

**COMPANY REGISTRATION NUMBER 03152590**

**BAWSO LIMITED**  
**(Formerly known as Black Association of Women Step Out Limited)**

**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2012**

**Charity Number 1084854**



**BAWSO LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
(Formerly known as Black Association of Women Step Out Limited)

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

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**BAWSO LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
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**CHAIR'S STATEMENT**

**YEAR ENDED 31 MARCH 2012**

It is that time of year again, when we reflect on the work that we have done in BAWSO. It is an opportunity to thank all our Staff, Volunteers and Partners for their efforts and commitment in providing a safe and secure service to people from BME communities affected by Domestic Abuse and other forms of abuse.

Last year was a challenging year for the Organisation. We had to have a conversation within ourselves on how to ensure that we continue to provide the same level of services with reduced financial resources.

I am pleased to advise that in spite of reduced financial resources, we have managed to sustain the same level of service and developed the following:

- Floating Support Project in Caerphilly
- Expansion of the IDVA Project to Wrexham
- Increasing the capacity of the Development, Research and Information Department

We are now looking forward to developing new Projects in South East, South West and North Wales in 2012/2013.

Last year we supported just under 2,000 women and children. We look forward to working not only with Women and Children but with Men as well.

We would like to Thank:

- The Welsh Government
- Local Authorities
  - Cardiff, Vale of Glamorgan,
  - Newport, Caerphilly, Torfaen, Monmouthshire, Blaenau Gwent,
  - Merthyr Tydfil, Rhondda Cynon Taff
  - Swansea, Bridgend, Neath Port Talbot,
  - Wrexham, Denbighshire, Flintshire, Conwy, Anglesey, Gwynedd
  - Pembrokeshire, Carmarthenshire, Ceredigion, Powys
- Local Housing Associations
- Women's Aid groups
- Welsh Women's Aid
- WCVA
- GAVO
- SCVS
- AVOW
- BME organisations
- BME communities in Wales
- Committed Individuals from the Welsh communities at large
- Staff
- Volunteers
- Interpreters

**BAWSO LIMITED**  
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**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2012

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	BAWSO Limited (changed its name from Black Association of Step Out Limited on 24 <sup>th</sup> January 2012)
<b>Charity registration number</b>	1084854
<b>Company registration number</b>	03152590
<b>Principal office</b>	9 Cathedral Road Cardiff CF11 9HA

**THE TRUSTEES**

The trustees who served the company during the period were as follows

<b>Name</b>	<b>Appointment</b>	<b>Resignation</b>
Loyce Eades	29/11/2006	24/09/2010
Amna Dirar	28/03/2008	31/03/2011
Martha Wilson	28/03/2008	11/07/2011
Suzanne Duval	21/02/2011	27/09/2011
Cecilia Love	21/02/2011	10/01/2012
Winifred Wilson		
Williams	06/12/2010	25/02/2012
Adaugo Emezic	29/11/2006	
Chetna Sinha	29/11/2006	
Vimla Patel	28/03/2008	
Tahmina Khan	28/03/2008	
Selina Moyo	07/03/2011	
Sylvia Newman	07/03/2011	25/10/2012
Edwin Yhapp	27/09/2011	
Jenny Allan	27/09/2011	
Rubila Malik	27/09/2011	

**Secretary** Mutale Merrill

**Senior Management Team**

Chief Executive	Mutale Merrill OBE
Deputy Chief Executive	Angelina Rodrigues
Deputy Chief Executive	Samsunear Ali
Director of Service Delivery	Rakhshanda Shahzad
Director of Violence Against Women	Dr Mwenya Chimba
Regional Manager South West	Helida Ramogi
Regional Manager South East	Mariam Elmighani
Regional Manager North Wales	Wanjiku Mbugua

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**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

<b>Auditor</b>	Walter Hunter & Co Limited Chartered Accountants & Statutory Auditor 24 Bridge Street Newport South Wales NP20 4SF
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<b>Bankers</b>	The Co-operative Bank High Street Cardiff
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<b>Personnel and Health Safety Advisors</b>	Ellis Whittam Limited Woodhouse Church Lane Aldford Chester CH3 6JD
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**Governance**

Bawso, is a registered charity and a company limited by guarantee governed by its Memorandum and Articles of Association

Bawso carries out an Annual Skills Audit to identify any gaps in the Board of Directors. If a gap is identified, an advertisement sent out for new Board of Directors. Recruitment and selection is conducted with guidance of the policies and procedures. All new directors undertake Induction programme and receive the Governance Training. Quarterly Board Meeting between Senior Managers, Chief Executive and Board of Directors to review the Business Plan and Operational Plan.

