

COMPANY REGISTRATION NUMBER: 03152590
CHARITY REGISTRATION NUMBER: 1084854

Bawso Limited
Company Limited by Guarantee
Financial Statements
31 March 2019



WALTER HUNTER & CO LIMITED
Chartered accountants & statutory auditor
24 Bridge Street
Newport
South Wales
NP20 4SF

Bawso Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2019

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	12
Statement of financial activities (including income and expenditure account)	16
Statement of financial position	17
Statement of cash flows	18
Notes to the financial statements	19

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2019

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2019.

Chair's report

Before I address the very significant challenges that were faced during the year I want to celebrate our achievements, something that is too often forgotten during difficult and rapidly changing circumstances.

Bawso has continued to involve service users at every level of the organisation, on the Board, in staff interviews, in delivering existing services and in planning new initiatives. In numerous ways this has grounded the decisions we have made and ensured that they really benefit service users. It has also acted as a persistent reminder of the importance of our work and the value of our effort.

Bawso has also advanced its prevention work in BME communities in order to sustain and develop the trusted relationships it has with those it serves in the knowledge that such work is just as important as delivering support services. This has been done on a shoestring and it is hoped that greater recognition will be given in future to the value for money and impact of prevention work.

Bawso has continued to commit time and effort to policy development at all levels although there are no dedicated resources for this. It is essential for practice to inform policy and Bawso knows only too well that sound policy requires a knowledge of what is happening within communities and with those at risk, and Bawso is committed to bring this experience to the table.

Bawso has remained steadfastly committed to the delivery of quality services notwithstanding all the challenges around changing funding regimes and their implications. Bawso staff have been steadfast, flexible and accepting given the pressures on them to deliver in difficult times. Increasing numbers of volunteers remain committed to Bawso and the Friends of Bawso continues to provide essential expertise.

There is no doubt that Bawso owes a great deal to its partners; the Welsh and UK Governments, Local Authorities, Police and numerous NGOs large and small, and a wide variety of funding bodies that have enabled Bawso to sustain services across Wales.

These achievements have been secured during a year of unrivalled challenge. There has been continuing uncertainty about core funding and the implementation of regional funding arrangements. Forward planning, so critical to the delivery of sound services, has not been easy. The drive towards single contract providers has threatened the importance of Specialist provision and introduced both competition and a reduction in budget provision. The implications of policy decisions are now being confronted and Bawso has faced considerable turbulence in what were previously sound and effective working relationships.

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Internally Bawso undertook a complete and forensic review of costs and made financial reductions in every department. The Management Team was slimmed down and reorganised. Draconian cost controls were introduced and the organisation turned its attention to maintaining its financial integrity whilst diversifying funding. The result was satisfactory but painful.

The continued effort to work with BME communities understandably led to increased demand for services that Bawso was ill equipped to meet. However, the dedication of all involved managed to meet its commitment to quality service provision.

2018 - 2019 was perhaps the most difficult year that Bawso has experienced. However, it had the effect of maximising the resolution and determination of the Board and Management to be at the top of its game in anticipating and overcoming difficulties.

I am absolutely confident that Bawso can prosper and grow in the coming years and will continue to provide a unique and invaluable service to the Citizens of Wales.

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Reference and administrative details

Registered charity name	Bawso Limited
Charity registration number	1084854
Company registration number	03152590
Principal office and registered office	Clarence House Clarence Road Cardiff CF10 5FB Wales

The trustees

Tahmina Khan - Chair	
Selina Moyo - Company Secretary	
Raidah Alam	
Jennifer Fletcher	
Dr Mohammed Hassan	
Chetna Sinha	
Cynthia Ogbono	(Appointed 13 November 2018)
Sian Morgan	(Appointed 13 November 2018)
Michael Murray - Treasurer	(Appointed 28 February 2019)
Prudence Phindile Ngcobo	(Appointed 28 February 2019)
Atsede Woldie	(Appointed 28 February 2019)
Rachel McDonald	Vice Chair (Retired 25 June 2018)
Anne Phillimore	(Appointed 13 November 2018)
Barbara Street	- Retired 31 July 2018)
Sheila Hendrickson Brown	(Retired 13 November 2018)
Jenine Abdo	(Retired 28 February 2019)
Sonia Khoury	(Retired 28 February 2019)
Sujatha Thaladi	(Retired 28 February 2019)
Gillian Owen	(Retired 11 March 2019)
Pauline Walker	(Appointed 31 July 2018 to 28 February 2019)
	(Appointed 13 November 2018 to 2 January 2019)

Company secretary Selina Moyo

Auditor Jonathan Rhodes BSC FCA (Senior Statutory Auditor)
Walter Hunter & Co Limited
Chartered accountants & statutory auditor
24 Bridge Street
Newport
South Wales
NP20 4SF

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Structure, governance and management

Leadership & management

The Board of Trustees is the governing body of the charity. It determines the strategic vision of the organisation, the direction and thrust of its work. It also monitors and evaluates quality and progress. The composition of the Board is very rich in its diversity. The Board is very diverse in terms of ethnicity, gender, age and backgrounds. Collectively, the Board has a wealth of expertise in all areas of our work. Survivors and Bawso ex-service users bring their first hand experience to ensure the organisation is at all times fully responsive to service users' needs and views. Most of our Trustees work in senior positions in the public, private and third sector and sit on other boards. They bring a wide range of finance, management and governance skills acquired in different sectors, including law, finance and banking sector, higher education, management consultancy, government, NHS, and housing.

Our Senior Management Team comprises the Chief Executive and six senior Heads of Department. They are multi-skilled specialists with many years experience, who have been dedicating their professional lives to Bawso for many years. Their expertise ranges from leading large teams and managing front-line services to developing strategies. They also have proven expertise in building coalitions and leading change. For example, the team chaired the Wales Violence Against Women Action Group, which was instrumental in lobbying the Welsh Government to pass the Violence Against Women, Domestic Abuse and Sexual Violence (Wales) Bill.

