

THE BASW TRUST

England & Wales · Charity number 298588

Details

Status Registered

Legal form Charitable company

Company number [02214337](#)

Registered 1988-02-22

Register [View on the Charity Commission register](#)

Contact

Address B A S W
Wellesley House
37 Waterloo Street
Birmingham
B2 5PP

Phone 01216223911

Email info@basw.co.uk

Website www.basw.co.uk

Activities

Objects: TO PROMOTE THE EDUCATION AND TRAINING OF SOCIAL WORKERS FOR THE BENEFIT OF THE PUBLIC. TO RELIEVE POVERTY AND ITS EFFECTS. TO PROMOTE THE EDUCATION OF THE PUBLIC IN MATTERS OF SOCIAL POLICY, SOCIAL ORGANISATION AND SOCIAL PROBLEMS.

Activities: Sponsors and undertakes research. Acts as umbrella and resource body. Campaigns against injustice, inequality & poverty. Producing practice guidance for social workers to assist them in developing their skills and knowledge base.

Classification

- **How:** Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30		£0	£7,195	-
2023-09-30		£0	£107	-
2022-09-30		£0	£413	-
2021-09-30	£5,400		£1,059	-
2020-09-30	£28,852		£9,673	-

Trustees

Name	Role	Appointed
Alison Kay Brammer		2021-11-29
Alix Lesley Graziani		2022-08-02
Dimas David Lopez Esparrell		2022-08-02
Frances Mary Fuller		2022-08-02
George Russell Hogarth		2022-07-11
THE BRITISH ASSOCIATION OF SOCIAL WORKERS		2011-07-12

THE BASW TRUST

England & Wales - Charity number 298588

Accounts

Registered number: 02214337
Charity number: 298588

The BASW Trust

Trustees' Report and Financial Statements

For the Year Ended 30 September 2020



The BASW Trust
(A company limited by guarantee)

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The BASW Trust
(A company limited by guarantee)

**Reference and Administrative Details of the Charitable company, its Trustees and Advisers
For the Year Ended 30 September 2020**

Trustees British Association of Social Workers
A Bartoli
A K Brammer
J Dudley
F Fuller (resigned 16 September 2020)
A J Garland (resigned 13 November 2019)
A N Gill
D N Jones
G M P Nosowska
D Peach (resigned 13 July 2020)
A C Reid (resigned 23 March 2020)
M Shamash
D Thompson (resigned 13 July 2020)
H M Tompsett (resigned 16 September 2020)

Company registered number 02214337

Charity registered number 298588

Registered office Wellesley House
37 Waterloo Street
Birmingham
West Midlands
B2 5PP

Independent auditor Dains LLP
15 Colmore Row
Birmingham
B3 2BH

The BASW Trust
(A company limited by guarantee)

Trustees' Report
For the Year Ended 30 September 2020

The Trustees present their annual report together with the audited financial statements of the charitable company for the 1 October 2019 to 30 September 2020. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

The BASW Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27 January 1988.

The company is constituted under the Memorandum of Association and is a registered charity under the number 298588. The Articles of Association were approved by the members on 16 May 2018.

b. Methods of appointment or election of Trustees

Trustees are appointed by the British Association of Social Workers as the sole member of the charity.

c. Organisational structure and decision-making policies

The Board of Trustees shall comprise not less than three. In addition to the Chair, the Board may appoint a vice chair, a chair or other representative of any committee.

d. Policies adopted for the induction and training of Trustees

The induction training for newly appointed trustees comprises an initial meeting with the Board of Trustees at which a pack is provided. This includes a copy of the governing document, a copy of the most recent annual report and financial statements, a copy of the minutes of previous trustee meeting minutes and a copy of the Charity Commissioners guidance "The Essential Trustee".

e. Related party relationships

The charity has transactions with the British Association of Social Workers, its controlling party.

The BASW Trust
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Trustees' Report (continued)
For the Year Ended 30 September 2020

Structure, governance and management (continued)

f. Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate those risks.