This year a total of 13 Board Members served BAWSO. They acquire a wide range of skills, experience and knowledge. They also come from varied professional background.

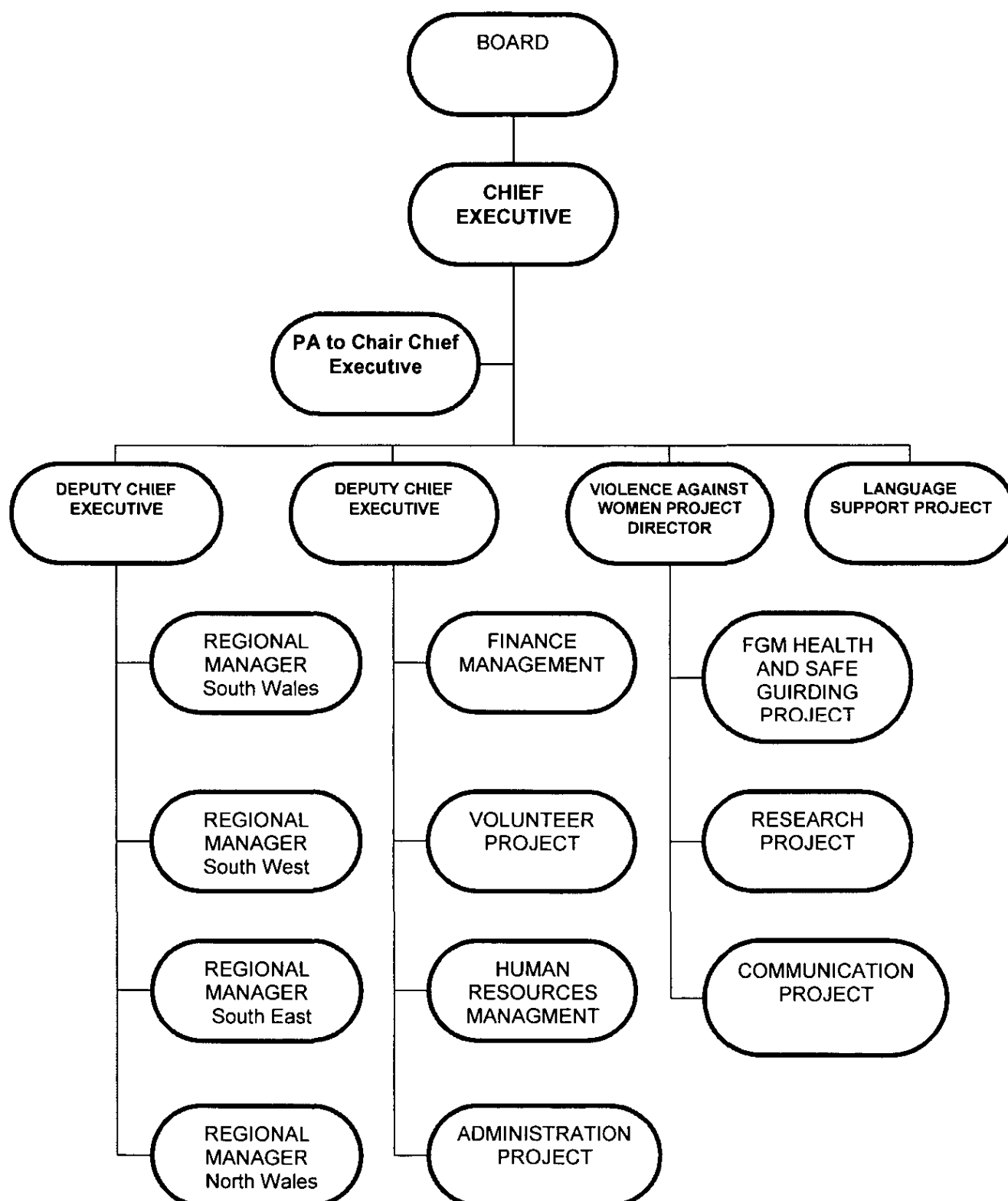
**Strategic Management**

BAWSO is currently developing the new Business Plan 2013-2016. The management Team are playing a crucial role in contributing towards the Business Plan.