Partnership working

To ensure that the diverse needs of our service users are met, we work very closely with a range of service providers (e.g. mental health services, family law or immigration solicitors, and adult education) and statutory services. For example, we join efforts with the four police forces in Wales to protect victims and hold perpetrators to account; we collaborate with local authorities, especially children social services to improve outcomes for children who are on the child protection register. To improve our efficacy and efficiency, over the years we have forged close links with a very wide range of organisations. A few examples include:

- In Swansea, over the last few years, we have helped to set up Seren Môr, a consortium of five organisations working in the field of domestic abuse. We currently collaborate to develop and bid for joint services with the aim of increasing efficiencies and reducing duplication.
- In South East Wales, we are a key partner in the Gwent Regional Violence Against Women Domestic Abuse and Sexual Violence Partnership Board. This is a partnership of statutory and voluntary organisations regarded as an exemplary set-up for joint working across counties.
- In Cardiff, we offer all domestic abuse services as part of a consortium with two local Women's Aid groups, in a seven-year partnership funded by the local authority. We were instrumental in winning the contract in 2018. We bring our unique specialism and expertise to the One Stop Shop.

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Objectives and activities

1.0 OBJECTIVES AND ACTIVITIES.

Bawso is an all Wales registered charity (Number 1084854) and a company limited by guarantee (3152590) that delivers specialist services to people from Black and Minority Ethnic backgrounds who have been affected by all forms of harmful traditional practices including sexual violence domestic violence, female genital mutilation, forced marriage, honour-based violence and human trafficking.

Last year, we supported 6,745 ethnic minority people in Wales (98% of whom are women). We intervene at the earliest opportunity to protect people at risk of violence, and support those who are affected by it, accompanying them on a journey towards safety and recovery. We do this by delivering specialist services that are accessible 24/7, 365-day a year, via our helpline, advice and advocacy open door centres, purpose-built refuges, and community-based services.

We offer housing advice and support services to victims of violence. We contribute to women not becoming victims repeatedly, by building their confidence, assertiveness, and understanding of their rights. We support them to recover from the trauma they have experienced and move on with their lives.

We also reduce the barriers BME women face in accessing statutory services by training practitioners on the needs and experiences of BME women. Finally, we work with BME communities to challenge harmful traditional practices and change attitudes that allow abuse to continue to go unreported.

2.0 SERVICES DELIVERED

2.1 Protection and Support for victims of all forms of Violence Against Women

2.1.1 Advice and housing support

We help families at risk of becoming homeless, due to domestic abuse, to manage their accommodation and live independently and inclusively in the community. We offer advice, such as explaining letters, applying for benefits, signposting, and making referrals to other agencies. We also provide money and debt advice and training, and run a 24/7 helpline. In 2018/19, we advised 2,353 individuals, and provided housing-related support to 671 families. Our intervention is crucially important: last year, we prevented all families we supported and advised from becoming homeless.

2.1.2 Safe accommodation for victims of domestic abuse

Our five purpose-built refuges are specially adapted to meet the cultural and religious needs of service users. We deliver all our interventions in collaboration with service users; ultimately, the support aims to enable choice and control. Creating a safe environment and providing support to children is an integral part of what we do. In 2018/19, we accommodated 87 women and 95 children. Over 90% of service users told us that, since accessing the service, they felt safer and that both their lives and their children lives had improved.

2.1.3 Support for women at high risk of homicide (IDVA Service)

Highly trained, specialist workers provide outreach support to victims who are most at risk of homicide. In partnership with a range of agencies, they address practical steps to protect victims and their children, as well as longer-term solutions. In 2018/19, we supported 635 high-risk victims. Over 80% of women reported feeling safer, and witnessing a reduction in the escalation and severity of abuse.

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Objectives and activities *(continued)*

2.1.4 Services for victims of Human Trafficking and Modern Slavery

People can be trafficked into the UK for many different forms of exploitation such as forced prostitution, forced labour, forced criminality, domestic servitude, and forced marriage. We run the only supported housing (two safe houses) and outreach project for female and male victims of human trafficking and modern slavery in Wales. We provide practical and emotional support. This includes support with legal proceedings, to access psychotherapy services, pregnancy-related support, integrating in the local community, and acquiring life skills. We have been combating Human Trafficking in Wales for ten years. In 2009, we began supporting six victims; in 2018, we supported 259. We led the establishment of the Care Pathway for Victims in Wales. We coordinate Human Trafficking Multi-Agency Risk Assessment Conferences, where we share information with the police and other agencies. We are an active member of Welsh Government's Anti-Human Trafficking and Modern-day Slavery Leadership Group.

2.1.5 Services for women and families affected by Female Genital Mutilation (FGM)

We are the only organisation in Wales providing services to women and families affected by FGM. We provide one-to-one specialist, holistic and culturally competent support and advocacy that meet the physical, emotional and mental health needs of women and girls who have undergone FGM. We work very closely with children's services to protect children at risk. We also run support peer-groups for survivors. We have provided one-to-one support to 230 women affected by FGM (24 in 2018/19). We also set up the first specialist FGM Clinic in Wales, in partnership with the NHS, and convened the only FGM forum in Wales.

2.1.6 Services for women at risk of or victim of forced marriage and honour-based violence

We provide one-to-one support to women and girls affected by forced marriage and honour based violence. We have grown from supporting 47 people in 2011 to 122 in 2018/19. We work very closely with statutory agencies to improve services for victims. For example, we are a lead partner in the Welsh Government Forced Marriage Strategic Leadership Group, and a key stakeholder in the Home Office Forced Marriage Unit Partnership Board. In 2017, we co-developed the European Referral Pathway on Early or Forced Marriage to improve the response of frontline professionals across Europe.

