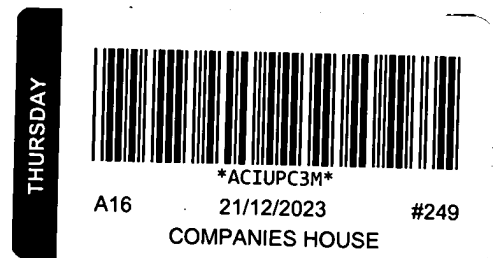


COMPANY REGISTRATION NUMBER: 03152590  
CHARITY REGISTRATION NUMBER: 1084854

**Bawso Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2023**



**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 2023**

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# **Bawso Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

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 2023.

#### **Chair's report**

I am pleased to present the Chair's forward for the Annual Report and Accounts for the fiscal year 2022/2023. Though the period was marked by significant challenges and remarkable achievements in our unwavering commitment to addressing the needs of Black and Minority Ethnic (BME) people fleeing domestic abuse, honour-based violence, forced marriage, and modern-day slavery, Bawso has continued to demonstrate resilience, adaptability, and a deep commitment to our mission.

This year, we have provided safe spaces, counselling, advocacy support, and training to more individuals than ever before, furthering our commitment to the well-being and empowerment of women fleeing domestic abuse. Notwithstanding the residual challenges posed by the pandemic, we were able to relaunch our One-Stop-Shop in North Wales and 90% of agencies have successfully returned to the building. Furthermore, Bawso's services for victims of modern slavery and human trafficking during 2022/2023 expanded to include the provision of safe and secure accommodation and outreach support for male and female victims. Through these services, we supported 322 service users in the community across Wales through a range of often complex individual recovery and support needs.

Key areas of support included mental health issues, working alongside multiagency safeguarding support, and dealing with immigration and asylum issues. Through our policy work, we contributed to insights into BME communities affected by VAWDASV. This included coordinating focus group discussions within the BME community for Public Health Wales with young people on their VAWDASV strategy that aims to contribute towards preventing violence between young people.

Our commitment to innovation, sustainability, and growth will continue to drive our efforts. During the year, we launched a media campaign on the FGM experiences of young women to increase awareness of some of the hidden forms of violence women from minority ethnic communities experience and improve safeguarding for young girls. In 2022/23, we continued to campaign for women with no recourse to public funds (NRPF) to the Welsh Government and were pleased to receive funding to provide services for those affected. We have continued to develop ground-breaking projects and services that address the unique and evolving needs of BME women fleeing domestic abuse. Our approach has enabled us to reach even more individuals in need, expand our service delivery, and promote strategic partnerships that strengthen our position in the sector.

In closing, I extend my heartfelt gratitude to our funders, partner agencies, supporters, staff and service users. The accomplishments we celebrate today are a testament to our collective efforts and shared vision. Thank you for your continued trust in us, and we look forward to the journey ahead with optimism and determination.

  
Mutale Merrill OBE - Chair

# **Bawso Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

#### **Reference and administrative details**

<b>Registered charity name</b>	Bawso Limited
<b>Charity registration number</b>	1084854
<b>Company registration number</b>	03152590
<b>Principal office and registered office</b>	Unit 4 Sovereign Quay Havannah Street Cardiff CF10 5SF Wales

#### **The trustees**

Mutale Merrill OBE - Chair	(Appointed 31 January 2023)
Michael Murray - Treasurer	
Mwape Burke	
Jennifer Fletcher	
Tahmina Khan	
Rachel McDonald	
Sian Morgan	
Shaheen Munsif	
Cynthia Ogbono	
Giovanni Riva	
Pauline Walker	

<b>Company secretary</b>	Pauline Walker
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<b>Auditor</b>	Jonathan Rhodes BSc BFP FCA (Senior Statutory Auditor) Walter Hunter & Co Limited Chartered accountants & statutory auditor 24 Bridge Street Newport South Wales NP20 4SF
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# **Bawso Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

#### **Structure, governance and management**

##### **1.0 Leadership & Management**

A Board of Trustees is an appointed or elected group of individuals that has overall responsibility for the management of an organization. The board of trustees is typically the governing body of an organization and seeks to ensure the best interest of stakeholders in all types of management decisions.

In Bawso, our board of trustees is a mixture of professionals, community leaders and ex-service users and former staff members. They all represent the nature of the people that we support. Bawso, being a for and by organisation, has a board that is reflective of the people that we serve. All these individuals have been selected to suit the skills that are required to run the organisation. 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 8 senior Heads of Department. They are multi-skilled specialists with many years' experience, who have been dedicating their professional lives to Bawso. 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.

##### **2.0 Partnership working**

Bawso has benefitted from collaborative working, where we have worked with other partners in the sector to achieve our goals. As a single organisation, we may have the expertise but limited resources, but working in partnership has accorded us that extra boost to give a robust and meaning response to our BME service users.

A few examples include:

In Cardiff we offer all domestic abuse services as part of a consortium with two other partners, in a seven-year partnership funded by the local authority. The RISE project is the main service delivery body for services to all victims of VAWDASV in Cardiff and the Vale. We bring our unique specialism and expertise to the One Stop Shop.

In Newport with deliver the BME Domestic Abuse Newport Floating Support Service in partnership with Llamau.

# **Bawso Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

##### **Objectives and activities**

##### **3.0 Service Delivery**

BAWSO support people from Black and Ethnic Minority backgrounds who are affected by domestic abuse and other forms of abuse, including Female Genital Mutilation, Forced Marriage, Human Trafficking & Prostitution.

BAWSO currently runs 30 projects supporting over 9,000 people every year in Wales through the provision of purpose built refuges, safe houses, and an extensive Outreach & Resettlement Programme and Floating Support Programme. We provide support, advice and information from our offices in Cardiff, Merthyr Tydfil, Newport, Swansea and Wrexham.

Last year we supported ethnic minority people in Wales. 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 and contribute to women not becoming repeated victims by building their confidence, assertiveness, and understanding of their rights. We support them to recover from the trauma they have experienced and to 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.

##### **3.1 Protection and Support for victims of all forms of Violence Against Women**

##### **3.1.1 Advice and housing support**

We provide practical and emotional support to families at risk of becoming homeless due to domestic abuse and to manage their accommodation and live independently and inclusively in the community. We offer advice on their entitlements, applying for benefits, signposting, and making referrals to other agencies. We also provided advice and training and run a 24/7 Helpline. In 2022/23, we took 6,435 advice calls compared to 5,617 in 2021/22 an increase of 15%. We also provided housing-related support to 551 families compared to 483 in the prior year an increase of 14% . Our intervention is crucially important.

