

**BLACK ASSOCIATION OF WOMEN STEP OUT LTD**  
**FINANCIAL STATEMENTS**  
**FOR**  
**31 MARCH 2000**

**Company Registration Number 3152590**  
**Charity Number 1038313**

**KEANE & CO**  
Chartered Accountants & Registered Auditors  
Perch Buildings  
20 West Bute Street  
Cardiff  
CF10 5EP



# **BLACK ASSOCIATION OF WOMEN STEP OUT LTD**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2000**

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# BLACK ASSOCIATION OF WOMEN STEP OUT LTD

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

**The members of the committee**

June Taitt  
 Judith Maude Jones (resigned - 22 September 1999)  
 Renuka Chadha (resigned - 22 September 1999)  
 Pauline Marcia Walker  
 Kamla Budawani (resigned - 22 September 1999)  
 Gaynor Legall  
 Imtiaz Sadiq  
 Rakshanda Jabeen Shahzad  
 Irene Andrew (resigned - 22 September 1999)  
 Chitra Pant  
 Sheila Henderickson  
 Mogolo John  
 Fasia Deria  
 Cherry Short  
 Tamina Khan

**Company secretary**

Pauline Walker  
 109 St Mary Street  
 Cardiff  
 CF10 1DX

**Registered office**

109 St Mary Street  
 Cardiff  
 CF10 1DX

**Auditors**

Keane & Co  
 Chartered Accountants & Registered Auditors  
 Perch Buildings  
 20 West Bute Street  
 Cardiff  
 CF10 5EP

**Bankers and other financial advisors**

The Cooperative Bank  
 37 Park Place  
 Cathays Park  
 Cardiff

# **BLACK ASSOCIATION OF WOMEN STEP OUT LTD**

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2000**

The trustees present their report and the financial statements of the charity for the year ended 31 March 2000.

#### **LEGAL STATUS**

The charity is a company limited by guarantee and registered under the Companies Acts. Each member of the Management Committee has agreed to guarantee the company's debts for the amount of £1 each.

#### **OBJECTIVES OF BAWSO**

1. To provide shelter in suitable locations which will be accessible to all Black women seeking refuge.
2. To contact funding bodies in order to obtain capital and revenue monies to develop the project.
3. To provide multi-lingual information regarding the services provided by the project.
4. To provide advice and counselling for Black women in distress who come into contact with the project.
5. To set up an advice and information centre which will be accessible to all Black women.

#### **AIMS OF BAWSO**

1. To provide a place of safety and shelter for women from minority ethnic backgrounds in the South Glamorgan area who are victims or at risk of domestic violence.
2. To provide practical help and support according to their individual needs.
3. To create an environment where women feel empathy, can communicate and develop their self-esteem.
4. To inform and educate the community, the voluntary and statutory sector in South Glamorgan, of the rights and needs of the women and children from minority ethnic backgrounds.
5. To actively promote the right of every Black woman to freely participate in the project regardless of their age, race, religion, beliefs, sexual orientation, disability or sensory impairment, social or economic condition.

# BLACK ASSOCIATION OF WOMEN STEP OUT LTD

## TRUSTEES ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2000

### THE TRUSTEES

The trustees who served the charity during the period were as follows:

June Taitt	
Pauline Marcia Walker	
Gaynor Legall	
Imtiaz Sadiq	
Rakshanda Jabeen Shahzad	
Chitra Pant	
Sheila Henderickson	(Appointed 22 Sep 99)
Mogolo John	(Appointed 22 Sep 99)
Fasia Deria	(Appointed 22 Sep 99)
Cherry Short	(Appointed 22 Sep 99)
Tamina Khan	(Appointed 22 Sep 99)
Judith Maude Jones	(Retired 22 Sep 99)
Renuka Chadha	(Retired 22 Sep 99)
Kamla Budawani	(Retired 22 Sep 99)
Irene Andrew	(Retired 22 Sep 99)

### RESPONSIBILITIES OF THE TRUSTEES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 8, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### AUDITORS

A resolution to re-appoint Keane & Co as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 385 of the Companies Act 1985.