2.2 Prevention of re-victimisation: Recovery and Empowerment Services

Recovery and empowerment services are critically important for victims from minority ethnic backgrounds and migrant and foreign-born women. This may be the first time in their lives that they have a chance to articulate their needs, manage their own finances, or live independently from family. They may have very limited support networks to rely on. They may not be able to access other vital services, such as mental health services, due to stigma and fear. In order to address these needs, we offer individual and group-based services to help women recover from trauma. We also offer peer-support and empowerment groups that help women make sense of their experiences, and understand what their human rights are. We provide opportunities for service users to regain or reshape their sense of self and capabilities. For example, by encouraging women to get involved in the running of the organisation, from taking part in recruitment panels and focus groups to design new services and evaluate current ones. For those women who do not feel able to take part, we offer a range of empowerment courses to build their confidence and assertiveness.

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Objectives and activities *(continued)*

2.3 Primary Prevention of Violence Against Women

We strive to contribute to ending all forms of violence and abuse. To this end, we raise awareness of all forms of Violence Against Women through a range of events and campaigns. We also work to change attitudes amongst communities, and build the capacity of other service providers to respond to the needs of BME victims.

2.3.1 Changing attitudes within BME Communities

We work to change attitudes within communities that traditionally practice Female Genital Mutilation, forced marriage, and honour-based violence. Our non-divisive engagement strategies help communities understand that they can preserve positive aspects of their 'culture', while discarding harmful practices. We train community members to become advocates for change, and equip young people with tools to keep safe from violence. In 2018/19, we directly reached over 1,500 people from practicing communities in Wales. As a result, communities are more aware of relevant legislation and of the risks of harmful traditional practices, more confident to reject them as part of their identity, and speak out against them.

2.3.2 Training for frontline workers in public services

People from minority ethnic backgrounds often report a lack of understanding of their needs by statutory and voluntary services. They also experience prejudice and judgmental attitudes. At the same time, professionals tell us that they need to understand the specific needs of BME clients and have appropriate tools to support them. We offer training and advice to practitioners in the health and education sector, police, social services, local authorities and third sector organisations. One example is the IRIS Project. Specialist Advocate Educators provide training and tailored consultancy to GP practice staff, and act as a single point of contact to accept referrals from GPs. This is making a real difference to victims of domestic abuse: for the first time in their lives, women who have been living in fear finally receive the support they so desperately need. Last year, we received 96 referrals from the surgeries we trained. This is in stark contrast to the two referrals received the year before the start of the project.

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Achievements and performance

3.0 ACHIEVEMENTS

Bawso is committed to addressing violence against women and our workers are trained in supporting women with multiple complex needs. Some key achievements we are proud of include:

- Receiving the Reducing Harm Award 2016 from North Wales PCC as part of the annual Community Awards.
- Chairing the Wales Violence Against Women Action Group (VAWAG) which has successfully campaigned for policy and legislative change across all levels of government, public bodies, the private sector and the public sphere.
- Being Lead Partner in the Welsh Government FGM and FM Strategic Leadership Group.
- Co-chairing human trafficking forums across Wales (Gwent, Dyfed Powys and North Wales)
- Providing representation on the Welsh Government Content Development Group set up to consider the proposed National Training Framework on VAW, DA and Sexual Violence and make recommendations on the required content of the framework.
Worked with Welsh Government to develop the National Training Framework on Violence Against Women, Domestic Abuse and Sexual Violence (supporting the VAWDASW Wales Act 2015),
- Delivering two conferences on FGM in partnership with the Welsh Government, focused on the training needs of practitioners and Working with the community.
- Developing an FGM Educational Booklet for professional practitioners and families which have been distributed to more than 5000 people in England and Wales.
- Convening the only FGM forum in Wales bringing together 7 stakeholder organisation and representatives from the community.
- Active member of Welsh Government's Anti-Human Trafficking and Modern-day Slavery Leadership Group. It leads in establishing the care pathways for victims of human trafficking in Wales and is the first point of contact on the Care Pathways for victims of human trafficking and modern-day slavery.
- Advice Quality Standard Accreditation.

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

4.0 FINANCIAL REVIEW

Bawso has faced significant challenges in the past few years in light of the financial climate whereby funding has reduced in contrast to rising expenditure. Bawso has been successful in maintaining a good working relationship with funders and have attracted new projects and initiatives. However, Bawso recognises that in order to continue the vital work throughout Wales the financial position and income needs to be continually reviewed and a more robust financial information and reassurance arrangement applied to our current and to potential working partnerships.

Bawso has always been proactive in ensuring that it actively foresees change and addresses it effectively when it arrives. The organisation has undertaken several organizational reviews in the past in anticipation of very significant growth in the activity and size of the organisation. This has strengthened the organisational structure of the charity and ensured that key management processes are robust and effective.

Bawso is now facing the challenge of re-commissioning related to Supporting People services across all projects in Wales. Accordingly, Bawso will deliver projects in collaboration with other organisations. Much of the year has been spent on building relationships with other organisations in the sector.

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

5.0 PLANS FOR THE FUTURE

5.1 Financial stability

Throughout 2018/19 the Bawso Board and Management Team has spent an inordinate amount of time overseeing and shaping the financial position of the charity through very difficult circumstances. The Board appreciated that prompt responsive actions would be necessary in navigating the organisation through 2018/19 and achieving a sound financial base thereafter.

With few exceptions the financial pressures in 2018/19 on Bawso resulted from external factors over which the organisation had little or no control. This required a determined focus on making the best use of existing resources and further changing the structure of the organisation in such a way as to withstand financial reductions and to 'future proof' services.

The Bawso Board was well aware of the uncertainties and challenges inherent in the introduction of Regional Commissioning bodies, and rightly felt that it was positioning itself appropriately to meet these challenges.

Bawso is also 'future proofing' services by working in partnership with other sectors. Bawso will continue to evidence the need and ever increasing demand for its services.

