	54,860

continued...

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

5. CHARITABLE ACTIVITIES COSTS

	2025 £	2024 £
Direct costs		
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
Total direct costs	56,742	63,955
Support costs		
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
Total support costs	129,396	116,082
Total charitable activities expenditure	186,138	180,037

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.

continued...

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
	91,120	85,010

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

	31.3.25	31.3.24 as restated
	3	3

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

continued...

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
	£	£	£
TOTAL FUNDS CARRIED FORWARD	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
	£	£
Without amendment to policy		
Raising funds: Salaries	856	802
Charitable activities: Salaries	84,732	79,403
Change in policy		
Raising funds: Salaries	3,424	3,208
Charitable activities: Salaries	(3,424)	(3,208)
After amendment to policy		
Raising funds: Salaries	4,280	4,010
Charitable activities: Salaries	81,308	76,195

continued...

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

11. TANGIBLE FIXED ASSETS

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

12. FIXED ASSET INVESTMENTS

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

continued...

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24 as restated
	£	£
Prepayments	1,961	-

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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
	8,562	9,875

15. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	128,609	(17,885)	110,724
Restricted funds			
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
	18,770	26,069	44,839
TOTAL FUNDS	147,379	8,184	155,563

continued...

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 £
Unrestricted funds				
General fund	36,591	(54,894)	418	(17,885)
Restricted funds				
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)	-	-
	209,592	(183,523)	-	26,069
TOTAL FUNDS	246,183	(238,417)	418	8,184

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	130,266	445	(2,102)	128,609
Restricted funds				
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	-
	39,416	(22,748)	2,102	18,770
TOTAL FUNDS	169,682	(22,303)	-	147,379

continued...

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 £
Unrestricted funds				
General fund	40,426	(39,110)	(871)	445
Restricted funds				
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)	-	-
	173,039	(195,787)	-	(22,748)
TOTAL FUNDS	213,465	(234,897)	(871)	(22,303)

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 £
Unrestricted funds				
General fund	130,266	(17,440)	(2,102)	110,724
Restricted funds				
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	-
	39,416	3,321	2,102	44,839
TOTAL FUNDS	169,682	(14,119)	-	155,563

continued...

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 £
Unrestricted funds				
General fund	77,017	(94,004)	(453)	(17,440)
Restricted funds				
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)	-	-
	382,631	(379,310)	-	3,321
TOTAL FUNDS	459,648	(473,314)	(453)	(14,119)

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.

continued...

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.

SUPPORT AFTER MURDER AND MANSLAUGHTER

England & Wales - Charity number 1000598

Accounts

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 Birmingham West Midlands B13 0HY

SUPPORT AFTER MURDER AND MANSLAUGHTER

CONTENTS

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

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.

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!

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.

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
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.

Financial review
SAMM received grants from 22 different trusts, an increase from the previous financial year.

SAMM also received generous donations from 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 £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
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 work 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	
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		49,426	164,040	213,466	57,932	141,793	199,725
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		63,640	176,182	239,822	144,298	28,350	172,648
Net income/(expenditure)		(14,214)	(12,142)	(26,356)	(86,366)	113,443	27,077
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	96,025	(123,252)	(27,227)	(90,000)	113,443	23,443
Reconciliation of funds:							
Fund balances at 1 April 2023		19,156	150,526	169,682	109,156	37,083	146,239
Fund balances at 31 March 2024		115,181	27,274	142,455	19,156	150,526	169,682

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

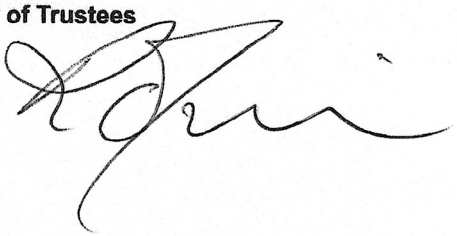
STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Property, plant and equipment	12		269		837
Investments	13		104,707		102,423
			104,976		103,260
Current assets					
Cash at bank and in hand		52,278		76,490	
Current liabilities	14	(14,799)		(10,068)	
Net current assets			37,479		66,422
Total assets less current liabilities			142,455		169,682
Net assets excluding pension liability			142,455		169,682
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
			142,455		169,682

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			52,278		76,490

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.

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.

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.