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**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**  
**STRUCTURE, GOVERNANCE AND MANAGEMENT**



**BAWSO LIMITED  
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**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

**OBJECTIVES AND ACTIVITIES**

Refuge

Bawso provide secure accommodation to Black and Ethnic Minority women and children at risk of or suffering domestic abuse in Wales. Last year we have supported 506 service users out of them 108 service users are being supported under refuge project and 398 service users are being supported under IDVA (Independent Domestic Violence) Project

The 4 Refuges offer a safe breathing space where decisions can be made free from pressure and fear. Domestic Abuse Support Workers and Volunteers, ensure that we provide emotional and practical support to women in our Refuges. We respect and celebrate diversity by working with staff and volunteers from diverse professional and cultural backgrounds. Our Refuge accommodation provides facilities including a prayer room and Halal / vegetarian kitchens.

Safe houses

Safe House accommodation provides tailored service for victims who either have large families or cannot live in communal settings. We have expertise in supporting families with complex needs and/or teenage boys. Last year we have supported 12 service users under Safe House Project.

Childrens Project

Children are hidden victims of domestic abuse and they can be affected in multiple ways. Last year we have supported 120 children under Refuge/Safe house project.

They can suffer from witnessing abuse and pick up on the fear, anxiety and trauma of the person being abused, they can also pick up on the aggressive vibes from the perpetrator of violence.

Bawso have specialist child care support workers who do a variety of work with children, both individually and in groups. We work closely with schools, Social Services, Health Services and other children's organisations.

The main aim of our childcare project is to meet Cultural, Social, Practical, Educational and Religious needs of the children,

To sustain the natural social and emotional development of children and young people  
To enable children and young people to deal with the effects of domestic abuse  
To empower women to empower their children to make their lives better  
To increase each child/ young person's developmental well-being

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**TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2012**

Trafficking Project

Human trafficking is the second largest illegal trade in the world. Last year we have supported 23 service users and 12 children under Diogel Trafficking Project.

Victims of human trafficking are subjected to coercion, exploitation, deception, kidnap, false imprisonment and rape.

The Diogel Project was set up in South Wales by Bawso in 2009 to provide support for victims of trafficking.

In 2010, the Welsh Government funded the expansion of the project to North Wales in response to increased demand for the service.

More recently, the Diogel Project was expanded to provide 10 units of secure accommodation and 10 outreach units respectively under the new contract with the Salvation Army.

The project now provides 13 units of secure accommodation and 20 outreach units across Wales.

Floating Support

Bawso is the largest provider of Floating Support to BME families across Wales. Last year we have supported 318 service users and 496 children under the Floating Support project.

Our project works in partnership with local authorities and other relevant agencies to assist families to maintain their tenancies in social housing and private accommodation. This project is running in Cardiff, Newport, Swansea, Merthyr Tydfil and Caerphilly.

Services offered include:

Advice on Housing and Tenancy issues

Support in moving home and resettlement

Welfare Benefit Advice

Employment Issues

Budgeting & Debt Management

Life Skills and training advice

Outreach Project

Individuals or families leaving refuge accommodation may be particularly vulnerable. Last year we have supported 65 service users and 74 children under the outreach project.

Our Outreach Workers provide tapering support as the family begins to live independently. This service is also available to families in the community.

We meet anyone who accesses our Outreach Support Service in a safe environment, and provide support and information.



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**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

Advice and Information

Without information and advice, individuals are not able to make the right decisions about their own lives. Last year 764 Women have accessed our Advice & Information Centers

Bawso operates an open door policy to provide advice and information. Our Advice Centers are based in Cardiff, Merthyr, Newport, and Swansea & Wrexham

These are the first point of contact for people in vulnerable situations

The services include information and advice on

- Domestic abuse
- Welfare Rights
- Counseling

Onward referrals are made to

- Refuge
- Floating Support
- Befriending scheme for women

Youth Development Project

We deliver practical and emotional support to BME girls and young women between the ages of 11 and 21 years who have experienced and fled Domestic Abuse including Forced Marriage. Last year we have supported 19 service users under North Wales Young Peoples Development Project. Bawso helps them to recover from the trauma and dislocation of abuse, regain self confidence and begin the journey of realising their potential and aspirations

Female Genital Mutilation

The project was established in 2010 to support BME women and young girls who have undergone or who are at risk of undergoing Female Genital Mutilation. Last year we have supported 16 service users under Female Genital Mutilation Project.