Members of the Association's ruling body, BASW Council are responsible for the management of risks arising from the Association's charitable objectives and related activities. Detailed consideration of risks are delegated to the Finance & Human Resources Committees who are assisted by the Association's management group. Risks are identified, assessed and controls established throughout the year and formally reviewed on an annual basis. The key controls used by the charity include:

- Formal agendas for all Council and committee activity
- Terms of reference for all committees
- Comprehensive strategic planning, budgeting and management accounting
- Established organisation of structure and lines of reporting
- Formal written policies
- Annual review of the scope and adequacy of insurance cover and member indemnity

Members of BASW Council are satisfied that effective action has been taken to minimise major risks that have been identified and to mitigate the effects of residual risks that cannot be eliminated.

Objectives and activities

g. Policies and objectives

- i) relieve charitable need and advance health through the:
 - a) promotion of the profession of social work and its regulations;
 - b) provision of and maintenance, upholding and improvement of professional standards in social work;
 - c) provision of support to social workers in the exercise of the social work provision;
- ii) advance the professional education and training and development of social workers and prospective social work;
- iii) advance education of the public in relation to social work;
- iv) undertake and/or promote research into issues relating to social work, making the useful results publicly available;
- v) relieve the charitable need of social workers, formal social workers and their families and dependents.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The BASW Trust
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Trustees' Report (continued)
For the Year Ended 30 September 2020

Objectives and activities (continued)

h. Public benefit

The Trustees of the charity are aware of the Charity Commission's guidance on public benefit and this now forms part of the Induction Pack for new Trustees.

The Public Benefit provided by the trust include:

- the relief of poverty and its effects
- the advancement of education

Achievements and performance

a. Review of activities

The Trust has contributed very considerably to reviews of the role of social work and the delivery of social care services that have been taking place across the UK and has responded to Government consultations about legislative and practice developments that will have an impact on the quality of social work services. The Association now has more than 20,000 members and with a higher profile such activities will increase again in the forthcoming year.

The Trust has maintained its campaigns against injustice, inequality and poverty. During the course of the year the Trust has raised the profile of BASW's Policy Ethics & Human Rights Committee which assists social workers solve ethical dilemmas and contributes to the development of practice guidance. A priority for the future is to assist social workers to maintain and develop their skills and knowledge base.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

For many years, the charity has benefited from donations and contributions in kind from the British Association of Social Workers which cover the cost of the trust and its charitable activities. The Trustees believe that this support will be forthcoming in the future thereby obviating the need to hold large reserves.

Elective resolutions

Elective resolutions were passed by the members on 14 April 1995 whereby the charity has dispensed with the laying of accounts and reports before the charitable company in the general meetings, the holding of annual general meetings and the obligation to appoint auditors annually.

The BASW Trust
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Trustees' Report (continued)
For the Year Ended 30 September 2020

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Dains LLP, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

In preparing this report, the Trustees have taken advantage of the small companies exemption provided by section 415A of the Company Act 2006.

Approved by order of the members of the board of Trustees on 3 February 2021 and signed on their behalf by:



G M P Nosowska
Trustee

The BASW Trust
(A company limited by guarantee)

Independent Auditor's Report to the Member of The BASW Trust

Opinion

We have audited the financial statements of The BASW Trust (the 'charitable company') for the year ended 30 September 2020 which comprise the statement of financial activities, the balance sheet, the 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 Financial Reporting Standard 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 charitable company's affairs as at 30 September 2020 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; and
- 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company'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.

The BASW Trust
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Independent Auditor's Report to the Member of The BASW Trust (continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Opinion 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.
- 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 our knowledge and understanding of the charitable company 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 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

The BASW Trust
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Independent Auditor's Report to the Member of The BASW Trust (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company 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 charitable company'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 charitable company 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Morris FCA (senior statutory auditor)

for and on behalf of
Dains LLP

Statutory Auditor
Chartered Accountants

Birmingham

3 February 2021

The BASW Trust
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 30 September 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	-	28,852	28,852	7,982
Total income		-	28,852	28,852	7,982
Expenditure on:					
Charitable activities	4	72	9,601	9,673	4,238
Total expenditure		72	9,601	9,673	4,238
Total funds brought forward	7	3,744	-	3,744	-
Net movement in funds		(72)	19,251	19,179	3,744
Total funds carried forward	7	3,672	19,251	22,923	3,744

The notes on pages 11 to 16 form part of these financial statements.