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
	44,560	164,040	208,600	53,921	141,793	195,714

4 Income from investments

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

5 Expenditure on raising funds

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising and publicity		
Staff costs	802	783

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
	56,503	41,761
Share of support and governance costs (see note 7)		
Support	143,483	120,740
Governance	39,034	9,364
	239,020	171,865
Analysis by fund		
Unrestricted funds	63,640	144,298
Restricted funds	175,380	27,567
	239,020	171,865

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
	182,516	130,104
Analysed between:		
Charitable activities	182,516	130,104

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

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	3	3

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

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.

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.

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
	14,799	10,068

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	150,526	164,040	(176,182)	(111,110)	27,274

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
National Lottery Community Funds & Other Grants	37,083	141,793	(28,350)	-	150,526

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	19,156	49,426	(63,640)	111,110	(871)	115,181

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2023
	£	£	£	£	£	£
General funds	109,156	57,932	(144,298)	-	(3,634)	19,156

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
	115,181	27,274	142,455

	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
	19,156	150,526	169,682

18 Related party transactions

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

19 Cash generated from operations

	2024 £	2023 £
(Deficit)/surpus 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	(25,922)	27,898

20 Analysis of changes in net funds

The charity had no material debt during the year.

SUPPORT AFTER MURDER AND MANSLAUGHTER

England & Wales - Charity number 1000598

Accounts

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

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

SUPPORT AFTER MURDER AND MANSLAUGHTER

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9 - 16

SUPPORT AFTER MURDER AND MANSLAUGHTER

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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.

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.

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)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 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.

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
Website	www.samm.org.uk

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

Marie Ellis
Chair of Trustees
Dated: 18 December 2023

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

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

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

M Ellis

Marie Ellis
Trustee

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	16		27,898		(25,514)
Investing activities					
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	
Net cash generated from/(used in) investing activities			41,253		(31,672)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			69,151		(57,186)
Cash and cash equivalents at beginning of year			7,339		64,525
Cash and cash equivalents at end of year			76,490		7,339

1 Accounting policies

Company information

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

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

1 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.

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.

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
	53,921	141,793	195,714	74,720	38,381	113,101

4 Investments

	2023	**2022**
	£	**£**
Income from listed investments	3,759	3,245
Interest receivable	252	4
	4,011	3,249

5 Raising funds

	Restricted funds	Restricted funds
	2023	2022
	£	£
Fundraising and publicity		
Staff costs	783	759
	783	759

6 Charitable activities

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

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
	120,740	9,364	130,104	84,205	11,577	95,782
Analysed between						
Charitable activities	120,740	9,364	130,104	84,205	11,577	95,782

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.

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	3	4

Employment costs	2023 £	2022 £
Wages and salaries	81,106	78,529
Other pension costs	1,846	2,173
	82,952	80,702

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

10 Property, plant and equipment

	Plant and machinery £
Cost	
At 1 April 2022	5,000
At 31 March 2023	5,000
Depreciation and impairment	
At 1 April 2022	3,594
Depreciation charged in the year	569
At 31 March 2023	4,163
Carrying amount	
At 31 March 2023	837
At 31 March 2022	1,406

11 Fixed asset investments

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

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

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

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 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
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 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 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)
Cash generated from/(absorbed by) operations	27,898	(25,514)

17 Analysis of changes in net funds

The charity had no debt during the year.

SUPPORT AFTER MURDER AND MANSLAUGHTER

England & Wales - Charity number 1000598

Accounts

Charity registration number 1000598

SUPPORT AFTER MURDER AND MANSLAUGHTER

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SUPPORT AFTER MURDER AND MANSLAUGHTER

LEGAL AND ADMINISTRATIVE INFORMATION

National Executive Committee	Marie Ellis Avi Royle David Reid Sylvia Smithies Marie Wright Keith Mellalieu R Dixon L Bradford S Williams
Charity number	1000598
Principal address	L & DC Tally Ho! Pershore Road Edgbaston Birmingham B5 7RN
Independent examiner	M T Manley & Co Limited 696 Yardley Wood Road Billesley Birmingham B13 0HY

SUPPORT AFTER MURDER AND MANSLAUGHTER

CONTENTS

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

SUPPORT AFTER MURDER AND MANSLAUGHTER

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objects are :

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

In order to meet the objectives of the charity as stated above, the staff cover the telephone support line within office hours and provide support to any member of the public, police, relatives or friends of victims who require help, and any other agencies. We are often the first point of contact for someone following a murder and it may also be the first opportunity a person has been able to discuss their feelings since the crime. Our specially trained staff provide support through our helplines which can take time. We have two telephone lines into the National Office so if the staff are using both lines at the same time, a new caller will get the answering machine. Messages are not stored on the answering machine beyond replaying a message and all personal information is stored in accordance with the Data Protection Act and GDPR regulations.