# BLACK ASSOCIATION OF WOMEN STEP OUT LTD

## TRUSTEES ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2000


### SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

Registered office:

109 St Mary Street  
Cardiff  
CF10 1DX

Signed by order of the  
trustees



Pauline Walker  
Company secretary

Approved by the trustees on ...24/8/2000

**BLACK ASSOCIATION OF WOMEN STEP OUT LTD****AUDITORS' REPORT TO THE TRUSTEES****YEAR ENDED 31 MARCH 2000**

We have audited the financial statements on pages 6 to 12 which have been prepared under the historical cost convention and the accounting policies set out on page 8.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE AUDITORS**

As described on page 3, the trustees (who also act as Trustees for the charitable activities of the company) are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**BASIS OF OPINION**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**OPINION**

In our opinion the financial statements give a true and fair view of the charity's state of affairs as at 31 March 2000 and of its incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Perch Buildings  
20 West Bute Street  
Cardiff  
CF10 5EP

KEANE & CO  
Chartered Accountants  
& Registered Auditors

24 - 8 - 2000  
.....

**BLACK ASSOCIATION OF WOMEN STEP OUT LTD****STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2000**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2000 £	Total Funds 1999 £
<b>INCOMING RESOURCES</b>					
Donations		21,473	-	21,473	27,738
Grants receivable	2	151,253	18,381	169,634	167,299
Income from charitable trading activities		38,896	-	38,896	43,207
Interest receivable		452	-	452	1,199
Membership fees		4	-	4	278
Other income		47	-	47	-
<b>TOTAL INCOMING RESOURCES</b>		<u>212,125</u>	<u>18,381</u>	<u>230,506</u>	<u>239,721</u>
<b>RESOURCES EXPENDED</b>					
Direct charitable expenditure	3	162,632	18,198	180,830	177,669
Management and administration	4	<u>60,919</u>	<u>183</u>	<u>61,102</u>	<u>59,526</u>
<b>TOTAL RESOURCES EXPENDED</b>	5	<u>223,551</u>	<u>18,381</u>	<u>241,932</u>	<u>237,195</u>
<b>NET OUTGOING/INCOMING RESOURCES FOR THE YEAR</b>		(11,426)	-	(11,426)	2,526
Balances brought forward		36,792	1,464	38,256	35,732
Balances carried forward		<u>25,366</u>	<u>1,464</u>	<u>26,830</u>	<u>38,258</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

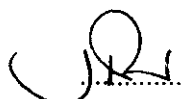


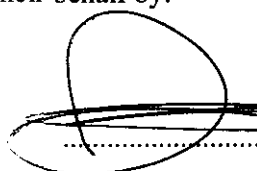
**BLACK ASSOCIATION OF WOMEN STEP OUT LTD****BALANCE SHEET****31 MARCH 2000**

	Note	2000 £	1999 £
<b>FIXED ASSETS</b>			
Tangible assets	6	4,845	4,300
<b>CURRENT ASSETS</b>			
Debtors	7	12,977	9,373
Cash at bank and in hand		11,992	26,920
		<u>24,969</u>	<u>36,293</u>
<b>CREDITORS: Amounts falling due within one year</b>	8	<u>(2,984)</u>	<u>(2,335)</u>
<b>NET CURRENT ASSETS</b>		21,985	33,958
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>26,830</u>	<u>38,258</u>
<b>FUNDS</b>			
Unrestricted		25,366	36,793
Restricted	9	1,464	1,465
		<u>26,830</u>	<u>38,258</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These financial statements were approved by the members of the committee on the ...24/8/2000... and are signed on their behalf by:

 TRUSTEE

 TRUSTEE

J. TATT NAME

PAULINE M. WALKER NAME

# BLACK ASSOCIATION OF WOMEN STEP OUT LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2000

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention.

#### Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 from including a cash flow statement in the financial statements on the grounds that the charity is small.

#### Donations

Donations and legacies are accounted for in the year of receipt, unless notification is received before the year end, and the income is received shortly after.

#### Grants

Grants are credited to the financial statements in the year in which they are receivable.