We reach out to communities who are hard to reach or most inclined to practice FGM

Our aim is to empower women in practicing communities to be proactive in raising awareness on the detrimental impact FGM has on lives of those who have been affected by it

We also work with men and community leaders, policy makers and health professionals to support those who have undergone FGM and to change attitudes towards the practice

Bawso works to raise awareness of FGM and have reissued our Educational booklet for health practitioners to help women and girls affected by or at risk of FGM

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**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

Development, Research and Information Project

Information gathered by our Research and Information project forms a solid evidence base to develop and deliver services to men women and children fleeing domestic violence and other forms of abuse

The project also informs policy development in the sector through active participation

Research is conducted on various aspects our work to keep abreast of emerging trends, policy development, and the impact they may have on the services we provide

**Bawso research reports:**

- Protecting Black and Minority Ethnic Children An Investigation of Child Protection Interventions, (2012)
- Locating BME Female BME Off Street Sex Workers in Cardiff (March 2011)
- The Hidden Scourge Experiences of Sexual Violence among Black and Minority Ethnic Women in Wales (March 2011)
- Supporting Women with No Recourse to Public Funds (July 2011)
  
- Female Genital Mutilation Examining the practice in Wales (February 2009)
- Forced Marriage in Wales (2008)

Language support project

Many BME people speak little or no English We provide language support through our paid interpreters to those accessing our services Service users from ethnic minorities fleeing domestic abuse, receive support to help them understand issues relevant to their lives and support in seeking help from other agencies

They also gain a better understanding of their rights, to enable them to improve the quality of their lives Throughout this project, Bawso recruits interpreters with familiar cultural backgrounds who speak, understand, read and write English and one or more ethnic languages to provide language support They undergo rigorous vetting and training to ensure that we provide an excellent service

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**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

Volunteering

Volunteering plays an integral part in Bawso's provision and delivery of a holistic service to BME people suffering from domestic violence and other forms of abuse

Bawso has worked with volunteers since inception. Volunteers are recruited across Wales and last year we worked with 165 volunteers

Volunteers bring many benefits to the organisation including diversity, innovation and enthusiasm, and are a valuable source of flexible and informal support, which provides added value to Bawso's more formal support services

**ACHIEVEMENTS AND PERFORMANCE**

- Refuge for Victims of Trafficking sustained
- Outreach Project for Victims of Trafficking
- Floating Support Project in Caerphilly
- Expansion of Floating Support Project in Merthyr Tydfil

**FINANCIAL REVIEW**

BAWSO is pleased to report a surplus in the Financial Year 2011 - 2012. BAWSO has been successful in obtaining funding for new projects and also funding to expand existing services.

Over the last few difficult years BAWSO has reported deficits and hence the reduction in our reserves level. Given the performance of the current year and last year, our aim now is to rebuild the reserves to the required level as per the reserves policy.

**Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities aims and objectives and in planning future activities.

**PLANS FOR FUTURE PERIODS**

The key themes for the future are

- Development of Floating Support Projects across Wales
- Expand our specialist services to BME Communities to include Older People and BME Men and Youth

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**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of BAWSO Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report, the Chair's statement and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently,

observe the methods and principles in the Charities SORP,

make judgements and estimates that are reasonable and prudent,

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

In so far as the trustees are aware

there is no relevant audit information of which the charitable company's auditor is unaware, and

the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

**AUDITOR**

Walter Hunter & Co Limited are deemed to be re-appointed under section 487(2) of the Companies Act 2006

Registered office  
9 Cathedral Road  
Cardiff  
CF11 9HA

Signed by order of the trustees

*M. Merrill*

MUTALE MERRILL  
Company Secretary

*3/12/12*

**BAWSO LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BAWSO LIMITED**  
**YEAR ENDED 31 MARCH 2012**

We have audited the financial statements of BAWSO Limited for the year ended 31 March 2012 on pages 13 to 25, which have been prepared on the basis of the accounting policies set out on pages 15 to 17