##### **3.1.2 Safe accommodation for victims of domestic abuse**

Our 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 with the aim of providing both choice and control over arrangements. Creating a safe environment and providing support to children is an integral part of Bawso services. In 2022/23 we accommodated 101 women and 54 children and in 2021/22 95 women and 88 children and increase of 6%.

##### **3.1.3 Outreach Support for women at high risk in rural areas**

Highly trained, specialist workers provide outreach support to victims who are most at risk. In partnership with a range of agencies they address practical steps to protect victims and their children and identify longer-term solutions. In 2022/23 we supported 274 victims compared to 98 the prior year. The increase has been 3 fold due to a rise in short term support sessions.

## **Bawso Limited**

### **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

##### **3.1.4 Services for victims of Human Trafficking and Modern Slavery**

Bawso's Modern Slavery and Human Trafficking support and safe accommodation Services are provided through the Diogel Project. The Welsh Government funds Bawso to carry out this work in North Wales. Traffickers use force, fraud, or coercion to lure their victims and compel them into labour or commercial sexual exploitation. Bawso works closely with the Police and Border Force, and under the auspices of The Salvation Army, to support victims who are invariably extremely traumatised, some of whom access the National Referral Mechanism and others who remain outside it.

We provide practical and emotional support. This includes support with legal proceedings, access psychotherapy services and pregnancy-related support, integration into the local community, and acquiring life skills. In 2022/2023, we supported 336 men/women compared to 265 in 2021/22. This is an increase of 27%.

##### **3.1.5 Services for women and families affected by Female Genital Mutilation (FGM), Forced Marriage (FM) and Honour Based Violence (HBV)**

We are the leading organisation in Wales providing services to BME women and families affected by FGM, FM and HBV. We provide one-to-one specialist, holistic and culturally competent support and advocacy that meet the physical, emotional and mental health needs of BME women and girls. We work very closely with Children's Services to protect children at risk. We also run support peer-groups for survivors. Bawso Co-Chairs the Welsh Government All Wales HBV Leadership Group. Through our activities during the year we reached out to 575 individuals. In 2021/22 we reached out to 224 individuals which is over 150% rise. These projects usually vary in size and area year on year due to the short term nature of the funding.

##### **3.1.6 Support for Migrant Victims with No Recourse to Public Funds**

In April 2021, Southall Black Sisters and partners across the UK were awarded funds to operate the Support for Migrant Victims Scheme (SMV), a one-year project to provide temporary support migrant survivors of abuse and to build a better understanding of their needs. Bawso is a partner in this project, supporting victims of Violence Against Women Domestic Abuse Sexual Violence (VAWDASV) with No recourse to Public Funds (NRPF) in Wales. This project has since been extended for a further two years.

Priority is to be given to those survivors who do not currently have an established route to settlement although in some exceptional circumstances bridging support will be available to those who are otherwise eligible for the DDVC concession, asylum support, local authority or other state assistance

The number of migrants supported reduced from 89 to 58 during the year. The reduction in the number supported is not a reflection of demand. The number of migrants supported reduced due to the length of time taken to support the clients through the process.

##### **3.1.7 Support for Asylum Seekers and Refugees**

The Welsh Governments Inclusion Fund funded via the Welsh Refugee Council has provided community based raise awareness about all forms of Violence Against Women to Asylum Seekers and Refugees across Wales. The project supported 66 women/men compared to 33 the year before which is a 100% increase. As the demand has increased we are negotiating the prospect of expanding the project.

## **Bawso Limited**

### **Company Limited by Guarantee**

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

##### **Year ended 31 March 2023**

###### **3.2 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 an abusive partner, family or controller. They invariably 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. During the year we worked with 46 women. This the first of a three year funding.

###### **3.3 Primary Prevention of Violence Against Women**

Bawso is always seeking resources to strengthen and extend its prevention services designed to increase awareness and challenge attitudes of violence against women, domestic abuse, and sexual violence across the population.

Bawso seeks to avert violence before it occurs through training, awareness campaigns in schools and the community, and interventions designed to stop further acts of violence and re-victimisation.

Where resources allow, counselling services are available. Bawso seeks to use every means possible to change attitudes within black and minoritised communities to harmful cultural practices.

Incidences of violence against women, domestic violence, and sexual abuse continue to increase year on year. Prevention programmes designed to inhibit and thwart this behaviour are crucial if a perpetual increase in support services is to be avoided.

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.

###### **3.3.1 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. As a result communities are more aware of relevant legislation and of the risks of harmful traditional practices and more confident to reject them as part of their identity and speak out against them.

###### **3.3.2 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.



# **Bawso Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

IRIS is a training, support and referral programme in Cardiff and the Vale of Glamorgan, bringing primary care practitioners together to increase their awareness of the circumstances surrounding victims of domestic abuse, to identify victims, and enable them to disclose their circumstances. IRIS refers individuals to those statutory and third sector support services best equipped to help them. In 2022/23, we have reached 121 women, this has been consistent with the year before.

#### **4.0 ACHIEVEMENTS**

Bawso has continued to provide quality and safe services to those affected by Violence Against Women Domestic Abuse Sexual Violence (VAWDASV) from BME communities in Wales.

Bawso secured 3 year funding from the Ministry of Justice via the local Police and Crime Commissioners for BME Specialist Projects in Dyfed Powys, BME Youth Project and BME Group Work Project in Cardiff.

Bawso attained the ISO Certifications which means recognition of the work globally and potential access to international funds.

Bawso received capital funding to purchase and advice office in Newport.

#### **5.0 FINANCIAL REVIEW**

Bawso has always been proactive in ensuring that it actively foresees change and addresses it effectively when it arrives. The organisation has undertaken several organisational 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.

However, this year Bawso faced a different challenge - Rising cost of living. The rise in utility cost has increased our cost of running offices and refuge accommodations. The increase in cost of living has affected our staff which led to losing staff to higher paid jobs. It has been a difficult year for recruitment due to the uncompetitive salary we offer. We have negotiated with the commissioners to acknowledge the rising cost of living and therefore the need to increase staff salary. Some funders increased the funding for the following year and others allowed us to vary the budget to increase the salary of staff. Following a benchmarking exercise with similar organisations, the salary review proposal was approved by the Board.