The BASW Trust
(A company limited by guarantee)

Balance Sheet
For the Year Ended 30 September 2020

	Note	2020 £	2019 £
Current assets			
Cash at bank and in hand		36,672	21,744
Creditors: amounts falling due within one year	6	(13,749)	(18,000)
Net current assets		<u>22,923</u>	<u>3,744</u>
Total net assets		<u>22,923</u>	<u>3,744</u>
Charity funds			
Restricted funds	7	19,251	-
Unrestricted funds	7	3,672	3,744
Total funds		<u>22,923</u>	<u>3,744</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 03 February 2021 and signed on their behalf by:



G M P Nosowska
Trustee

The notes on pages 11 to 16 form part of these financial statements.

The BASW Trust
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 September 2020

1. General information

The BASW Trust (the charitable company) is a charity incorporated in the United Kingdom under the Companies Act. The charitable company is a private company limited by guarantee and registered in England and Wales. The address of the company's registered office is shown on page 1. The principal activity of the company is to carry out charitable projects as instructed by its parent undertaking.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The BASW Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

The BASW Trust
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Notes to the Financial Statements
For the Year Ended 30 September 2020

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	-	28,852	28,852

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Donations	3,834	4,148	7,982

4. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Research projects	9,601	72	9,673

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
Research projects	4,148	90	4,238

Analysis of support costs

	Total funds 2020 £	Total funds 2019 £
Bank charges	72	90

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Notes to the Financial Statements
For the Year Ended 30 September 2020

5. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 30 September 2020, no Trustee expenses have been incurred (2019 - £NIL).

6. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Amounts owed to parent undertaking	13,749	4,148
Accruals and deferred income	-	13,852
	13,749	18,000
	2020	2019
	£	£
Deferred income		
Deferred income at 1 October 2019	13,852	-
Contribution from parent undertaking to future project delivery	-	13,852
Amounts released from previous periods	(13,852)	-
	-	13,852

The BASW Trust
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Notes to the Financial Statements
For the Year Ended 30 September 2020

7. Statement of funds

Statement of funds - current year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
Unrestricted funds				
General Funds	3,744	-	(72)	3,672
Restricted funds				
Charitable projects	-	28,852	(9,601)	19,251
Total of funds	3,744	28,852	(9,673)	22,923

Restricted funds

Charitable projects represents grant funding passed to the trust by the British Association of Social Workers to fund the delivery of specific projects in the health and social care sector.

Statement of funds - prior year

	Income £	Expenditure £	Balance at 30 September 2019 £
Unrestricted funds			
General Funds	3,834	(90)	3,744
Restricted funds			
Charitable projects	4,148	(4,148)	-
Total of funds	7,982	(4,238)	3,744

8. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	3,672	33,000	36,672
Creditors due within one year	-	(13,749)	(13,749)
Total	3,672	19,251	22,923

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	21,744	21,744
Creditors due within one year	(18,000)	(18,000)
Total	3,744	3,744

9. Related party transactions

The charitable company received £28,852 (2019 - £4,148) in contributions from its parent, the British Association of Social Workers. The charitable company also incurred expenditure recharges in the year from its parent totalling £9,601 (2019 - £4,148).

10. Controlling party

The largest and smallest group in which the results of the company are consolidated is that headed by the British Association of Social Workers, incorporated in England and Wales with registered number 00982041.

The consolidated accounts of this group are available to the public and can be obtained from Companies House or from the British Association of Social Workers, Wellesley House, 37 Waterloo Street, Birmingham, West Midlands, B2 5PP.