Where grants are received in respect of capital purchases, the grant is credited to the Statement of Financial Activities in the year in which the expenditure is incurred. The expenditure is also recognised in full in the same year.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment	- 25% straight line
Fixtures & fittings	- 25% straight line

#### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

### 2. GRANTS RECEIVABLE

	2000	1999
	£	£
SHRG	76,325	73,890
SDS	29,498	32,260
Other grants	45,430	38,420
Capital grants	-	4,500
Children in Need	18,381	18,229
	<u>169,634</u>	<u>167,299</u>

# BLACK ASSOCIATION OF WOMEN STEP OUT LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2000

### 3. DIRECT CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2000 £	Total Funds 1999 £
<b>Provision of charitable services:</b>				
Provision of refuge care	157,006	17,229	174,235	167,356
<b>Support costs:</b>				
Volunteer expenses	2,271	-	2,271	2,739
Emergency food	239	-	239	199
Children's expenses	1,695	969	2,664	2,126
Professional fees	338	-	338	767
Honorarium	1,083	-	1,083	-
Grant-funded capital expenditure	-	-	-	4,482
	<u>162,632</u>	<u>18,198</u>	<u>180,830</u>	<u>177,669</u>

#### Analysis of provision of charitable services:

	Staff costs £	Grants paid £	Depreciation & other costs £	Total 2000 £	Total 1999 £
Provision of refuge care	<u>145,770</u>	<u>3,309</u>	<u>25,155</u>	<u>174,234</u>	<u>167,356</u>

### 4. MANAGEMENT AND ADMINISTRATION

	Unrestricted Funds £	Restricted Funds £	Total Funds 2000 £	Total Funds 1999 £
Salaries	42,410	-	42,410	40,337
Office costs	13,483	183	13,666	14,261
Audit fees	1,060	-	1,060	1,001
Legal and professional	273	-	273	119
Costs of trustees' meetings	42	-	42	308
Other	3,651	-	3,651	3,500
	<u>60,919</u>	<u>183</u>	<u>61,102</u>	<u>59,526</u>

# BLACK ASSOCIATION OF WOMEN STEP OUT LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2000

### 5. TOTAL RESOURCES EXPENDED

	Staff costs	Depreciation	Grants paid and other costs	Total Funds 2000	Total Funds 1999
	£	£	£	£	£
Direct charitable expenditure	145,770	1,897	33,162	180,829	177,669
Management and administration	42,410	1,334	17,360	61,104	59,526
	<u>188,180</u>	<u>3,231</u>	<u>50,522</u>	<u>241,933</u>	<u>237,195</u>

The aggregate payroll costs were:

	2000 £	1999 £
Wages and salaries	188,180	177,401
Social security costs	-	-
	<u>188,180</u>	<u>177,401</u>

No employee earned more than £40,000 in either the current or previous year.

#### Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2000 No.	1999 No.
Refuge staff	8	8
Administrative staff	2	2
	<u>10</u>	<u>10</u>

	2000 £	1999 £
<b>Other costs:</b>		
Premises	28,339	26,948
Legal and professional	1,333	1,120
Other	20,850	25,933
	<u>50,522</u>	<u>54,001</u>

# BLACK ASSOCIATION OF WOMEN STEP OUT LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2000

### 6. TANGIBLE FIXED ASSETS

	Office equipment £	Refuge furniture £	Total £
<b>COST</b>			
At 1 April 1999	6,906	13,339	20,245
Additions	-	3,776	3,776
<b>At 31 March 2000</b>	<u>6,906</u>	<u>17,115</u>	<u>24,021</u>
<b>DEPRECIATION</b>			
At 1 April 1999	4,968	10,977	15,945
Charge for the year	1,334	1,897	3,231
<b>At 31 March 2000</b>	<u>6,302</u>	<u>12,874</u>	<u>19,176</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2000</b>	<u>604</u>	<u>4,241</u>	<u>4,845</u>
At 31 March 1999	<u>1,938</u>	<u>2,362</u>	<u>4,300</u>

### 7. DEBTORS

	2000 £	1999 £
Prepayments	<u>12,977</u>	<u>9,373</u>

### 8. CREDITORS: Amounts falling due within one year

	2000 £	1999 £
Accruals	<u>2,984</u>	<u>2,335</u>

### 9. RESTRICTED FUNDS

	£
Children in need	<u>(1,464)</u>

There have been no movements on restricted funds during the year ended 31 March 2000.

**BLACK ASSOCIATION OF WOMEN STEP OUT LTD****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2000****10. ANALYSIS OF NET ASSETS BETWEEN RESTRICTED AND UNRESTRICTED FUNDS**

	<b>Tangible fixed assets</b>	<b>Other net assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Children in need	-	1,464	1,464
Unrestricted funds	4,845	20,521	25,366
	<u>4,845</u>	<u>21,985</u>	<u>26,830</u>

**11. COMPANY LIMITED BY GUARANTEE**

Each member of the Management Committee has undertaken to guarantee the Association's debts to the sum of £1 each.