In 2022/2023 we are pleased to report a surplus of £540,502. As at 31 March 2023 the charity reports retained reserves of £1,961,668 represented by £1,019,386 of unrestricted funds and £942,282 of restricted funds

# **Bawso Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

#### **6.0 PLANS FOR THE FUTURE**

Diversification of funding for non - statutory work  
Expansion of Advice and Information Project across Wales

#### **7.0 ACKNOWLEDGEMENTS**

- Home Office
- Welsh Government
- Cardiff County Council
- Newport City Council
- City and County of Swansea
- Wrexham County Borough Council
- Merthyr Tydfil County Borough Council
- Bridgend County Borough Council
- Rhondda Cynon Taf County Borough Council
- Cardiff and Vale University Health Board
- South Wales Police
- Gwent Police
- South Wales PCC
- North Wales PCC
- Dyfed Powys PCC
- Swansea VAWDASV
- Gwent VAWDASV
- Mid and West Wales VAWDASV
- Salvation Army
- Esme Fairbairn Foundation
- Welsh Refugee Council
- Coutts Foundation
- Big Lottery Fund
- Comic Relief
- Cardiff Women's Aid
- Llamau

# **Bawso Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

#### **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 13 March 23 and signed on behalf of the board of trustees by:

  
Mutale Merrill OBE - Chair  
Trustee

  
Michael Murray - Treasurer  
Trustee

# **Bawso Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Bawso Limited**

**Year ended 31 March 2023**

#### **Opinion**

We have audited the financial statements of Bawso Limited (the 'charity') for the year ended 31 March 2023 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 2023 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# **Bawso Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

#### **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.

#### **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.

# **Bawso Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

#### **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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- By enquiring with senior management and those charged with governance all area of risk identified were considered and any potential litigation or claim, if any, were noted
- Ensuring by enquiry that there were no issues of non-compliance with laws and regulations relating to tax and compliance
- By obtaining an understanding of the company's policies and procedures on compliance with laws and regulations, and with best accounting practice
- Noting issues discussed with Directors and the Senior Management Team as this relates to risks faced by the company
- Reviewing information received from the company's solicitors, if any and discussing their contents with the Directors
- Reviewing disclosures in the financial statements and testing to supporting documentation to assess compliance with applicable laws and regulations
- Auditing the risk of management overrides of controls including testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business

Through these procedures, we did not become aware of actual or suspected non-compliance.

## **Bawso Limited**

### **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

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 2023**

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

13 Dec 2023



# Bawso Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	14,258	—	<b>14,258</b>	12,416
Charitable activities	6	2,201,512	2,464,983	<b>4,666,495</b>	4,636,755
Other trading activities	7	24,264	—	<b>24,264</b>	8,555
Investment income	8	3,336	—	<b>3,336</b>	50
<b>Total income</b>		<u>2,243,370</u>	<u>2,464,983</u>	<u><b>4,708,353</b></u>	<u>4,657,776</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	2,065,443	2,102,408	<b>4,167,851</b>	4,193,003
<b>Total expenditure</b>		<u>2,065,443</u>	<u>2,102,408</u>	<u><b>4,167,851</b></u>	<u>4,193,003</u>
<b>Net income</b>		<u>177,927</u>	<u>362,575</u>	<u><b>540,502</b></u>	<u>464,773</u>
Transfers between funds		43,869	(43,869)	—	—
<b>Net movement in funds</b>		<u>221,796</u>	<u>318,706</u>	<u><b>540,502</b></u>	<u>464,773</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		797,590	623,576	<b>1,421,166</b>	956,393
<b>Total funds carried forward</b>		<u>1,019,386</u>	<u>942,282</u>	<u><b>1,961,668</b></u>	<u>1,421,166</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 18 to 38 form part of these financial statements.

# Bawso Limited


## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	16	825,103	653,508
Investments	17	1	1
		<u>825,104</u>	<u>653,509</u>
<b>Current assets</b>			
Debtors	18	806,899	789,871
Cash at bank and in hand		874,673	560,919
		<u>1,681,572</u>	<u>1,350,790</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>520,720</u>	<u>539,354</u>
<b>Net current assets</b>		<u>1,160,852</u>	<u>811,436</u>
<b>Total assets less current liabilities</b>		<u>1,985,956</u>	<u>1,464,945</u>
<b>Creditors: amounts falling due after more than one year</b>	20	<u>24,288</u>	<u>43,779</u>
<b>Net assets</b>		<u>1,961,668</u>	<u>1,421,166</u>
<b>Funds of the charity</b>			
Restricted funds		942,272	623,576
Unrestricted funds		1,019,396	797,590
<b>Total charity funds</b>	23	<u>1,961,668</u>	<u>1,421,166</u>

13 These financial statements were approved by the board of trustees and authorised for issue on 13 March 2023, and are signed on behalf of the board by:

  
Mutale Merrill OBE - Chair  
Trustee

  
Michael Murray - Treasurer  
Trustee

The notes on pages 18 to 38 form part of these financial statements.

# **Bawso Limited**

## **Company Limited by Guarantee**

### **Statement of Cash Flows**

**Year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income	<b>540,502</b>	464,773
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	<b>91,286</b>	78,619
Other interest receivable and similar income	<b>-</b>	(50)
Interest payable and similar charges	<b>100</b>	-
Gains on disposal of tangible fixed assets	<b>-</b>	-
Accrued expenses	<b>64,865</b>	112,617
<i>Changes in:</i>		
Trade and other debtors	<b>(17,028)</b>	(199,401)
Trade and other creditors	<b>(92,173)</b>	(255,257)
Cash generated from operations	<b>587,552</b>	201,301
Interest paid	<b>(100)</b>	50
Net cash from operating activities	<b>587,452</b>	201,351
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<b>(284,252)</b>	(112,920)
Proceeds from sale of tangible assets	<b>21,377</b>	-
Net cash used in investing activities	<b>324,577</b>	(112,920)
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	<b>(9,681)</b>	(6,221)
Proceeds from loans from group undertakings	<b>(1,142)</b>	1,142
Net cash used in financing activities	<b>(10,823)</b>	(5,079)
<b>Net increase in cash and cash equivalents</b>	<b>313,754</b>	83,352
<b>Cash and cash equivalents at beginning of year</b>	<b>560,919</b>	477,567
<b>Cash and cash equivalents at end of year</b>	<b>874,673</b>	560,919

The notes on pages 18 to 38 form part of these financial statements.

# **Bawso Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

#### **Year ended 31 March 2023**

##### **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 Unit 4 Sovereign Quay, Havannah Street, Cardiff, CF10 5SF, 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.

The financial statements are prepared in sterling, which is the functional currency of the entity, rounded to the nearest pound.

###### **Going concern**

There are no material uncertainties about the charity's ability to continue.