5.2 Service developments

Forward intentions are to;

- Develop Regional and pan-Wales consortiums.
- Expand services for victims of FGM, Forced Marriage and Modern Slavery.
- Sustain the Domestic Abuse Accommodation and Community based services funded through Supporting People funding

6.0 ACKNOWLEDGEMENTS

Bawso thanks to all Board members, staff, volunteers, interpreters, and supporters for their continued support during the year. Bawso could not have reached out and supported over 6,000 vulnerable people without their support and commitment

Bawso Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Walter Hunter & Co Limited as auditors will be proposed at the forthcoming Annual General Meeting.

The trustees' annual report and the strategic report were approved on 26/11/19 and signed on behalf of the board of trustees by:


M Murray
Trustee


S Moyo
Trustee

Bawso Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Bawso Limited

Year ended 31 March 2019

Opinion

We have audited the financial statements of Bawso Limited (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Bawso Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Bawso Limited *(continued)*

Year ended 31 March 2019

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Bawso Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Bawso Limited *(continued)*

Year ended 31 March 2019

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Bawso Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Bawso Limited *(continued)*

Year ended 31 March 2019

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Rhodes BSc BFP 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

26 November 2019

Bawso Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2019

		Unrestricted funds	2019 Restricted funds	Total funds	2018 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	647,252	20	647,272	1,802,002
Charitable activities	6	496,566	1,737,690	2,234,256	1,181,625
Other trading activities	7	25,801	–	25,801	26,022
Investment income	8	102	–	102	179
Other income	9	3,530	–	3,530	–
Total income		<u>1,173,251</u>	<u>1,737,710</u>	<u>2,910,961</u>	<u>3,009,828</u>
Expenditure					
Expenditure on charitable activities	10,11	1,441,527	1,749,790	3,191,317	3,190,793
Total expenditure		<u>1,441,527</u>	<u>1,749,790</u>	<u>3,191,317</u>	<u>3,190,793</u>
Net expenditure		<u>(268,276)</u>	<u>(12,080)</u>	<u>(280,356)</u>	<u>(180,965)</u>
Transfers between funds	16	(510,843)	510,843	–	–
Net movement in funds		<u>(779,119)</u>	<u>498,763</u>	<u>(280,356)</u>	<u>(180,965)</u>
Reconciliation of funds					
Total funds brought forward		873,564	53,617	927,181	1,108,146
Total funds carried forward		<u>94,445</u>	<u>552,380</u>	<u>646,825</u>	<u>927,181</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 37 form part of these financial statements.

Bawso Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	17	528,977	537,878
Investments	18	1	1
		<u>528,978</u>	<u>537,879</u>
Current assets			
Debtors	19	202,999	296,472
Cash at bank and in hand		163,624	274,419
		<u>366,623</u>	<u>570,891</u>
Creditors: amounts falling due within one year	20	248,776	181,589
Net current assets		<u>117,847</u>	<u>389,302</u>
Total assets less current liabilities		<u>646,825</u>	<u>927,181</u>
Net assets		<u>646,825</u>	<u>927,181</u>
Funds of the charity			
Restricted funds		552,380	53,617
Unrestricted funds		94,445	873,564
Total charity funds	22	<u>646,825</u>	<u>927,181</u>

These financial statements were approved by the board of trustees and authorised for issue on 26/11/19, and are signed on behalf of the board by:


M Murray
Trustee


S Moyo
Trustee

The notes on pages 19 to 37 form part of these financial statements.

Bawso Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2019

	2019 £	2018 £
Cash flows from operating activities		
Net expenditure	(280,359)	(180,965)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,362	18,204
Other interest receivable and similar income	(102)	(179)
Interest payable and similar charges	19,784	2,437
Gains on disposal of tangible fixed assets	(3,530)	–
Accrued expenses	13,429	3,009
<i>Changes in:</i>		
Trade and other debtors	93,470	74,780
Trade and other creditors	53,758	12,543
Cash generated from operations	(92,188)	(70,171)
Interest paid	(19,777)	(2,437)
Interest received	102	179
Net cash used in operating activities	<u>(111,863)</u>	<u>(72,429)</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,462)	(6,876)
Proceeds from sale of tangible assets	3,530	–
Net cash used in investing activities	<u>1,068</u>	<u>(6,876)</u>
Net decrease in cash and cash equivalents	(110,795)	(79,305)
Cash and cash equivalents at beginning of year	274,419	353,724
Cash and cash equivalents at end of year	<u>163,624</u>	<u>274,419</u>

The notes on pages 19 to 37 form part of these financial statements.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2019

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Clarence House, Clarence Road, Cardiff, CF10 5FB, Wales.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

The Directors have considered the financial position of the charity in detail. They have reviewed future funding arrangements and detailed financial budgets. Based upon these detailed reviews the Directors consider that the charity is a going concern and will be able to continue to operate.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Fund accounting

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Any proposed transfer between funds would be considered on the particular circumstances.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

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

Freehold property	-	2% p.a. Straight line
Refuge furniture	-	33% p.a. Straight line
Motor Vehicles	-	25% p.a. Straight line
Office furniture and computer equipment	-	33% p.a. Straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The charity 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 47 members of the company (2018: 23 members).

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations from Bawso Training and Interpreting Services Limited (note 25)	19,493	–	19,493
Donations	2,240	20	2,260
Grants			
Home Office - Diogel Project	591,067	–	591,067
Coutts foundation	30,000	–	30,000
DWP LP Fund ISCS	–	–	–
Sponsorship			
Student placement	–	–	–
Subscriptions			
Membership	727	–	727
Other donations and legacies			
UK Settlement Scheme	3,725	–	3,725
	<u>647,252</u>	<u>20</u>	<u>647,272</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations from Bawso Training and Interpreting Services Limited (note 25)	789	–	789
Donations	7,741	–	7,741
Grants			
SPPG Direct Access	477,462	–	477,462
SPPG Floating Support	598,722	–	598,722
Home Office - Diogel Project	715,647	–	715,647
DWP LP Fund ISCS	616	–	616
Sponsorship			
Student placement	800	–	800
Subscriptions			
Membership	225	–	225
Other donations and legacies			
UK Settlement Scheme	–	–	–
	<u>1,802,002</u>	<u>–</u>	<u>1,802,002</u>