All SAMM volunteers are members who have been bereaved themselves through homicide. Their own experience of a traumatic bereavement often means they want to generously give their time to support others. There are local SAMM Volunteers across the country who offer support on the telephone or face to face as and when it is required. The national office staff offers support, advice and information to our contacts across the country. Office staff also maintain the national support line out of office hours when available.

Without the help and dedication of SAMM staff and volunteers, SAMM would be unable to offer continued support they provide to their members. Training for all volunteers is organised and commissioned by external and internal trainers, including Rose Dixon - Trustee, and Marie Ellis – Chair, and Joanne Early, CEO.

Marie Ellis has been Chair of SAMM National since 2005. She is a bereaved mother and became part of SAMM eighteen months after her son was murdered in 1992. Nearly all SAMM trustees and volunteers have also suffered as a result of murder or manslaughter. The significance of traumatically bereaved people supporting those with similar experiences makes SAMM a unique organisation as our services are designed by the bereaved for the bereaved.

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

SAMM always ensures their members remain at the forefront of the charity. Peer support is essential to people bereaved by murder and manslaughter and SAMM has the expertise and commitment to offer care, understanding and vital support to those who are in need. SAMM continues with the Empowerment Weekend's which bring people together, giving them the opportunity to socialise and to speak openly in discussion groups or in one-to-one private sessions. Many activities are on offer throughout a typical weekend including creative workshops and well-being activities.

SAMM delivers professional training to various organisations and criminal justice agencies. All SAMM training is CPD (continuing professional development) approved. The SAMM training programme provides candidates with firsthand details of trauma and suffering of those who have been traumatically bereaved. Each course is evaluated, and the feedback is mainly positive.

Achievements and performance

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

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

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

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

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

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

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

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

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

Volunteers

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

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

During this financial year we increased the number of volunteer courses which supported an increase in volunteers.
This February saw our first dedicated retreat weekend for volunteers. We were able to provide support, training, workshops and complementary therapies and the feedback was very positive.

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

Facts and figures
2021 alone saw an increase in demand for our services. Our helpline received 700 calls for support and guidance.
275 new members joined SAMM from over 40 home counties.
We provided individual support for 270 members.
Before receiving individual support, 85% of members felt lonely and isolated. After receiving individual support only 18% felt lonely and isolated.
Before receiving individual support, 75% of people felt significantly angry about their bereavement and afterwards this reduced to 20% of people who felt significantly angry about their bereavement.
We provided 71 Pop Up Cafes throughout the year. The women's group filled 236 spaces and a further 85 spaces were filled for the men's group

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

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

SAMM has a reserves policy, whereby the organisation aims to maintain 9 months running costs at all times. This reflects the fact that the support provided to bereaved families can continue for many years and for at least 6 months at an intensive level for new members. At the end of this financial year SAMM holds £98,897 in unrestricted reserves, which is equivalent to approximately 16 months (based on the predicted expenditure for the next financial year).

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

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

We will continue to develop our partnership working with other organisations to improve the services available to our members.
SAMM will continue offering the best possible support to those bereaved as a result of murder or manslaughter and we are always looking at ways in which we can improve our services.

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

SUPPORT AFTER MURDER AND MANSLAUGHTER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The National Executive Committee who served during the year were:

Marie Ellis
Avi Royle
David Reid
Sylvia Smithies
Marie Wright
Kathy Barber (Resigned 30 April 2021)
Keith Mellalieu
R Dixon
L Bradford
S Sharma (Resigned 30 April 2021)
S Williams

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

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

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

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

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

Telephone numbers	0121 472 2912 and 0845 872 3440
E-mail	samm.national@gmail.com
Website	www.samm.org.uk

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

.....
Marie Ellis
Chair of Trustees
Dated: 10.12.2022

SUPPORT AFTER MURDER AND MANSLAUGHTER

INDEPENDENT EXAMINER'S REPORT

TO THE NATIONAL EXECUTIVE COMMITTEE OF SUPPORT AFTER MURDER AND MANSLAUGHTER

I report to the National Executive Committee on my examination of the financial statements of Support after Murder and Manslaughter (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M T Manley & Co Limited

696 Yardley Wood Road
Billesley
Birmingham
B13 0HY

Dated: .....