###### **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.

###### **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.

# **Bawso Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2023**

#### **3. Accounting policies *(continued)***

##### **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.

##### **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.

# **Bawso Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

#### **Year ended 31 March 2023**

#### **3. Accounting policies** *(continued)*

##### **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.

##### **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.

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Income tax

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

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

#### 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 45 members of the company (2022: 63 members).

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations from Bawso Training and Interpreting Services Limited (note 28)	7,081	–	<b>7,081</b>
Donations	6,827	–	<b>6,827</b>
<b>Subscriptions</b>			
Membership	350	–	<b>350</b>
	<u>14,258</u>	<u>–</u>	<u><b>14,258</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations from Bawso Training and Interpreting Services Limited (note 28)	10,431	–	<b>10,431</b>
Donations	875	–	<b>875</b>
<b>Subscriptions</b>			
Membership	1,110	–	<b>1,110</b>
	<u>12,416</u>	<u>–</u>	<u><b>12,416</b></u>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Anti Trafficking Monitoring Group	–	–	–
Cardiff County Council -Period Poverty Grant 2022-2023	–	1,999	1,999
Cardiff and Vale University Health Board IRIS Project	–	72,000	72,000
CFW North Wales Volunteer Project	–	–	–
Comic Relief - Community Experiencing Racial Inequality	–	1,675	1,675
Comic Relief/MOJ-Improve Safety of victims of abuse	–	–	–
Community Cohesion Fund	–	–	–
Covid - 19 Barclays 100x100 Aid Package	–	–	–
Covid - 19 Big Lottery Bridge to Safety	–	15,356	15,356
Covid - 19 Comic Relief - Global Majority	–	2,667	2,667
Covid - 19 Comic Relief - Intermediary Fund	–	–	–
Covid - 19 Coutts Foundation	50,000	–	50,000
Covid - 19 NW PCC VAWDASV - target hardening equip	–	–	–
Covid - 19 Respond and Adapt Migration	–	–	–
Covid - 19 WCVA Service User Wellbeing Project	–	–	–
Covid -19 Home Office Cyber Essentials	–	–	–
Cwm Taff HSG BME Project	–	29,086	29,086
Cwm Taff VAWDASV BME Project	–	–	–
DWP - Advice Worker in Cardiff & Newport	–	–	–
Dyfed Powys PCC	–	4,266	4,266
Dyfed Powys VAWDASV BME Specialist Worker	–	22,024	22,024
Esmee Fairbairn - VAWDASV Policy	44,624	–	44,624
Esmee Fairburn - Racialised communities	–	–	–
Garfield Western Foundation	–	–	–
Gwent PCC - BME Specialist Project	–	–	–
Gwent Regional VAWDASV BME Specialist	–	–	–
Gwent Regional VAWDASV BME Specialist project	–	46,091	46,091
HSG Direct Access	–	694,700	694,700
HSG Floating Support	–	354,785	354,785
National Collaborative Community Unit	–	–	–
North Wales PCC BME Engagement	–	30,000	30,000
North Wales Regional Equality Network	–	–	–
NWREN Consult 15-20 NW Group	–	2,400	2,400
PCC - South Wales BME Group Worker	–	27,500	27,500
PCC - South Wales BME Specialist Project	–	–	–
PCC - South Wales BME Youth Worker	–	17,500	17,500
Rental income	545,147	–	545,147
Salvation Army - Diogel Project	1,561,741	–	1,561,741
SEREDA Wales Project	–	–	–
South Wales Police Tarian ROCU	–	30,000	30,000
Southall Black Sisters - Support for migrant victims	–	203,469	203,469
Swansea VAWDASV BME Specialist	–	28,892	28,892
Thrive Womens Aid	–	–	–
UK Community Foundation BME Infrastructure Fund	–	–	–
Welsh Government - Capital grant	–	265,000	265,000
Welsh Government - Childrens Funding	–	26,650	26,650



## **Bawso Limited**

### **Company Limited by Guarantee**

#### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2023**

##### **6. Charitable activities *(continued)***

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Welsh Government - Core Funding	—	320,180	<b>320,180</b>
Welsh Government - Diogel project	—	90,755	<b>90,755</b>
Welsh Government - Inclusion Fund	—	22,735	<b>22,735</b>
Welsh Government - North Wales Outreach Service	—	134,803	<b>134,803</b>
Welsh Government HBA Training Contract	—	12,000	<b>12,000</b>
Welsh Government Wales and Africa Grant Scheme	—	4,863	<b>4,863</b>
WWA Period Dignity	—	3,587	<b>3,587</b>
Anti Trafficking Monitoring Group	—	—	—
CFW North Wales Volunteer Project	—	—	—
	<u>2,201,512</u>	<u>2,464,983</u>	<u><b>4,666,495</b></u>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Anti Trafficking Monitoring Group	3,026	—	3,026
Cardiff County Council Period Poverty Grant 2022-2023	—	—	—
Cardiff and Vale University Health Board IRIS Project	—	74,000	74,000
CFW North Wales Volunteer Project	—	10,000	10,000
Comic Relief - Community Experiencing Racial Inequality	—	—	—
Comic Relief/MOJ-Improve Safety of victims of abuse	—	91,200	91,200
Community Cohesion Fund	1,450	—	1,450
Covid - 19 Barclays 100x100 Aid Package	—	75,000	75,000
Covid - 19 Big Lottery Bridge to Safety	—	84,643	84,643
Covid - 19 Comic Relief - Global Majority	—	7,186	7,186
Covid - 19 Comic Relief - Intermediary Fund	—	32,500	32,500
Covid - 19 Coutts Foundation	50,000	—	50,000
Covid - 19 NW PCC VAWDASV - target hardening equip	—	(943)	(943)
Covid - 19 Respond and Adapt Migration	—	10,000	10,000
Covid - 19 WCVA Service User Wellbeing Project	—	76,492	76,492
Covid -19 Home Office Cyber Essentials	—	6,046	6,046
Cwm Taff HSG BME Project	—	57,762	57,762
Cwm Taff VAWDASV BME Project	—	10,510	10,510
DWP - Advice Worker in Cardiff & Newport	—	48,880	48,880
Dyfed Powys PCC	—	13,653	13,653
Dyfed Powys VAWDASV BME Specialist Worker	—	—	—
Esmee Fairbairn - VAWDASV Policy	50,000	—	50,000
Esmee Fairburn - Racialised communities	54,050	—	54,050
Garfield Western Foundation	50,000	—	50,000
Gwent PCC - BME Specialist Project	—	28,351	28,351
Gwent Regional VAWDASV BME Specialist	—	49,599	49,599
Gwent Regional VAWDASV BME Specialist project	—	—	—
HSG Direct Access	—	733,628	733,628
HSG Floating Support	—	172,904	172,904
National Collaborative Community Unit	300	—	300
North Wales PCC BME Engagement	—	20,000	20,000
North Wales Regional Equality Network	—	2,000	2,000
NWREN Consult 15-20 NW Group	—	—	—
PCC - South Wales BME Group Worker	—	—	—
PCC - South Wales BME Specialist Project	—	33,868	33,868
PCC - South Wales BME Youth Worker	—	—	—
Rental income	532,863	—	532,863
Salvation Army - Diogel Project	1,308,332	—	1,308,332
SEREDA Wales Project	—	3,600	3,600
South Wales Police Tarian ROCU	—	30,000	30,000
Southall Black Sisters - Support for migrant victims	—	189,589	189,589
Swansea VAWDASV BME Specialist	—	—	—
Thrive Womens Aid	2,052	—	2,052
UK Community Foundation BME Infrastructure Fund	—	20,000	20,000
Welsh Government - Capital grant	—	104,668	104,668
Welsh Government - Childrens Funding	—	28,944	28,944