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Rental income	496,566	180	496,746
Welsh Government - Core Funding	—	213,000	213,000
Welsh Government - North Wales Outreach Service	—	130,000	130,000
Seren Mor - Bridging the gap	—	480	480
Welsh Government - Diogel project	—	74,000	74,000
Welsh Government - Childrens Funding	—	29,000	29,000
Communications Grant	—	4,999	4,999
Waterloo Foundation - FGM Project	—	2,500	2,500
Cardiff and Vale University Health Board IRIS Project	—	72,000	72,000
Swansea Change Fund - YAVA Project	—	12,352	12,352
Cardiff Community Safety Partnership IDVA Cardiff	—	—	—
North Wales PCC - IDVA	—	40,000	40,000
Esmee Fairbairn - FM and FGM Project	—	49,506	49,506
Wrexham Community Safety Partnership -IDVA	—	—	—
Welsh Refugee Council	—	—	—
Rosa UK fund for women	—	—	—
Swansea social services FGM project	—	25,500	25,500
SW Police Tarian	—	30,000	30,000
Cardiff city & south cluster IRIS project	—	—	—
Awards for all sister link project	—	3,000	3,000
Welsh Government - Inclusion Fund	—	36,260	36,260
Public health Wales - CEHR Research	—	—	—
Home Office – Building a Stronger Britain Together	—	39,246	39,246
North Wales PCC Anti-Slavery Conference	—	500	500
North Wales PCC Early Intervention Youth Project	—	13,720	13,720
SW PCC Victim Fund	—	8,788	8,788
Natwest Opportunities Fund – My Money My Future	—	25,282	25,282
Wales for Africa Project	—	1,200	1,200
SPPG Direct Access	—	662,661	662,661
SPPG Floating Support	—	263,516	263,516
	<u>496,566</u>	<u>1,737,690</u>	<u>2,234,256</u>

The charity has been informed by the funders that SPPG funding, previously disclosed as unrestricted income should, with effect from 1 April 2018, be disclosed as restricted income.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Rental income	436,439	170	436,609
Welsh Government - Core Funding	-	213,000	213,000
Welsh Government - North Wales Outreach Service	-	130,000	130,000
Seren Mor - Bridging the gap	-	-	-
Welsh Government - Diogel project	-	74,000	74,000
Welsh Government - Childrens Funding	-	29,000	29,000
Communications Grant	-	-	-
Waterloo Foundation - FGM Project	-	-	-
South Wales PCC IRIS Project	-	26,500	26,500
Swansea Change Fund - YAVA Project	-	17,600	17,600
Cardiff Community Safety Partnership IDVA Cardiff	-	42,901	42,901
North Wales PCC - IDVA	-	35,000	35,000
Esmee Fairbairn - FM and FGM Project	-	49,219	49,219
Wrexham Community Safety Partnership -IDVA	-	10,000	10,000
Welsh Refugee Council	-	6,195	6,195
Rosa UK fund for women	-	900	900
Swansea social services FGM project	-	5,000	5,000
SW Police Tarian	-	12,500	12,500
Cardiff city & south cluster IRIS project	-	6,153	6,153
Awards for all sister link project	-	5,336	5,336
Coutts foundation	-	30,000	30,000
Welsh Government - Inclusion Fund	-	22,066	22,066
Public health Wales - CEHR Research	-	4,950	4,950
Home Office - IDVA	-	-	-
Home Office - Diogel Project	-	-	-
Cardiff County Council - Tenant Support Scheme	-	-	-
SW PCC Victim Fund	-	-	-
South Wales PCC IRIS Project	-	-	-
Swansea Change Fund - IDVA	-	-	-
EU FEM European funding	-	24,696	24,696
	<u>436,439</u>	<u>745,186</u>	<u>1,181,625</u>

The charity has been informed by the funders that SPPG funding, previously disclosed as unrestricted income should, with effect from 1 April 2018, be disclosed as restricted income. The corresponding figures above are disclosed in accordance with the previous year's financial statements.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising events	12,600	—	12,600
Room hire	13,201	—	13,201
	<u>25,801</u>	<u>—</u>	<u>25,801</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fundraising events	21,806	—	21,806
Room hire	3,856	360	4,216
	<u>25,662</u>	<u>360</u>	<u>26,022</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	<u>102</u>	<u>102</u>	<u>179</u>	<u>179</u>

9. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Gain on disposal of tangible fixed assets held for charity's own use	3,530	—	3,530
	<u>3,530</u>	<u>—</u>	<u>3,530</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Gain on disposal of tangible fixed assets held for charity's own use	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Children's project	–	29,210	29,210
Refuge provision	738,980	674,108	1,413,088
Floating Support	–	277,120	277,120
SW PCC Victim Fund	–	8,706	8,706
Core costs	468,794	223,551	692,345
Natwest Skills and Opportunities	–	21,938	21,938
South Wales FGM Project	–	23,397	23,397
Iris project	–	54,980	54,980
Wales for Africa project	–	1,200	1,200
Cardiff IDVA	–	–	–
Seren Mor	–	480	480
Wrexham Council Africa Day	–	2,500	2,500
YAVA Project	–	12,366	12,366
Newport Forced Marriage	–	52,252	52,252
WG VAWDASV Communication Grant	–	4,999	4,999
North Wales and Wrexham IDVA	–	40,680	40,680
Forced Marriage Roadmap	–	–	–
North Wales Outreach Service	–	129,187	129,187
North Wales Asylum Seekers	–	10,558	10,558
SW Police Tarian	–	36,795	36,795
Cardiff City South Cluster project	–	–	–
Home Office Building A Stronger Britain Together	–	31,577	31,577
Awards for All sister link project	–	1,509	1,509
Welsh Inclusion Fund	–	36,102	36,102
North Wales Diogel Project	–	74,979	74,979
Public Health Wales CEHR Research	–	1,596	1,596
Rosa UK fund for Women	–	–	–
Support costs	233,753	–	233,753
	<u>1,441,527</u>	<u>1,749,790</u>	<u>3,191,317</u>