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	74,720	38,381	113,101	104,936	76,761	181,697
Investments	4	3,249	-	3,249	1,471	-	1,471
Total income		77,969	38,381	116,350	106,407	76,761	183,168
Expenditure on:							
Raising funds	5	-	759	759	-	764	764
Charitable activities	6	103,283	31,884	135,167	71,544	33,059	104,603
Total expenditure		103,283	32,643	135,926	71,544	33,823	105,367
Gross transfers between funds		-	-	-	30,000	(30,000)	-
Net (outgoing)/incoming resources		(25,314)	5,738	(19,576)	64,863	12,938	77,801
Other recognised gains and losses							
Revaluation of tangible fixed assets		12,914	-	12,914	1,179	-	1,179
Net movement in funds		(12,400)	5,738	(6,662)	66,042	12,938	78,980
Fund balances at 1 April 2021		121,556	31,345	152,901	55,514	18,407	73,921
Fund balances at 31 March 2022		109,156	37,083	146,239	121,556	31,345	152,901

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

All income and expenditure derive from continuing activities.

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

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

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

.....
Marie Ellis
Trustee

M. Ellis

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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

SUPPORT AFTER MURDER AND MANSLAUGHTER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

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

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

1.5 Resources expended

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

1 Accounting policies **(Continued)**

Costs are allocated directly to activities wherever possible.
Staff costs are apportioned to reflect time spent on activities as follows:

Cost of generating funds	1%
Charitable activities including support costs	98%
Governance	1%

1.6 Property, plant and equipment

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

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

Plant and machinery	25% straight line

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

1.7 Impairment of non-current assets

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

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

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

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

1.8 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

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

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

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

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

4 Investments

	2022	**2021**
	£	**£**
Income from listed investments	3,245	1,454
Interest receivable	4	17
	3,249	1,471

5 Raising funds

	Restricted funds	Restricted funds
	2022	2021
	£	£
Fundraising and publicity		
Staff costs	759	764
	759	764

6 Charitable activities

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

7 Support costs

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

Governance costs includes payments to the accountants of £2,748 (2021- £2,160) for independent examiner's report fees.

8 National Executive Committee

None of the National Executive Committee (or any persons connected with them) received any remuneration during the year. No trustees received expenses in respect of their duties as trustees. (2021- Six were reimbursed £686). No trustees received travel expenses for their 'volunteer' duties. (2021- Nine were reimbursed £2,863). Keith Mellalieu has advised the National Executive Committee that he is also a director of GLP Legal Management Limited who provide bookkeeping and administrative services to the Charity on a commercial basis.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	2
Total	4	4

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

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

10 Property, plant and equipment

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

11 Fixed asset investments

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	2
Total	4	4

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

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

10 Property, plant and equipment

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

11 Fixed asset investments

11 Fixed asset investments

(Continued)

	Unlisted investments £
Cost or valuation	
At 1 April 2021 & 31 March 2022	97,140
Carrying amount	
At 31 March 2022	97,140
At 31 March 2021	97,140

Fixed asset investments revalued

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

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

The annual revaluation is reflected in the SOFA.

12 Current liabilities

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

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

14 Analysis of net assets between funds

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

15 Related party transactions

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

16 Cash generated from operations

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

17 Analysis of changes in net funds

The charity had no debt during the year.

Charity registration number 1000598

SUPPORT AFTER MURDER AND MANSLAUGHTER

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SUPPORT AFTER MURDER AND MANSLAUGHTER

LEGAL AND ADMINISTRATIVE INFORMATION

National Executive Committee	Marie Ellis Avi Royle David Reid Sylvia Smithies Marie Wright Keith Mellalieu R Dixon L Bradford S Williams
Charity number	1000598
Principal address	L & DC Tally Ho! Pershore Road Edgbaston Birmingham B5 7RN
Independent examiner	M T Manley & Co Limited 696 Yardley Wood Road Billesley Birmingham B13 0HY

SUPPORT AFTER MURDER AND MANSLAUGHTER

CONTENTS

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

SUPPORT AFTER MURDER AND MANSLAUGHTER

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objects are :

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

In order to meet the objectives of the charity as stated above, the staff cover the telephone support line within office hours and provide support to any member of the public, police, relatives or friends of victims who require help, and any other agencies. We are often the first point of contact for someone following a murder and it may also be the first opportunity a person has been able to discuss their feelings since the crime. Our specially trained staff provide support through our helplines which can take time. We have two telephone lines into the National Office so if the staff are using both lines at the same time, a new caller will get the answering machine. Messages are not stored on the answering machine beyond replaying a message and all personal information is stored in accordance with the Data Protection Act and GDPR regulations.