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Welsh Government - Core Funding	–	306,170	306,170
Welsh Government - Diogel project	–	73,596	73,596
Welsh Government - Inclusion Fund	–	36,532	36,532
Welsh Government - North Wales Outreach Service	–	140,532	140,532
Welsh Government - HBA Training Contract	–	4,000	4,000
Welsh Government - Wales and Africa Grant Scheme	–	9,772	9,772
WWA Period Dignity	–	–	–
	<u>2,052,073</u>	<u>2,584,682</u>	<u>4,636,755</u>

#### 7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Room hire	9,340	–	9,340
Other income	14,924	–	14,924
	<u>24,264</u>	<u>–</u>	<u>24,264</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire	8,555	–	8,555
Other income	–	–	–
	<u>8,555</u>	<u>–</u>	<u>8,555</u>

#### 8. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	3,336	–	3,336

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable	50	–	50
	<u>50</u>	<u>–</u>	<u>50</u>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cardiff City Council - Period Poverty Grant	–	1,999	<b>1,999</b>
Children's project	–	26,650	<b>26,650</b>
Comic Relief MOJ Improve safety of victims of abuse	–	1,675	<b>1,675</b>
Core costs	297,770	320,257	<b>618,027</b>
Covid - 19 Projects	–	18,023	<b>18,023</b>
Cwm Taff HSG BME Project	–	22,608	<b>22,608</b>
Cwm Taff VAW DASV BME Project	–	–	–
DWP	–	–	–
Dyfed Powys PCC	–	2,840	<b>2,840</b>
Dyfed Powys VAWDASV BME Specialist worker	–	16,923	<b>16,923</b>
Esmee Fairbairn Racialised Communities	–	3,587	<b>3,587</b>
Esmee Fairbairn VAWDASV	44,024	–	<b>44,024</b>
Floating Support	–	274,148	<b>274,148</b>
Gwent Regional VAWDASV BME Specialist	–	46,092	<b>46,092</b>
Iris project	–	64,421	<b>64,421</b>
North Wales Diogel Project	–	90,754	<b>90,754</b>
North Wales Outreach Service	–	134,803	<b>134,803</b>
North Wales PCC CF BME Engagement workers	–	30,000	<b>30,000</b>
North Wales Regional Equalities Network	–	2,400	<b>2,400</b>
PCC - South Wales BME Youth Project	–	21,378	<b>21,378</b>
PCC - South Wales RISE BME Group worker	–	27,500	<b>27,500</b>
PCC Gwent BME Specialist project	–	–	–
Refuge provision	1,321,275	548,405	<b>1,869,679</b>
SEREDA Wales	–	–	–
South Wales Police Tarian ROCU	–	29,223	<b>29,223</b>
Southall Black Sisters Support for migrant workers	–	203,468	<b>203,468</b>
Swansea City Council VAWDASV BME Specialist project	–	25,892	<b>25,892</b>
Swansea Social Services FGM Project	–	–	–
Welsh Government Capital grant	–	–	–
Welsh Government VAWDASV HBA Training	–	12,000	<b>12,000</b>
Welsh Government Wales and Africa Grant Scheme	–	4,726	<b>4,726</b>
Welsh Government Hate Crime Minority Communities	–	–	–
Welsh Inclusion Fund	–	27,250	<b>27,250</b>
Support costs	402,374	145,386	<b>547,761</b>
	<u>2,065,443</u>	<u>2,102,408</u>	<u><b>4,167,851</b></u>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cardiff City Council - Period Poverty Grant	–	–	–
Children's project	–	28,046	28,046
Comic Relief MOJ Improve safety of victims of abuse	–	57,027	57,027
Core costs	313,469	310,037	623,506
Covid - 19 Projects	–	238,933	238,933
Cwm Taff HSG BME Project	–	43,799	43,799
Cwm Taff VAW DASV BME Project	–	8,195	8,195
DWP	–	48,880	48,880
Dyfed Powys PCC	–	9,865	9,865
Dyfed Powys VAWDASV BME Specialist worker	–	–	–
Esmee Fairbairn Racialised Communities	7,405	–	7,405
Esmee Fairbairn VAWDASV	51,585	–	51,585
Floating Support	–	189,077	189,077
Gwent Regional VAWDASV BME Specialist	–	49,671	49,671
Iris project	–	71,052	71,052
North Wales Diogel Project	–	82,286	82,286
North Wales Outreach Service	–	129,059	129,059
North Wales PCC CF BME Engagement workers	–	–	–
North Wales Regional Equalities Network	1,800	–	1,800
PCC - South Wales BME Youth Project	–	29,032	29,032
PCC - South Wales RISE BME Group worker	–	–	–
PCC Gwent BME Specialist project	–	18,200	18,200
Refuge provision	1,170,147	522,130	1,692,277
SEREDA Wales	–	1,200	1,200
South Wales Police Tarian ROCU	–	28,462	28,462
Southall Black Sisters Support for migrant workers	–	167,934	167,934
Swansea City Council VAWDASV BME Specialist project	–	–	–
Swansea Social Services FGM Project	52,271	–	52,271
Welsh Government Capital grant	400	99,126	99,526
Welsh Government VAWDASV HBA Training	–	–	–
Welsh Government Wales and Africa Grant Scheme	–	–	–
Welsh Government Hate Crime Minority Communities	–	(65)	(65)
Welsh Inclusion Fund	–	32,434	32,434
Support Costs	287,035	144,511	431,546
	<u>1,884,112</u>	<u>2,308,891</u>	<u>4,193,003</u>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2023

