

THE BOAZ TRUST

England & Wales · Charity number 1110344

Details

Status Registered

Legal form Other

Registered 2005-07-06

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

Contact

Address The Boaz Trust
Kath Locke Centre
Kath Locke Community Health & Resou
123 Moss Lane East
Manchester

Phone 01612021056

Email info@boaztrust.org.uk

Website www.boaztrust.org.uk

Activities

Objects: for the public benefit:(1) to relieve hardship amongst those facing destitution as a result of their immigration status, in Greater Manchester and other parts of the UK as the charity trustees from time to time decide , including people granted refugee status, those who have previously claimed asylum and others who have sought safety in the UK, in particular but not exclusively, by the provision of temporary accommodation, advice, information, support and advocacy; and (2) such other charitable purposes for the benefit of those facing destitution as a result of their immigration status, including people granted refugee status, those who have previously claimed asylum and others who have sought safety in the UK, in such ways as the charity trustees shall determine

Activities: The Boaz Trust serves destitute asylum seekers and refugees in Greater Manchester by providing accommodation and holistic support.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** GREATER MANCHESTER
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£933,704	£885,484	£522,397	17
2024-03-31	£684,895	£769,976	£474,176	16
2023-03-31	£630,612	£716,411	£559,256	14
2022-03-31	£714,790	£690,260	£645,055	14
2021-03-31	£902,267	£654,437	£620,525	14

Trustees

Name	Role	Appointed
Rev PHILIP RAWLINGS	Chair	2012-01-09
David Smith		2018-07-01
Dr Jean-Claude Kayumba		2026-02-22
Dr MIKE ARUNDALE		
Hassan Hassanpour		2022-10-17
Leah Amick		2022-10-17
Penelope Applegate		2023-10-29

THE BOAZ TRUST

England & Wales - Charity number 1110344

Accounts



The Boaz Trust

a Manchester based charity providing accommodation and support for people seeking sanctuary in Greater Manchester and the surrounding areas; and using what we learn through our work to challenge and change the unjust systems that cause destitution, both locally and nationally.

Trustees' Annual Report and Financial Statements for the year ending 31 March 2025

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Reference and Administrative details

The Boaz Trust is a registered charity in England and Wales no. 1110344.

Office details: The Boaz Trust

The Kath Locke Centre, 123 Moss Lane East, Manchester M15 5DD

Tel. 0161 202 1056

Email. info@boaztrust.org.uk

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Leah Amick	–	<i>New Ops sub group</i>
Penny Applegate	–	<i>Housing sub group, New Ops sub group</i>
Mike Arundale	–	<i>Strategy and Finance sub groups</i>
Hassan Hassanpour	–	<i>Finance sub group</i>
Martin Palmer	–	<i>Stepped down March 2025</i>
Roger Phillips	–	<i>Housing Lead Trustee, housing sub group</i>
Phil Rawlings	–	<i>Chair, Finance sub group</i>
Suzannah Sammons	–	<i>Safeguarding Lead Trustee</i>
Dave Smith	–	<i>Founder and Housing sub group</i>

Chief Executive

Ros Holland

Independent Examiners

McKellens Chartered Accountants

11 Riverview

The Embankment Business Park

Vale Road, Heaton Mersey

Stockport, SK4 3GN

Bankers

The Co-operative Bank

PO Box 250

Delf House

Skelmersdale

Lancashire WN8 6WT

Charities Aid Foundation Bank

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4TA

Property owned by the Boaz Trust

A property which is owned by the charity (having been gifted to the organisation previously) is now registered with The Official Custodian For Charities (since September 2020).

Report of the Trustees for the year ending 31 March 2025

The Trustees of the Boaz Trust are pleased to present their annual report and the financial statements for the year ending 31 March 2025.

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS102.

Letter of introduction from our Chair of Trustees and Chief Exec.

Dear Friends,

We are pleased to present the Boaz Trust's Trustees Annual Report for 2024-25, and it is our privilege to share with you the journey we have been on over the past 12 months.

During this period, Boaz has continued to offer support and solidarity to people seeking sanctuary, during a time marked by both significant challenges and moments of hope. Amidst a shifting and, at times, increasingly hostile national conversation around migration and asylum, we have remained committed to upholding dignity, compassion, and justice.

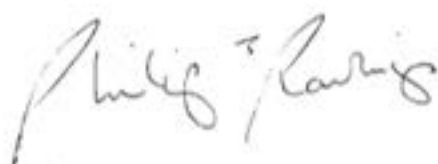
This commitment has enabled the provision of safe accommodation, practical and emotional support, and a place of welcome to more individuals than ever before—many of whom would otherwise have faced destitution and isolation. In total, Boaz worked with over 600 people, offering not only practical assistance but also a message of value, belonging, and hope.

The year has seen many individuals take significant steps towards stability, some securing refugee status, while others continue to navigate the asylum process. Key developments included the expansion of outreach programmes, a strategic review of housing provision, and continued advocacy for a fair and more compassionate asylum system. The resilience and courage of those at the heart of the work have continued to shape and inspire the direction of the organisation.