All SAMM volunteers are members who have been bereaved themselves through homicide. Their own experience of a traumatic bereavement often means they want to generously give their time to support others. There are local SAMM Volunteers across the country who offer support on the telephone or face to face as and when it is required. The national office staff offers support, advice and information to our contacts across the country. Office staff also maintain the national support line out of office hours when available.

Without the help and dedication of SAMM staff and volunteers, SAMM would be unable to offer continued support they provide to their members. Training for all volunteers is organised and commissioned by external and internal trainers, including Rose Dixon - Trustee, and Marie Ellis – Chair, and Joanne Early, CEO.

Marie Ellis has been Chair of SAMM National since 2005. She is a bereaved mother and became part of SAMM eighteen months after her son was murdered in 1992. Nearly all SAMM trustees and volunteers have also suffered as a result of murder or manslaughter. The significance of traumatically bereaved people supporting those with similar experiences makes SAMM a unique organisation as our services are designed by the bereaved for the bereaved.

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

SAMM always ensures their members remain at the forefront of the charity. Peer support is essential to people bereaved by murder and manslaughter and SAMM has the expertise and commitment to offer care, understanding and vital support to those who are in need. SAMM continues with the Empowerment Weekend's which bring people together, giving them the opportunity to socialise and to speak openly in discussion groups or in one-to-one private sessions. Many activities are on offer throughout a typical weekend including creative workshops and well-being activities.

SAMM delivers professional training to various organisations and criminal justice agencies. All SAMM training is CPD (continuing professional development) approved. The SAMM training programme provides candidates with firsthand details of trauma and suffering of those who have been traumatically bereaved. Each course is evaluated, and the feedback is mainly positive.

Achievements and performance

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

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

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

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

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

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

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

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

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

Volunteers

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

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

During this financial year we increased the number of volunteer courses which supported an increase in volunteers.
This February saw our first dedicated retreat weekend for volunteers. We were able to provide support, training, workshops and complementary therapies and the feedback was very positive.

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

Facts and figures
2021 alone saw an increase in demand for our services. Our helpline received 700 calls for support and guidance.
275 new members joined SAMM from over 40 home counties.
We provided individual support for 270 members.
Before receiving individual support, 85% of members felt lonely and isolated. After receiving individual support only 18% felt lonely and isolated.
Before receiving individual support, 75% of people felt significantly angry about their bereavement and afterwards this reduced to 20% of people who felt significantly angry about their bereavement.
We provided 71 Pop Up Cafes throughout the year. The women's group filled 236 spaces and a further 85 spaces were filled for the men's group

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

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

SAMM has a reserves policy, whereby the organisation aims to maintain 9 months running costs at all times. This reflects the fact that the support provided to bereaved families can continue for many years and for at least 6 months at an intensive level for new members. At the end of this financial year SAMM holds £98,897 in unrestricted reserves, which is equivalent to approximately 16 months (based on the predicted expenditure for the next financial year).

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

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

We will continue to develop our partnership working with other organisations to improve the services available to our members.
SAMM will continue offering the best possible support to those bereaved as a result of murder or manslaughter and we are always looking at ways in which we can improve our services.

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

SUPPORT AFTER MURDER AND MANSLAUGHTER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The National Executive Committee who served during the year were:

Marie Ellis
Avi Royle
David Reid
Sylvia Smithies
Marie Wright
Kathy Barber (Resigned 30 April 2021)
Keith Mellalieu
R Dixon
L Bradford
S Sharma (Resigned 30 April 2021)
S Williams

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

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

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

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

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

Telephone numbers	0121 472 2912 and 0845 872 3440
E-mail	samm.national@gmail.com
Website	www.samm.org.uk

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

.....
Marie Ellis
Chair of Trustees
Dated: 10.12.2022

SUPPORT AFTER MURDER AND MANSLAUGHTER

INDEPENDENT EXAMINER'S REPORT

TO THE NATIONAL EXECUTIVE COMMITTEE OF SUPPORT AFTER MURDER AND MANSLAUGHTER

I report to the National Executive Committee on my examination of the financial statements of Support after Murder and Manslaughter (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M T Manley & Co Limited

696 Yardley Wood Road
Billesley
Birmingham
B13 0HY

Dated: .....