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Cardiff City Council - Period Poverty Grant	1,999	—	1,999	—
Children's project	26,650	—	26,650	28,046
Comic Relief MOJ Improve safety of victims of abuse	1,675	—	1,675	57,027
Core costs	618,027	205,821	823,848	822,179
Covid - 19 Projects	18,023	—	18,023	263,922
Cwm Taff HSG BME Project	22,608	6,400	29,008	53,864
Cwm Taff VAW DASV BME Project	—	—	—	10,510
DWP	—	—	—	48,880
Dyfed Powys PCC	2,840	1,426	4,266	13,652
Dyfed Powys VAWDASV BME Specialist worker	16,923	5,101	22,024	—
Esmee Fairbairn Racialised Communities	3,587	—	3,587	7,405
Esmee Fairbairn VAWDASV	44,024	600	44,624	51,585
Floating Support	274,148	42,246	316,394	204,640
Gwent Regional VAWDASV BME Specialist	46,092	—	46,092	49,671
Iris project	64,421	7,200	71,621	78,452
North Wales Diogel Project	90,754	—	90,754	82,286
North Wales Outreach Service	134,803	—	134,803	129,059
North Wales PCC CF BME Engagement workers	30,000	—	30,000	—
North Wales Regional Equalities Network	2,400	—	2,400	1,800
PCC - South Wales BME Youth Project	21,378	—	21,378	33,868
PCC - South Wales RISE BME Group worker	27,500	—	27,500	—
PCC Gwent BME Specialist project	—	—	—	24,474
Refuge provision	1,869,679	275,053	2,144,732	1,848,233
SEREDA Wales Project	—	—	—	1,200
South Wales Police Tarian ROCU	29,223	777	30,000	30,000
Southall Black Sisters Support for migrant workers	203,468	—	203,468	167,934
Swansea City Council VAWDASV BME Specialist project	25,892	3,000	28,892	—
Swansea Social Services FGM Project	—	—	—	52,271
Welsh Government Capital grant	—	—	—	99,676
Welsh Government Hate Crime Minority Communities	—	—	—	(65)
Welsh Government VAWDASV HBA Training	12,000	—	12,000	—
Welsh Government Wales and Africa Grant Scheme	4,726	137	4,863	—
Welsh Inclusion Fund	27,250	—	27,250	32,434
	<u>3,620,090</u>	<u>547,761</u>	<u>4,167,851</u>	<u>4,193,003</u>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 11. Analysis of support costs

	Refuge provision £	Floating support £	Core funded costs £	Cwm Taff HSG BME Project £	Iris Project £	Esme Fairbairn VAWDASV £	Welsh Government Wales and Africa Grant Scheme £
Central management costs	<u>275,053</u>	<u>42,246</u>	<u>205,821</u>	<u>6,400</u>	<u>7,200</u>	<u>600</u>	<u>137</u>
				Swansea City Council VAWDASV BME Specialist project £	Dyfed Powys VAWDASV BME Specialist worker £	<b>Total 2023</b> £	<b>Total 2022</b> £
Central management costs		<u>1,426</u>	<u>777</u>	<u>3,000</u>	<u>5,101</u>	<u>547,761</u>	<u>431,546</u>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

##### 12. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	91,286	78,619
Operating leases	288,453	295,850
Fees paid to the auditor (Incl. VAT):		
• For the audit of the financial statements	11,886	10,806
• For non-audit services	5,040	4,776

##### 13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	2,260,225	2,228,106
Social security costs	201,175	191,074
Employer contributions to pension plans	55,160	53,436
	<u>2,516,560</u>	<u>2,472,616</u>

The average head count of employees during the year was 109 (2022: 105). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Service delivery staff	84	83
Administrative staff	12	12
	<u>96</u>	<u>95</u>

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

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

##### Key Management Personnel

The key management personnel of the Charity are those persons having authority and responsibility for planning, directing and controlling the activities of the Charity, directly or indirectly, including any Trustee of the Charity. In addition to the Trustees, key management personnel includes the senior management team. Aggregate remuneration and benefits paid to key management personnel during the year amounted to £375,549 (2022: £373,727).

##### 14. Trustee remuneration and expenses

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

No trustee expenses have been incurred during the year (2022: £2,002).

##### 15. Transfers between funds

As at 31 March a transfer of restricted funds was made to unrestricted funds this related to projects which were partially funded by unrestricted funds.



# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2023

#### 16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2022	619,712	136,603	18,960	461,888	<b>1,237,163</b>
Additions	272,723	11,528	–	1	<b>284,252</b>
Disposals	–	(105,850)	(18,960)	(209,752)	<b>(334,562)</b>
<b>At 31 March 2023</b>	<b>892,435</b>	<b>42,281</b>	<b>–</b>	<b>252,137</b>	<b>1,186,853</b>
<b>Depreciation</b>					
At 1 April 2022	130,919	112,845	18,959	320,926	<b>583,649</b>
Charge for the year	10,550	5,151	–	75,585	<b>91,286</b>
Disposals	–	(89,183)	(18,959)	(205,043)	<b>(313,185)</b>
<b>At 31 March 2023</b>	<b>141,469</b>	<b>28,813</b>	<b>–</b>	<b>191,468</b>	<b>361,750</b>
<b>Carrying amount</b>					
<b>At 31 March 2023</b>	<b>750,966</b>	<b>13,468</b>	<b>–</b>	<b>60,669</b>	<b>825,103</b>
At 31 March 2022	488,793	23,758	1	140,962	653,514

#### 17. Investments

	Shares in group undertakings £
<b>Cost or valuation</b>	
At 1 April 2022 and 31 March 2023	<b>1</b>
<b>Impairment</b>	
At 1 April 2022 and 31 March 2023	<b>–</b>
<b>Carrying amount</b>	
At 31 March 2023	<b>1</b>
At 31 March 2022	1

All investments shown above are held at valuation.

#### 18. Debtors

	2023 £	2022 £
Trade debtors	749,098	754,879
Amounts owed by group undertakings	1,797	–
Prepayments and accrued income	56,004	34,992
	<b>806,899</b>	<b>789,871</b>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

##### 19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	9,810	—
Trade creditors	142,561	228,206
Amounts owed to group undertakings	—	1,142
Accruals and deferred income	327,100	262,229
Social security and other taxes	41,249	47,777
	<u>520,720</u>	<u>539,354</u>