This report is made solely to the company's members, as a body, in accordance with sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

The responsibilities of the trustees (who also act as directors of BAWSO Limited for the purposes of company law) for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Responsibilities of the Trustees on page 10.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BAWSO LIMITED**  
*(continued)*

**YEAR ENDED 31 MARCH 2012**

**BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 by the trustees 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 state of the charity's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the Trustees Annual Report is consistent with the financial statements



JONATHAN RHODES BSC (HONS) FCA  
(Senior Statutory Auditor)

For and on behalf of  
WALTER HUNTER & CO LIMITED  
Chartered Accountants & Statutory Auditor  
24 Bridge Street  
Newport  
South Wales  
NP20 4SF

3/12/12

**BAWSO LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2012**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds					
Voluntary income	2	1,948,806	192,027	2,140,833	2,220,390
Investment income	3	–	–	–	6,565
Incoming resources from charitable activities	4	313,376	–	313,376	298,432
<b>TOTAL INCOMING RESOURCES</b>		<b>2,262,182</b>	<b>192,027</b>	<b>2,454,209</b>	<b>2,525,387</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	5/6	(2,044,366)	(198,437)	(2,242,803)	(2,162,087)
Governance costs	7	(24,530)	–	(24,530)	(21,180)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(2,068,896)</b>	<b>(198,437)</b>	<b>(2,267,333)</b>	<b>(2,183,267)</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>	8	<b>193,286</b>	<b>(6,410)</b>	<b>186,876</b>	<b>342,120</b>
Transfer between funds	9	15,501	(15,501)	–	–
<b>NET INCOME FOR THE YEAR</b>		<b>208,787</b>	<b>(21,911)</b>	<b>186,876</b>	<b>342,120</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		383,579	633,729	1,017,308	675,188
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>592,366</b>	<b>611,818</b>	<b>1,204,184</b>	<b>1,017,308</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities

**BAWSO LIMITED**  
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**BALANCE SHEET**

**31 MARCH 2012**

	Note	2012 £	2011 £
<b>FIXED ASSETS</b>			
Tangible assets	11	613,836	632,750
Investments	12	<u>1</u>	<u>1</u>
		613,837	632,751
<b>CURRENT ASSETS</b>			
Debtors	13	263,367	99,819
Cash at bank and in hand		<u>404,044</u>	<u>381,384</u>
		667,411	481,203
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(77,064)</u>	<u>(96,646)</u>
<b>NET CURRENT ASSETS</b>		590,347	384,557
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,204,184</u>	<u>1,017,308</u>
<b>NET ASSETS</b>		<u>1,204,184</u>	<u>1,017,308</u>
<b>FUNDS</b>			
Restricted income funds	17	611,818	633,729
Unrestricted income funds	18	<u>592,366</u>	<u>383,579</u>
<b>TOTAL FUNDS</b>		<u>1,204,184</u>	<u>1,017,308</u>

These financial statements were approved by the members of the committee on the 31/12/12 and are signed on their behalf by



MRS V PATEL



MR E CHAP

Company Registration Number 03152590

The notes on pages 15 to 25 form part of these financial statements



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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006

**Consolidation**

In the opinion of the members of the committee, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

The directors do not consider the cost of preparing consolidated accounts justifiable and note 11 provides adequate details relating to the nature of the trading subsidiary.

**Cash flow statement**

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

**Incoming resources**

Incoming resources are accounted for on an accruals basis except appeal and donation income which is recognised when received.

**Investment income**

Bank interest received is included on an accruals basis.

**Deferred income**

In accordance with the statement of recommended practice for accounting and reporting by charities (Effective April 2005) issued by the charity commission for England & Wales, grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

**Unrealised and realised gains**

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**1. ACCOUNTING POLICIES** *(continued)*

**Resources expended**

Expenditure within the relevant activity categories of resources are recognised when there is a legal and constructive obligation committing the charity to expenditure, as described in financial reporting standards 5 and 12

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

**Costs of generating funds**

Costs are included in generating income resources from all sources other than from undertaking charitable activity

**Charitable activities**

Costs included in charitable activities comprise all resources applied by the charity in undertaking its work to meet its charitable objectives as opposed to the cost of raising the funds to finance these activities and governance costs