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	74,720	38,381	113,101	104,936	76,761	181,697
Investments	4	3,249	-	3,249	1,471	-	1,471
Total income		77,969	38,381	116,350	106,407	76,761	183,168
Expenditure on:							
Raising funds	5	-	759	759	-	764	764
Charitable activities	6	103,283	31,884	135,167	71,544	33,059	104,603
Total expenditure		103,283	32,643	135,926	71,544	33,823	105,367
Gross transfers between funds		-	-	-	30,000	(30,000)	-
Net (outgoing)/incoming resources		(25,314)	5,738	(19,576)	64,863	12,938	77,801
Other recognised gains and losses							
Revaluation of tangible fixed assets		12,914	-	12,914	1,179	-	1,179
Net movement in funds		(12,400)	5,738	(6,662)	66,042	12,938	78,980
Fund balances at 1 April 2021		121,556	31,345	152,901	55,514	18,407	73,921
Fund balances at 31 March 2022		109,156	37,083	146,239	121,556	31,345	152,901

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

All income and expenditure derive from continuing activities.

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

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

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

.....
Marie Ellis
Trustee

M. Ellis

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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

SUPPORT AFTER MURDER AND MANSLAUGHTER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

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

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

1.5 Resources expended

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

1 Accounting policies **(Continued)**

Costs are allocated directly to activities wherever possible.
Staff costs are apportioned to reflect time spent on activities as follows:

Cost of generating funds	1%
Charitable activities including support costs	98%
Governance	1%

1.6 Property, plant and equipment

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

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

Plant and machinery	25% straight line

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

1.7 Impairment of non-current assets

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

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

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

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

1.8 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

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

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

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

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

4 Investments

	2022	**2021**
	£	**£**
Income from listed investments	3,245	1,454
Interest receivable	4	17
	3,249	1,471

5 Raising funds

	Restricted funds	Restricted funds
	2022	2021
	£	£
Fundraising and publicity		
Staff costs	759	764
	759	764

6 Charitable activities

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

7 Support costs

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

Governance costs includes payments to the accountants of £2,748 (2021- £2,160) for independent examiner's report fees.

8 National Executive Committee

None of the National Executive Committee (or any persons connected with them) received any remuneration during the year. No trustees received expenses in respect of their duties as trustees. (2021- Six were reimbursed £686). No trustees received travel expenses for their 'volunteer' duties. (2021- Nine were reimbursed £2,863). Keith Mellalieu has advised the National Executive Committee that he is also a director of GLP Legal Management Limited who provide bookkeeping and administrative services to the Charity on a commercial basis.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	2
Total	4	4

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

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

10 Property, plant and equipment

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

11 Fixed asset investments

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	2
Total	4	4

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

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

10 Property, plant and equipment

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

11 Fixed asset investments

11 Fixed asset investments

(Continued)

	Unlisted investments £
Cost or valuation	
At 1 April 2021 & 31 March 2022	97,140
Carrying amount	
At 31 March 2022	97,140
At 31 March 2021	97,140

Fixed asset investments revalued

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

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

The annual revaluation is reflected in the SOFA.

12 Current liabilities

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

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

14 Analysis of net assets between funds

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

15 Related party transactions

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

16 Cash generated from operations

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

17 Analysis of changes in net funds

The charity had no debt during the year.

SUPPORT AFTER MURDER AND MANSLAUGHTER

England & Wales - Charity number 1000598

Accounts

Charity Registration No. 1000598

SUPPORT AFTER MURDER AND MANSLAUGHTER

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

SUPPORT AFTER MURDER AND MANSLAUGHTER

LEGAL AND ADMINISTRATIVE INFORMATION

National Executive Committee	Marie Ellis	
	Avril Sanders Royle	
	David Reid	
	Sylvia Smithies	
	Marie Wright	
	Kathy Barber	
	Keith Mellalieu	
	R Dixon	(Appointed 1 April 2020)
	L Bradford	(Appointed 1 April 2020)
	S Sharma	(Appointed 1 April 2020)
	S Williams	(Appointed 1 April 2020)
Charity number	1000598	
Principal address	L & DC Tally Ho!	
	Pershore Road	
	Edgbaston	
	Birmingham	
	B5 7RN	
Independent examiner	M T Manley & Co Limited	
	696 Yardley Wood Road	
	Billesley	
	Birmingham	
	B13 0HY	