##### 20. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	<u>24,288</u>	<u>43,779</u>

##### 21. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>221,679</u>	<u>101,230</u>

##### 22. 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 £55,160 (2022: £53,436).

##### 23. Analysis of charitable funds

###### Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>797,590</u>	<u>2,243,370</u>	<u>(2,065,443)</u>	<u>43,869</u>	<u>1,019,386</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>403,544</u>	<u>2,073,094</u>	<u>(1,884,112)</u>	<u>205,064</u>	<u>797,590</u>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 23. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Cardiff City Council - Period Poverty Grant	–	1,999	(1,999)	–	–
CFW North Wales Volunteer	–	–	–	–	–
Comic Relief - Community Experiencing Covid - 19 Barclays 100x100 Aid Package Capital fund	34,172	1,675	(1,675)	(11,277)	22,895
Covid - 19 Big Lottery A bridge to Safety for Black and Ethnic Minority Women	–	15,356	(15,356)	–	–
Covid - 19 Comic Relief Black and Minority Ethnic Community	–	–	–	–	–
Covid - 19 Gwent PCC	–	–	–	–	–
Covid - 19 Gwent VAWDASV	–	–	–	–	–
Covid - 19 Home Office Cyber Essentials	–	–	–	–	–
Covid - 19 North Wales PCC & VAWDASV needs based revenue 20/21	–	–	–	–	–
Community Advocates and Training shortfall	–	–	–	–	–
Covid - 19 NW PCC VAWDASV - target hardening equip	–	–	–	–	–
Covid 19 2nd grant VAWDASV Capital grant	–	–	–	–	–
Covid 19 Comic Relief Global Majority	–	2,667	(2,667)	–	–
Covid 19 Comic Relief Intermediary Fund	–	–	–	–	–
Covid 19 Respond and Adapt migration	–	–	–	–	–
Covid 19 WCVA Funding for service user	–	–	–	–	–
Covid -19 Welsh Government VAWDASV Diogel	–	–	–	–	–
Cwm Taf HSG BME project	–	29,086	(29,086)	–	–
Cwm Taff VAWDASV BME Project	–	–	–	–	–
Dyfed PCC	–	4,266	(4,266)	–	–
Dyfed Powys VAWDASV BME Specialist worker	–	22,024	(22,024)	–	–
Gwent Regional VAWDASV BME Specialist	–	46,091	(46,091)	–	–
HBA VAWDASV HBA Training	–	–	–	–	–
Housing Support Grant	–	1,049,486	(943,899)	–	105,587
IRIS Project	(380)	72,000	(71,620)	–	–
North Wales Freehold Property	488,793	265,000	–	(2,827)	750,966
North Wales PCC CF BME Engagement	–	–	–	–	–
North Wales PCC CF BME Engagement workers	2,400	30,000	(30,000)	–	2,400
NWREN Consult 15-20 NW groups OR	–	2,400	(2,400)	–	–
PCC - South Wales BME Youth Project	3,878	17,500	(21,378)	–	–
PCC - South Wales RISE BME Youth Worker	–	27,500	(27,500)	–	–
PCC Gwent BME Specialist Project	–	–	–	–	–
Rocu Tarian MARAC Co ordinator	–	30,000	(30,000)	–	–

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 23. Analysis of charitable funds *(continued)*

Restricted funds <i>(continued)</i>	At				At 31 March
	1 April 2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
SEREDA Wales Project	–	–	–	–	–
Southall Black Sisters - Support for migrant workers	–	203,468	(203,468)	–	–
Swansea City Council VAWDASV BME Specialist project	–	28,892	(28,892)	–	–
UK CF BME Infrastructure fund	–	–	–	–	–
Welsh Government Wales and Africa grant	–	4,863	(4,863)	–	–
Welsh Government - Children's Funding	–	26,650	(26,650)	–	–
Welsh Government - Diogel Project	–	90,755	(90,755)	–	–
Welsh Government - North Wales Outreach Service	–	134,803	(134,803)	–	–
Welsh Government - VAWDASV HBA Training	–	12,000	(12,000)	–	–
Welsh Government Capital grant	75,328	–	–	(24,858)	50,470
Welsh Government Core Funding	–	320,180	(320,180)	–	–
Welsh Government Hate Crime Minority Communities	–	–	–	–	–
Welsh Government Inclusion fund	4,514	22,735	(27,249)	–	–
WG Capital Grant 3 - Newport, Swansea, Flintshire	14,871	–	–	(4,907)	9,964
WG Wales and Africa Grant Scheme	–	–	–	–	–
WWA Period Dignity	–	3,587	(3,587)	–	–
	<u>623,576</u>	<u>2,464,983</u>	<u>(2,102,408)</u>	<u>(43,869)</u>	<u>942,282</u>

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 23. Analysis of charitable funds *(continued)*

##### Restricted funds *(continued)*

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Cardiff City Council - Period Poverty Grant	–	–	–	–	–
CFW North Wales Volunteer	–	10,000	(10,000)	–	–
Comic Relief - Community Experiencing	–	91,200	(57,028)	–	34,172
Covid - 19 Barclays 100x100 Aid Package Capital fund	–	75,000	(52,804)	(7,325)	14,871
Covid - 19 Big Lottery A bridge to Safety for Black and Ethnic Minority Women	–	84,643	(84,643)	–	–
Covid - 19 Comic Relief Black and Minority Ethnic Community	817	–	–	(817)	–
Covid - 19 Gwent PCC	–	–	3,923	(3,923)	–
Covid - 19 Gwent VAWDASV	146	–	–	(146)	–
Covid - 19 Home Office Cyber Essentials	–	6,046	(4,678)	(1,368)	–
Covid - 19 North Wales PCC & VAWDASV needs based revenue 20/21					
Community Advocates and Training shortfall	–	–	2,066	(2,066)	–
Covid - 19 NW PCC VAWDASV - target hardening equip	–	(943)	–	943	–
Covid 19 2nd grant VAWDASV Capital grant	–	1,376	(1,685)	309	–
Covid 19 Comic Relief Global Majority	–	7,186	(7,186)	–	–
Covid 19 Comic Relief Intermediary Fund	–	32,500	(31,085)	(1,415)	–
Covid 19 Respond and Adapt migration	–	10,000	(9,927)	(73)	–
Covid 19 WCVA Funding for service user	–	76,492	(76,492)	–	–
Covid -19 Welsh Government VAWDASV Diogel	1,000	–	–	(1,000)	–
Cwm Taf HSG BME project	–	57,762	(53,863)	(3,899)	–
Cwm Taff VAWDASV BME Project	–	10,510	(10,510)	–	–
DWP	–	48,880	(48,880)	–	–
Dyfed PCC	–	13,653	(13,653)	–	–
Dyfed Powys VAWDASV BME Specialist worker	–	–	–	–	–
Gwent Regional VAWDASV BME Specialist	–	49,599	(49,671)	72	–
HBA VAWDASV HBA Training	–	4,000	(4,000)	–	–
Housing Support Grant	–	906,532	(793,977)	(112,555)	–
IRIS Project	4,073	74,000	(78,453)	–	(380)
North Wales Freehold Property	499,341	–	–	(10,548)	488,793
North Wales PCC CF BME Engagement	–	20,000	(20,000)	–	–
North Wales PCC CF BME Engagement workers	–	–	–	–	–
NWREN Consult 15-20 NW groups OR	–	2,000	(1,800)	(200)	–
PCC - South Wales BME Youth Project	–	33,868	(33,868)	–	–
PCC - South Wales RISE BME Youth Worker	–	–	–	–	–