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

10. Expenditure on charitable activities by fund type *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Children's project	–	29,001	29,001
Refuge provision	1,320,028	–	1,320,028
Floating Support	569,871	–	569,871
SW PCC Victim Fund	–	–	–
Core costs	368,438	223,551	591,989
Natwest Skills and Opportunities	–	–	–
South Wales FGM Project	–	3,727	3,727
Iris project	–	28,171	28,171
Wales for Africa project	–	–	–
Cardiff IDVA	–	43,030	43,030
Seren Mor	–	–	–
Wrexham Council Africa Day	–	–	–
YAVA Project	–	23,428	23,428
Newport Forced Marriage	–	50,578	50,578
WG VAWDASV Communication Grant	–	–	–
North Wales and Wrexham IDVA	–	48,011	48,011
Forced Marriage Roadmap	–	26,867	26,867
North Wales Outreach Service	–	131,708	131,708
North Wales Asylum Seekers	–	–	–
SW Police Tarian	–	7,174	7,174
Cardiff City South Cluster project	–	4,780	4,780
Home Office Building A Stronger Britain Together	–	–	–
Awards for All sister link project	–	6,220	6,220
Welsh Inclusion Fund	–	26,525	26,525
North Wales Diogel Project	–	73,004	73,004
Public Health Wales CEHR Research	–	3,350	3,350
Rosa UK fund for Women	–	900	900
Support costs	201,931	500	202,431
	<u>2,460,268</u>	<u>730,525</u>	<u>3,190,793</u>

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Children's project	29,210	—	29,210	29,001
Refuge provision	1,413,088	—	1,413,088	1,360,828
Floating Support	277,120	—	277,120	611,531
SW PCC Victim Fund	8,706	—	8,706	—
Core costs	692,345	233,753	926,098	711,460
Natwest Skills and Opportunities	21,938	—	21,938	—
South Wales FGM Project	23,397	—	23,397	4,227
Iris project	54,980	—	54,980	28,171
Wales for Africa project	1,200	—	1,200	—
Cardiff IDVA	—	—	—	43,030
Seren Mor	480	—	480	—
Wrexham Council Africa Day	2,500	—	2,500	—
YAVA Project	12,366	—	12,366	23,428
Newport Forced Marriage	52,252	—	52,252	50,578
WG VAWDASV Communication Grant	4,999	—	4,999	—
North Wales and Wrexham IDVA	40,680	—	40,680	48,011
Forced Marriage Roadmap	—	—	—	26,867
North Wales Outreach Service	129,187	—	129,187	131,708
North Wales Asylum Seekers	10,558	—	10,558	—
SW Police Tarian	36,795	—	36,795	7,174
Cardiff City South Cluster project	—	—	—	4,780
Home Office Building A Stronger Britain	—	—	—	—
Together	31,577	—	31,577	—
Awards for All sister link project	1,509	—	1,509	6,220
Welsh Inclusion Fund	36,102	—	36,102	26,525
North Wales Diogel Project	74,979	—	74,979	73,004
Public Health Wales CEHR Research	1,596	—	1,596	3,350
Rosa UK fund for Women	—	—	—	900
	<u>2,957,564</u>	<u>233,753</u>	<u>3,191,317</u>	<u>3,190,793</u>

12. Analysis of support costs

	2019 £	2018 £
Premises	7,584	524
Communications and IT	96,818	93,014
General office	590	640
Finance costs	13,330	2,437
Governance costs	41,967	39,192
Central management costs	1,110	500
Travel	1,661	6,606
Repairs and renewals	15,352	21,529
Establishment costs	30,571	27,060
Mentoring, education and awareness	24,770	10,929
	<u>233,753</u>	<u>202,431</u>

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	11,363	18,204
Gains on disposal of tangible fixed assets	(3,530)	—

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	1,894,141	1,715,140
Social security costs	159,433	146,824
Employer contributions to pension plans	57,308	17,085
	<u>2,110,882</u>	<u>1,879,049</u>

The average head count of employees during the year was 96 (2018: 93). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Service delivery staff	73	74
Administrative staff	14	15
	<u>87</u>	<u>89</u>

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

	2019	2018
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year £650 of expenses were reimbursed to four trustees.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2019

16. Transfers between funds

As at 31 March transfers totalling £510,843 of restricted funds were made to unrestricted funds these related to projects which were partially funded by unrestricted funds in earlier years.

In 17/18 the property assets of the charity were transferred to unrestricted assets. Following discussions with the original funder it has been decided to treat these assets as restricted. Accordingly £530,994 has been transferred.

Funding from the Coutts foundation is now to be treated as unrestricted. Other transfers have been made as disclosed in Note 22.

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2018	619,715	98,021	56,880	211,564	986,180
Additions	–	2,462	–	–	2,462
Disposals	–	–	(37,920)	–	(37,920)
At 31 March 2019	<u>619,715</u>	<u>100,483</u>	<u>18,960</u>	<u>211,564</u>	<u>950,722</u>
Depreciation					
At 1 April 2018	88,721	91,143	56,879	211,559	448,302
Charge for the year	10,550	813	–	–	11,363
Disposals	–	–	(37,920)	–	(37,920)
At 31 March 2019	<u>99,271</u>	<u>91,956</u>	<u>18,959</u>	<u>211,559</u>	<u>421,745</u>
Carrying amount					
At 31 March 2019	<u>520,444</u>	<u>8,527</u>	<u>1</u>	<u>5</u>	<u>528,977</u>
At 31 March 2018	<u>530,994</u>	<u>6,878</u>	<u>1</u>	<u>5</u>	<u>537,878</u>

18. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 April 2018 and 31 March 2019	<u>1</u>
Impairment	
At 1 April 2018 and 31 March 2019	<u>–</u>
Carrying amount	
At 31 March 2019	<u>1</u>
At 31 March 2018	<u>1</u>