SUPPORT AFTER MURDER AND MANSLAUGHTER

CONTENTS

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

SUPPORT AFTER MURDER AND MANSLAUGHTER

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objects are :

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

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

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

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

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

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

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

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

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

Achievements and performance

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

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

Volunteers

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

Training

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

Financial review

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

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

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

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

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

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

The National Executive Committee who served during the year were:

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

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

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

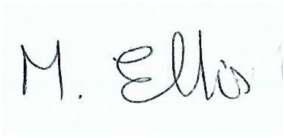
The National Executive Committee is our governing and decision making body. Meetings are held bi-monthly and any committee member can request an item to be included on the agenda. SAMM staff attend meetings and present written reports to the committee. SAMM staff attend meetings and present written reports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

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

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

Telephone numbers	0121 472 2912 and 0845 872 3440
E-mail	samm.national@gmail.com
Website	www.samm.org.uk

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



Marie Ellis
Chair of Trustees

Dated: 26 January 2022

SUPPORT AFTER MURDER AND MANSLAUGHTER

INDEPENDENT EXAMINER'S REPORT

TO THE NATIONAL EXECUTIVE COMMITTEE OF SUPPORT AFTER MURDER AND MANSLAUGHTER

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M T Manley & Co Limited

M T Manley & Co Limited

696 Yardley Wood Road
Billesley
Birmingham
B13 0HY

Dated: 26 January 2022

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

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

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

All income and expenditure derive from continuing activities.

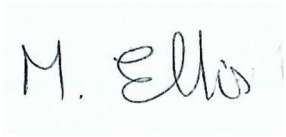
SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

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

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



Marie Ellis
Trustee

SUPPORT AFTER MURDER AND MANSLAUGHTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

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

SUPPORT AFTER MURDER AND MANSLAUGHTER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

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

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

1 Accounting policies

1.5 Resources expended

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

Costs are allocated directly to activities wherever possible.
Staff costs are apportioned to reflect time spent on activities as follows:
Cost of generating funds 1%
Charitable activities including support costs 98%
Governance 1%

1.6 Property, plant and equipment

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

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

Plant and machinery	25% straight line

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

1.7 Impairment of non-current assets

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

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

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

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

1.8 Cash and cash equivalents

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

1 Accounting policies

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

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

4 Investments

	2021	2020
	£	£
Income from listed investments	1,454	925
Interest receivable	17	30
	1,471	955

5 Raising funds

	2021 £	2020 £
Fundraising and publicity		
Staff costs	764	587
	764	587
For the year ended 31 March 2020		
Fundraising and publicity		587

6 Charitable activities

	Charity Objectives 2021 £	Charity Objectives 2020 £
Staff costs	9,768	12,732
Activities undertaken directly	244	10,561
	10,012	23,293
Share of support costs (see note 7)	94,591	66,041
	104,603	89,334
Analysis by fund		
Unrestricted funds	71,544	69,948
Restricted funds	33,059	19,386
	104,603	89,334

7 Support costs

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

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

8 National Executive Committee

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

9 Employees

The average monthly number of employees during the year was:

	2021 Number	**2020 Number**
Chief executive officer	1	1
National co-ordinator	1	1
Trainer	2	1
Total	4	3

Employment costs	**2021**	**2020**
	£	**£**
Wages and salaries	52,640	60,414
Other pension costs	1,022	363
	53,662	60,777

9 Employees

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

10 Property, plant and equipment

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

11 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2020 & 31 March 2021	44,507
Carrying amount	
At 31 March 2021	44,507
At 31 March 2020	44,507

Fixed asset investments revalued

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

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

The annual revaluation is reflected in the SOFA.

12 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Equity instruments measured at cost less impairment	97,140	44,507
Carrying amount of financial liabilities		
Measured at amortised cost	6,401	2,287

13 Current liabilities

	2021	2020
	£	£
Other taxation and social security	2,662	1,642
Other payables	751	127
Accruals and deferred income	5,650	2,160
	9,063	3,929

14 Restricted funds

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

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

15 Analysis of net assets between funds

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

16 Related party transactions

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

17 Cash generated from operations

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

18 Analysis of changes in net funds

The charity had no debt during the year.