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 23. Analysis of charitable funds *(continued)*

Restricted funds <i>(continued)</i>	At				At 31 March
	1 April 2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
PCC Gwent BME Specialist Project	–	28,351	(24,473)	–	3,878
Rocu Tarian MARAC Coordinator	–	30,000	(30,000)	–	–
SEREDA Wales Project	–	3,600	(1,200)	–	2,400
Southall Black Sisters - Support for migrant workers	–	189,589	(167,933)	(21,656)	–
Swansea City Council VAWDASV BME Specialist project	–	–	–	–	–
UK CF BME Infrastructure fund	–	20,000	(20,000)	–	–
Welsh Government Wales and Africa grant	–	–	–	–	–
Welsh Government - Children's Funding	–	–	–	–	–
Welsh Government - Diogel Project	–	–	–	–	–
Welsh Government - North Wales Outreach Service	–	–	–	–	–
Welsh Government - VAWDASV HBA Training	–	–	–	–	–
Welsh Government Capital grant	44,641	103,292	(35,503)	(37,102)	75,328
Welsh Government Core Funding	–	549,242	(549,427)	185	–
Welsh Government Hate Crime Minority Communities	2,415	–	65	(2,480)	–
Welsh Government Inclusion fund	416	36,532	(32,434)	–	4,514
Welsh Government Capital Grant 3 - Newport, Swansea, Flintshire	–	–	–	–	–
WG Wales and Africa Grant Scheme	–	9,772	(9,772)	–	–
WWA Period Dignity	–	–	–	–	–
	<u>552,849</u>	<u>2,584,682</u>	<u>(2,308,891)</u>	<u>(205,064)</u>	<u>623,576</u>

# **Bawso Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

#### **Year ended 31 March 2023**

##### **23. Analysis of charitable funds** *(continued)*

###### **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. The training is delivered 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. This project will be coming to an end in March 2024 and will be recommissioned.

###### **Human Trafficking & Modern Slavery MARAC Coordinator**

South Wales Police, Gwent Police and Dyfed Powys Police in partnership funded the project - Tarian ROCU. The project funded a full time coordinator. 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. This project is renewed annually.

###### **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 funds a part time support worker.

###### **No recourse to public fund Project**

In April 2021, Southall Black Sisters and partners across the UK were awarded funds to operate the Support for Migrant Victims Scheme (SMV), a one-year project to provide temporary support migrant survivors of abuse and to build a better understanding of their needs. Bawso is a partner in this project, supporting victims of Violence Against Women Domestic Abuse Sexual Violence (VAWDASV) with No recourse to Public Funds (NRPF) in Wales.

The scheme is funded to provide support to up to 500 migrant victims of domestic and other forms of gender-related abuse (and their children) who are subject to the No Recourse to Public Funds (NRPF) Rule UK wide, with Bawso expected to support 75 victims in Wales a year. This pilot has been extended for a further two years.

###### **BME Specialist Project**

South Wales PCC, North Wales PCC, Dyfed Powys PCC and the Regional VAWDASV Groups funded the BME Specialist Projects in their regions. The funding enabled us to deliver community based support to BME victims of FGM, Forced Marriage and Honour Based Abuse.

###### **Advice Project**

The National Lottery Community Fund extended the project to provide an advice worker for a year. We have been able to support some of the most vulnerable women in our communities. These being women from the BME communities who have been victims of Gender based Violence. We have been able to inform and Raise awareness in the BME communities through this work. Work in partnership with other agencies and raise awareness amongst Professionals.

# Bawso Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	782	824,321	825,103
Net Current assets	1,018,604	117,961	1,136,565
<b>Net assets</b>	<b>1,019,386</b>	<b>942,282</b>	<b>1,961,668</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	40,344	613,164	653,508
Net Current Assets	757,246	10,412	767,658
<b>Net assets</b>	<b>797,590</b>	<b>623,576</b>	<b>1,421,166</b>

#### 25. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	560,919	313,754	874,673
Debt due within one year	(1,142)	(8,668)	(9,810)
Debt due after one year	(43,779)	19,491	(24,288)
	<b>515,998</b>	<b>324,577</b>	<b>840,575</b>

#### 26. Operating lease commitments

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

	2023 £	2022 £
Later than 1 year and not later than 5 years	3,687	—
Later than 5 years	329,635	288,453
	<b>333,322</b>	<b>288,453</b>

#### 27. Limitation of auditors liability

By way of a members' resolution dated 15th December 2021, 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.

#### 28. 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 2023 £1,797 (2022: £1,142 owed to Bawso Training and Interpreting Services Limited) was owed from Bawso Training and Interpreting Services Limited. As at 31st March 2023 Bawso Training and Interpreting Services Limited made a donation of £7,081 (2022: £10,431) to Bawso Limited by guarantee.



**Bawso Limited****Letter of comment – appendix of suggested improvements**

	<b>Current procedure</b>	<b>Possible Consequences</b>	<b>Suggested improvements</b>	<b>Benefit of Control</b>
1.	Fixed asset registers have been improved and migrated onto the Sage system. These could be further enhanced to ensure that all fixed assets are accurately recorded in line with the finance policy.	Misappropriation of company assets may occur. Capital funding for projects may be incorrectly classified in the management and financial accounts.	Ensure that the additions and disposals are in accordance with the finance policy.	Tighter controls over the non-current assets of the charity and correct classification of costs in financial and management accounts.
2.	The system involving payments to service users inevitably involves a high level of cash payments at short notice. This has been improved by the use of the B4B cards however in all instances the supporting documentation and approval of payments is required to ensure appropriate approval in accordance with the finance policy.	Whenever this is the case it is important that strong supervisory controls are in place both to ensure accurate accounting and to protect the employees involved.	Enhanced supervisory controls over the payment system.	Less likelihood of error and employees more protected.
3.	The control accounts are not cleared down in accordance with the reconciled reports.	Leads to inefficiencies when trying to inform management of monthly expenditure.	Ensure control accounts are fully reconciled and any potential queries are concluded on a timely basis	Ensures accuracy of management information
4.	On occasion purchase orders are not approved for purchase	Potential misappropriation of the organisation's assets.	In future the original signed order should be retained by the finance department and filed with the purchase invoice.	Prime records are appropriately recorded and authorised. The organisation's assets will be protected.
5.	The organisations policies are fully documented	The policies have not been fully reviewed	There should be an annual review of all financial policies approved at board level	The review process will ensure that the finance policy is fit for purpose and in line with the current aims and objectives of the organisation