**Governance costs**

Included are the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work

**Allocation of costs within types of resources expended.** The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are

- A) Staff time
- B) Directly attributable

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the company, and is therefore included in the relevant costs in the statement of financial activities

**Fixed assets**

All fixed assets are initially recorded at cost

**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

Freehold Property	-	2% p a straight line
		The cost of the land is not depreciated
Office Furniture	-	33% p a straight line
Refuge Furniture	-	33% p a straight line
Motor Vehicles	-	25% p a straight line

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**1. ACCOUNTING POLICIES** *(continued)*

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

**2. VOLUNTARY INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
<b>Donations</b>				
Miscellaneous	10,165	—	10,165	11,476
Fundraising	2,115	—	2,115	4,414
Bank interest	269	—	269	—
<b>Grants receivable</b>				
SPRG Direct Access	582,893	—	582,893	589,431
SPRG Floating Support	407,368	—	407,368	442,368
Comic Relief	—	20,431	20,431	40,266
BBC Children in Need	—	25,892	25,892	35,756
National Assembly for Wales				
Childcare Funding	29,875	—	29,875	29,875
Welsh Government Core Grant	213,796	—	213,796	213,796
Welsh Government North Wales				
funding	130,170	—	130,170	130,170
WCVA	—	6,250	6,250	12,500
Home Office	2,500	72,470	74,970	66,250
Cardiff Tenant Support Scheme	219,804	—	219,804	219,804
Swansea Tenant Support Scheme	68,545	—	68,545	79,896
Criminal Justice Diogel Project	—	30,000	30,000	120,000
Playscheme fund Swansea City				
Council	—	—	—	1,303
WWNC	—	—	—	2,000
Core Funding FGM project	5,000	—	5,000	3,000
WCVA GWIRVOL Fund	—	4,746	4,746	5,454
Lloyds TSB Foundation England &				
Wales	—	10,000	10,000	3,333
Esmee Fairbairn	—	22,238	22,238	20,872
Merthyr Tydfil Housing Association				
Floating Support	30,376	—	30,376	7,679
Violence against Womens l&R	16,680	—	16,680	—
Association of Voluntary				
Organisations Wrexham	—	—	—	2,600
Wrexham Community Cohesion	2,428	—	2,428	9,216
Wrexham Trafficking Project	74,854	—	74,854	168,931
Salvation Army Diogel Project	146,968	—	146,968	—
Big Lottery Fund Awards for All	5,000	—	5,000	—
	<u>1,948,806</u>	<u>192,027</u>	<u>2,140,833</u>	<u>2,220,390</u>

**BAWSO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**3. INVESTMENT INCOME**

	<b>Total Funds</b>	<b>Total Funds</b>
	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Income from UK group undertakings	–	6,471
Bank interest receivable	–	94
	<u>–</u>	<u>6,565</u>

**4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>Funds</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Rental Income	<u>313,376</u>	<u>313,376</u>	<u>298,432</u>

**5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>Funds</b>	<b>Funds</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Women's Refuges	960,270	114,558	1,074,828	696,916
Floating support and advice	892,727	83,879	976,606	981,490
Men and youth project	1,961	–	1,961	–
Support costs	189,408	–	189,408	483,681
	<u>2,044,366</u>	<u>198,437</u>	<u>2,242,803</u>	<u>2,162,087</u>

**6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	<b>Direct</b>	<b>Support</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>charitable</b>	<b>costs</b>	<b>2012</b>	<b>2011</b>
	<b>activities</b>	<b>£</b>	<b>£</b>	<b>£</b>
Women's Refuges	1,074,828	94,704	1,169,532	837,860
Floating support and advice	976,606	94,704	1,071,310	1,324,227
Men and youth project	1,961	–	1,961	–
	<u>2,053,395</u>	<u>189,408</u>	<u>2,242,803</u>	<u>2,162,087</u>

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**7. GOVERNANCE COSTS**

	Unrestricted Funds	Total Funds 2012	Total Funds 2011
	£	£	£
Audit fees (including VAT)	7,422	7,422	7,203
Legal and professional fees	11,810	11,810	10,365
Costs of trustees' meetings	2,057	2,057	1,720
Bank charges	3,241	3,241	1,892
	<u>24,530</u>	<u>24,530</u>	<u>21,180</u>

Included in the cost of Trustees' meetings is an amount of £60 (2011 £17 80) paid to the Trustees in reimbursement of expenses. Four Trustees claimed expenses during the year.