All investments shown above are held at valuation.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

19. Debtors

	2019 £	2018 £
Trade debtors	96,256	88,120
Amounts owed by group undertakings	24,642	11,198
Prepayments and accrued income	33,234	168,266
Other debtors	48,867	28,888
	<u>202,999</u>	<u>296,472</u>

20. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	72,384	48,564
Accruals and deferred income	105,497	92,068
Social security and other taxes	70,895	40,957
	<u>248,776</u>	<u>181,589</u>

21. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £57,308 (2018: £17,085).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
Core	342,570	1,173,251	(1,441,527)	20,151	94,445
Property	530,994	–	–	(530,994)	–
	<u>873,564</u>	<u>1,173,251</u>	<u>(1,441,527)</u>	<u>(510,843)</u>	<u>94,445</u>

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
Core	538,556	2,264,282	(2,460,268)	–	342,570
Property	–	–	–	530,994	530,994
	<u>538,556</u>	<u>2,264,282</u>	<u>(2,460,268)</u>	<u>530,994</u>	<u>873,564</u>

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

22. Analysis of charitable funds *(continued)*

Restricted funds	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Esmee Fairbairn - FGM Project	11,458	49,506	(52,254)	(8,710)	-
Welsh Government - Children's Funding	-	29,000	(29,210)	210	-
SW PCC Victim Fund	-	8,788	(8,706)	-	82
Waterloo Foundation - FGM Project	773	25,500	(23,398)	(2,875)	-
Cardiff Community Safety Partnership - Cardiff IDVA	(129)	-	-	129	-
Swansea ChangeFund - YAVA Project	16	12,352	(12,362)	(6)	-
North Wales PCC - IDVA	(3,011)	40,000	(40,680)	3,691	-
Welsh Government - North Wales Outreach Service	(1,174)	130,200	(129,186)	160	-
North Wales Freehold Property	-	-	(10,550)	530,994	520,444
Welsh Refugee Council	6,195	14,220	(10,558)	-	9,857
Home Office - Building a stronger Britain together	-	39,246	(31,577)	-	7,669
Welsh Government - Diogel Project	1,000	74,000	(74,979)	-	21
Natwest Skills and Opportunities My Money My Future	-	25,282	(21,937)	-	3,345
South Wales PCC Iris	(287)	72,000	(54,981)	-	16,732
Wales for Africa Project	-	1,200	(1,200)	-	-
Seren Mor - Bridging the Gap project	-	480	(480)	-	-
Welsh Government Core funding	-	213,000	(213,000)	-	-
FGM Cardiff Half Marathon	5,157	-	-	(5,157)	-
Wrexham Council - Africa day	-	2,500	(2,500)	-	-
WG VAWDASV Communities Grant	-	4,999	(4,999)	-	-
Anti Human Trafficking	1,195	-	-	(1,195)	-
Joseph Rowntree Foundation	850	-	-	(850)	-
SW Police Tarian	5,325	30,000	(36,795)	-	(1,470)
Cardiff city and south cluster IRIS project	(11)	-	-	11	-
Awards for All sister link project	(882)	3,000	(1,509)	(609)	-
Welsh Government Inclusion fund	(4,458)	36,260	(36,102)	-	(4,300)
Public Health Wales CEHR Research	1,600	-	(1,600)	-	-
Coutts Foundation	30,000	-	-	(30,000)	-
SPPG	-	926,177	(951,227)	25,050	-
	<u>53,617</u>	<u>1,737,710</u>	<u>(1,749,790)</u>	<u>510,843</u>	<u>552,380</u>

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

22. Analysis of charitable funds *(continued)*

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
Esmee Fairbairn - FGM Project	12,830	49,219	(50,591)	—	11,458
Welsh Government - Children's Funding	—	29,000	(29,000)	—	—
SW PCC Victim Fund	—	—	—	—	—
Waterloo Foundation - FGM Project	—	5,000	(4,227)	—	773
Cardiff Community Safety Partnership - Cardiff IDVA	—	42,901	(43,030)	—	(129)
Swansea ChangeFund - YAVA Project	5,843	17,600	(23,427)	—	16
North Wales PCC - IDVA	—	35,000	(37,997)	—	(2,997)
Welsh Government - North Wales Outreach Service	—	130,530	(131,704)	—	(1,174)
North Wales Freehold Property	541,544	—	(10,550)	(530,994)	—
Welsh Refugee Council	—	6,195	—	—	6,195
Home Office - Building a stronger Britain together	—	—	—	—	—
Welsh Government - Diogel Project	—	74,000	(73,000)	—	1,000
Natwest Skills and Opportunities My Money My Future	—	—	—	—	—
South Wales PCC Iris	—	26,500	(26,787)	—	(287)
Wales for Africa Project	—	—	—	—	—
Seren Mor - Bridging the Gap project	—	—	—	—	—
Welsh Government - Core funding	—	213,000	(213,000)	—	—
FGM Cardiff Half Marathon	5,157	—	—	—	5,157
Anti Human Trafficking	1,195	—	—	—	1,195
EU FEM European funding	2,171	24,696	(26,867)	—	—
Fatima project	—	—	—	—	—
Joseph Rowntree Foundation	850	—	—	—	850
Wrexham IDVA	—	10,000	(10,014)	—	(14)
SW Police Tarian	—	12,500	(7,175)	—	5,325
Cardiff city and south cluster IRIS project	—	6,153	(6,164)	—	(11)
Awards for All sister link project	—	5,336	(6,218)	—	(882)
Welsh Government Inclusion fund	—	22,066	(26,524)	—	(4,458)
Public Health Wales CEHR Research	—	4,950	(3,350)	—	1,600
Rosa UK fund for Women	—	900	(900)	—	—
Coutts Foundation	—	30,000	—	—	30,000
SPPG	—	—	—	—	—
	<u>569,590</u>	<u>745,546</u>	<u>(730,525)</u>	<u>(530,994)</u>	<u>53,617</u>

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

Forced Marriage Project

The Forced Marriage Project is funded for 3 years by the Esmée Fairbairn Foundation to reduce the risk to girls and young women being forced into marriage in South Wales. This raising awareness initiative enhanced the knowledge and understanding of BME communities, professionals and young people in schools of the impact of Forced Marriage and how to challenge it. The project funded a part time support worker and activity cost.