Funds belonging to the charity have been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or and to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The sum expended on such insurance was £271 (2011 £1,156).

**8. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging

	2012	2011
	£	£
Staff pension contributions	12,340	40,585
Depreciation	37,178	32,487
Auditors' remuneration		
- audit of the financial statements	<u>7,422</u>	<u>7,203</u>

**9. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	2012	2011
	£	£
Wages and salaries	1,471,455	1,423,841
Social security costs	143,639	138,796
Other pension costs	12,340	40,585
	<u>1,627,434</u>	<u>1,603,222</u>

No Trustee received any remuneration during the year (2011 nil)

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**9. STAFF COSTS AND EMOLUMENTS** *(continued)*

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	2012	2011
	No	No
Service delivery staff	58	57
Number of administrative staff	8	6
	<u>66</u>	<u>63</u>

The number of employees whose remuneration for the year fell within the following bands, were

	2012	2011
	No	No
£60,000 to £69,999	<u>1</u>	<u>1</u>

**10. TANGIBLE FIXED ASSETS**

	Freehold properties £	Office Furniture £	Refuge Furniture £	Motor Vehicles £	Total £
<b>COST</b>					
At 1 April 2011	619,712	122,641	66,979	56,880	866,212
Additions	–	11,527	6,737	–	18,264
Disposals	–	(2,706)	–	–	(2,706)
<b>At 31 March 2012</b>	<u>619,712</u>	<u>131,462</u>	<u>73,716</u>	<u>56,880</u>	<u>881,770</u>
<b>DEPRECIATION</b>					
At 1 April 2011	14,754	104,391	57,438	56,879	233,462
Charge for the year	10,667	16,137	10,374	–	37,178
On disposals	–	(2,706)	–	–	(2,706)
<b>At 31 March 2012</b>	<u>25,421</u>	<u>117,822</u>	<u>67,812</u>	<u>56,879</u>	<u>267,934</u>
<b>NET BOOK VALUE</b>					
<b>At 31 March 2012</b>	<u>594,291</u>	<u>13,640</u>	<u>5,904</u>	<u>1</u>	<u>613,836</u>
At 31 March 2011	<u>604,958</u>	<u>18,250</u>	<u>9,541</u>	<u>1</u>	<u>632,750</u>

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**11. INVESTMENTS**

**Movement in market value**

	2012 £	2011 £
Acquisitions at cost	<u>1</u>	<u>1</u>
Market value at 31 March 2012	<u>1</u>	<u>1</u>
Historical cost at 31 March 2012	<u>1</u>	<u>1</u>

**Analysis of investments at 31 March 2012 between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
<b>Other investments</b>				
UK Group undertakings	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
Investments in group undertakings				
Ordinary shares      Unrestricted fund			1	1

The company owns 100% of the issued ordinary share capital of BAWSO Training and Interpreting Services Limited the Company is incorporated in England & Wales

**Aggregate capital and reserves**

	2012 £	2011 £
BAWSO Training and Interpreting Services Limited	(£18,433)	(£29,734)
Profit and (loss) for the year		
BAWSO Training and Interpreting Services Limited	£11,330	£12,526

Under the provision of section 398 of the Companies Act 2006 the company is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the company as an individual entity

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**12. DEBTORS**

	2012	2011
	£	£
Trade debtors	34,552	10,382
Amounts owed by group undertakings	49,892	49,892
Other debtors	—	262
Prepayments	178,923	39,283
	<u>263,367</u>	<u>99,819</u>

**13. CREDITORS: Amounts falling due within one year**

	2012	2011
	£	£
Trade creditors	7,060	16,185
PAYE and social security	35,244	36,737
Other creditors	438	—
Accruals	34,322	43,724
	<u>77,064</u>	<u>96,646</u>

**14. COMMITMENTS UNDER OPERATING LEASES**

At 31 March 2012 the company had annual commitments under non-cancellable operating leases as set out below

	2012		2011	
	Land and buildings £	Other items £	Land and buildings £	Other items £
<b>Operating leases which expire:</b>				
Within 1 year	-	1,800	-	-
Within 2 to 5 years	41,500	19,448	41,500	22,086
After more than 5 years	153,670	-	119,878	-
	<u>195,170</u>	<u>21,248</u>	<u>161,378</u>	<u>22,086</u>

**15. DISCLOSURE OF LIMITATION OF AUDITORS' LIABILITY**

By way of a board resolution the company has agreed to enter into a limited liability agreement with its auditors whereby their exposure to legal claims is limited to £50,000 per claim



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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**16. RESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2011	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2012
	£	£	£	£	£
Esmee Fairbairn	1,848	22,238	(18,532)	–	5,554
Lloyds TSB Foundation in England & Wales	941	10,000	(10,855)	–	86
Association of Voluntary Organisation Wrexham	2,000	–	–	–	2,000
Wrexham Trafficking Project	5,846	–	–	(5,846)	–
WCVA GWIRVOL	1,989	4,746	(6,833)	98	–
BBC Children in Need	6,025	25,892	(32,177)	260	–
IDVA Cardiff	1,243	24,970	(24,938)	–	1,275
Comic Relief	6,316	20,431	(26,410)	(337)	–
North Wales Freehold property	604,956	–	(10,665)	–	594,291
Swansea playscheme	(189)	–	–	189	–
WCVA	2,349	6,250	(8,861)	262	–
Diogel Project	(2,704)	30,000	(23,919)	(3,377)	–
IDVA Swansea	3,109	47,500	(35,247)	(6,750)	8,612
	<u>633,729</u>	<u>192,027</u>	<u>(198,437)</u>	<u>(15,501)</u>	<u>611,818</u>

Lloyds TSB Foundation is a two year funding for the Cardiff Volunteer project to create volunteering opportunities for people from disadvantaged background.

WCVA GWIRVOL is a one year funding for the Cardiff Volunteer project to create volunteering opportunities for young people under 25

WCVA have funded the 3 year volunteer Project in North Wales to create volunteer opportunities to BME women in North Wales

Trafficked Women's Project (Diogel) funded by the Home Office was the first supported housing project for trafficking women in Wales. The aim of the project is to provide appropriate accommodation and support

North Wales Trafficked Women's Project (Diogel) has been both Capital and revenue funded by the Welsh Government. This is the first BME refuge in North Wales

The joint initiative of the City Parochial Foundation (CPF), Esmée Fairbairn Foundation (EF) and Rosa (the UK's Women's Fund), funded BAWSO for a 3 year period for community-based preventative work on FGM. The funding is for a part time outreach worker and cost of community engagement

Welsh Government have funded the development of a FGM toolkit to help support the health professionals in their work

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**16. RESTRICTED INCOME FUNDS** *(continued)*

The IDVA grant is used to fund the employment of an Independent Domestic Violence Adviser to support service users through the Specialist Violence Court (SDVC) Service in Cardiff, Swansea and Newport

BBC Children in Need Grant is used to fund the Childcare Support Worker, the children's activities and events/trips to acknowledge the need of the diverse client group

The Comic Relief grant has been awarded over a three year term towards salaries and running cost of the Youth Project in Wrexham to support young girls who are potential victims of Domestic Abuse

**17. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2011	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2012
	£	£	£	£	£
General Funds	<u>383,579</u>	<u>2,262,182</u>	<u>(2,068,896)</u>	<u>15,501</u>	<u>592,366</u>

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
Esmee Fairbairn	–	5,554	5,554
Lloyds TSB Foundation in England & Wales	–	86	86
Association of Voluntary Organisation Wrexham	–	2,000	2,000
IDVA Cardiff	–	1,275	1,275
North Wales Freehold properties	594,291	–	594,291
IDVA Swansea	–	8,612	8,612
	<u>594,291</u>	<u>17,527</u>	<u>611,818</u>
<b>Unrestricted Income Funds:</b>			
General Funds	<u>19,546</u>	<u>572,820</u>	<u>592,366</u>
<b>Total Funds</b>	<u>613,837</u>	<u>590,347</u>	<u>1,204,184</u>

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**19. RELATED PARTY TRANSACTIONS**

The company was under the control of the Trustees throughout the current and previous year

As at 31st March 2012 the Company was owed £49,892 (2011 £49,892) from BAWSO Training and Interpreting Services Limited in respect of management charges receivable

**20. COMPANY LIMITED BY GUARANTEE**

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 13 board members of the company (2011 12 members)