In January 2019, Bawso has also been awarded 12 months funding by the Home Offices Building a Stronger Britain Together Programme to deliver awareness activities across Wales. The project targets young people, parents, new arrivals, schools, community members of different generation's and one to one support for those at risk or victims of Forced Marriage.

Youth against Violence and Abuse (YAVA).

The Youth against Violence and Abuse Project (YAVA) was funded by the Swansea City Council - Swansea Change Fund. It was an initiative to equip young people (11- 25 year olds) with the knowledge and tools to identify, prevent and protect against trafficking, forced marriage, honor based violence and FGM, and cyber bullying. The project funded a part time support worker and activity cost.

Female Genital Mutilation Project (FGM)

Esmée Fairbairn Foundation also funded Bawso for a 3 year period for community-based Preventative work on FGM in South Wales. The project is working closely with the social services due to the increased number of safeguarding referrals.

The Home Office also funds the FGM Project to run the same activities as the Forced Marriage Project across Wales.

BME Safeguarding Project

Swansea Social Services funded a support worker to work alongside the social services to raise awareness of harmful traditional practices and increase the rate of reporting.

Independent Domestic Violence Advocates Project (IDVA)

Police & Crime Commissioners and the Community Safety Partnerships fund the IDVA projects. The IDVA grant is used to fund the employment of Independent Domestic Violence Advisers to support high risk service users through the Specialist Domestic Violence Court (SDVC) Service. The project runs in the North Wales region.

Identification and Referral to Improve Safety Project (IRIS)

The IRIS project is in partnership with Cardiff and the Vale University Health Board and Cardiff Women Aid. IRIS provides domestic abuse training, support and referral programme for GP surgeries. Core areas of the programme are training and education for the clinical team and ancillary staff, clinical enquiry and care pathways for primary health care practitioners and an enhanced referral pathway to specialist domestic violence services for all patients experience DVA. The training is delivered by by Advocators/ Educators (AE) and Clinical Leads. Bawso is responsible for managing and overseeing AE's work and deliver IRIS Programme across surgeries in selected cluster in Cardiff and Vale of Glamorgan.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

22. Analysis of charitable funds *(continued)*

Human Trafficking & Modern Slavery MARAC Coordinator

South Wales Police - Tarian ROCU has funded a full time coordinator for two years which started in November 2017.

The aim of the Human Trafficking & Modern Slavery MARAC is to provide a structure where professionals can refer known or suspected victims of human trafficking/modern slavery and share information where there may be suspicious activity. The multi-agency group can then discuss, share intelligence and investigate whether an individual has been trafficked and formulate an action plan in response to safeguard and protect the health and wellbeing of the potential victim and the wider community. The Co-ordinators role is to co-ordinate and administers the complexity of this process across South Wales and to be the central point of contact for professionals seeking advice about safeguarding potential victims.

Sisterlink Project

The Awards for All grant supports a group of BME women affected by FGM, Domestic Abuse, Modern Slavery, and Forced Marriage & Sexual Violence. The group has evolved into a safe space for exploring how violence affects lives & infringes Human Rights. It is also a forum for discussing the role women can play in identifying families at risk & supporting others in the community. The funding mainly supports the costs around group activities ie travel, childcare, refreshment and venue costs. This project came to an end at the start of this financial year. However Bawso has applied for another round of funding to continue the project to the next phase.

Asylum and Refugee Project

The Welsh Governments Inclusion Fund has granted a 3 year funding to provide community based raise awareness about all forms of Violence Against Women to Asylum Seekers and Refugees across Wales. The project also provides training sessions to professionals about the experience of Asylum Seekers and Refugees around FGM, Forced Marriage and Human Trafficking. The project funds a part time support worker and cost of running the awareness sessions and training to professionals.

My Money My Future Project

Natwest - Skills and Opportunities Programme provided one year funding for a part time worker to provide financial advice and support to victims and survivors of Domestic Abuse. The project raised awareness about the UK financial/banking system, provided budgeting skills, offered employment advice and training opportunity.

Bawso Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

23. Analysis of net assets between funds

	Tangible fixed assets	Net current assets	Total
	£	£	£
Restricted Income Funds:			
SW PCC Victim Fund	–	82	82
Welsh Refugee Council	–	9,857	9,857
Home Office - Building a stronger Britain together	–	7,669	7,669
Welsh Government - Diogel Project	–	21	21
Natwest Skills and Opportunities My Money My Future	–	3,345	3,345
South Wales PCC Iris	–	16,732	16,732
SW Police Tarian	–	(1,470)	(1,470)
Welsh Government Inclusion fund	–	(4,300)	(4,300)
North Wales Freehold Property	520,444	–	520,444
	<u>520,444</u>	<u>31,936</u>	<u>552,380</u>
Unrestricted Income Funds	8,534	85,911	94,445
Total Funds	<u>528,978</u>	<u>117,847</u>	<u>646,825</u>

24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2019	2018
	£	£
Not later than 1 year	28,738	5,739
Later than 1 year and not later than 5 years	54,229	77,229
Later than 5 years	195,641	195,641
	<u>278,608</u>	<u>278,609</u>

25. Limitation of auditors liability

By way of a members' resolution dated 4th December 2018, 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.

26. Related parties

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

During the year the trustee Mrs C Sinha was also a director of Bawso Training and Interpreting Services Limited. As at 31st March 2019 £24,642 (2018: £11,198) was owed from Bawso Training and Interpreting Services Limited. As at 31st March 2019 Bawso Training and Interpreting Services Limited made a donation of £19,493 (2018: £789) to Bawso Limited by guarantee.