This reporting period also marked the 20th anniversary of Boaz's beginnings— an informal gathering of friends supporting the vision of founder Dave Smith. The progress made over the past two decades reflects the collective effort of so many friends and partners and we are grateful to everyone who has played a part in this journey.

This report offers an overview of the year's impact and a reflection on the ongoing work to ensure that love, welcome, and justice remain central—even in the most difficult circumstances.

With thanks to you all for standing with us.



Rev. Canon Dr. Phil Rawlings
Chair of Trustees



Ros Holland
Chief Executive

Charity objects, purpose, vision, mission and values

The objects of the Boaz Trust as set out in its governing document are:

- To relieve financial hardship amongst those seeking asylum, those granted asylum and other vulnerable migrants who are destitute and living temporarily or permanently in Greater Manchester and the surrounding area. This will be done particularly but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.
- Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and other vulnerable migrants who are destitute, in such ways as the Trustees shall determine.

Our Vision is that people who seek safety in the UK are welcomed here and are free to live life in all its fullness.

Our Mission is:

- To provide accommodation and support for people seeking sanctuary in Greater Manchester and the surrounding areas.
- To use what we learn through our work to challenge and change the unjust systems that cause destitution, both locally and nationally.

Our Organisational Values

These 6 values inform how we work as an organisation:

- **Christ-centred** (rooted in the teachings of Jesus Christ, we seek to serve those who society sees as the least, the last and the lost)
- **Committed to excellence** (we strive for professional excellence with integrity in all our working practices)
- **Empowering others** (we want to see the people we work with, including people supported by Boaz, volunteers, staff and supporters, equipped and released to discover meaning and purpose in their lives.)
- **Restless for justice** (we shine a light on injustice, especially where people seeking sanctuary are treated unfairly and we will fight to see change happen)
- **Servant-hearted** (we adopt an attitude of service within the organisation and beyond, putting the needs of others before our own)
- **Generous** (we extend a welcome to all we meet, sharing hospitality, kindness and love, and treating everyone with dignity, regardless of their background).

Summary of our main activities

The Boaz Trust provides accommodation and person-centred support for people who are facing or experiencing homelessness because of their insecure, changing or uncertain immigration status. The majority of people we work with have been through the asylum process and then found themselves homeless here in Greater Manchester, after a decision (positive or negative) on their asylum claim. We offer somewhere safe to stay, basic living essentials, practical and emotional support, access to legal advice and representation, and wellbeing activities.

The number of individuals we supported grew by almost 166% this year, rising from 235 to 625. This marked increase highlights both the scale of need and our strengthened ability to respond.

We provided safe and stable accommodation for 71 people who had become homeless after receiving a decision on their asylum claim (positive or negative) through our shared houses.

Through our outreach work (delivered through the Restricted Eligibility Support Service and Refugee Homelessness Prevention Project) we worked with over 570 people. These individuals were staying in alternative temporary or emergency accommodation, sofa surfing or sleeping outside and accessed Boaz support through a range of partner organisations.

Alongside safe, stable accommodation, our Support Team continued to provide person-centred support for each person, which this year was delivered primarily through in-person support at the Boaz office, in shared houses or in other locations as appropriate. We offered a range of opportunities for individuals and groups to engage in different activities to support their physical and mental wellbeing.

Throughout 2024-25 we continued use our learning and experience to advocate and speak out against the injustices we see in the asylum system. The pace of change in the external environment gave no sign of slowing down as we faced ongoing changes to immigration systems and processes not to mention far right activity, racist riots, the General Election, and a new Government.

Statement on Public Benefit

The Boaz Trust exists to relieve poverty and distress among people seeking sanctuary, particularly those who are destitute due to their immigration status. In carrying out this work, the Trustees have had due regard to the Charity Commission's guidance on public benefit, as required by section 17 of the Charities Act 2011.

During the year, Boaz supported over 600 individuals through the provision of safe accommodation, practical 1:1 support, and outreach services. These activities are designed to address urgent needs, reduce isolation, and promote dignity and inclusion. The services are provided without charge and are offered to individuals based on need, regardless of background or belief.

The Trustees are satisfied that the charity's activities continue to provide clear public benefit and are fully aligned with its charitable purposes.

This report meets the guidance on public benefit by setting out our charity objects and mission, providing a summary review of the activities carried out for the public benefit, and then describing in more detail the strategies adopted, and activities undertaken during the 24-25 financial year. This report also describes the successes and outcomes of our key activities and considers how future activities will continue to contribute towards our aims and objectives.

The Trustees consider that the work of Boaz has a public benefit that extends beyond the immediate group of people we are supporting. Firstly, the organisation helps alleviate pressure on statutory services by providing safe accommodation, reducing the risk of homelessness and the resulting impact on our already stretched public resources. Secondly, our specialist support work leads to improved mental and physical health outcomes for the people we work with, reducing the impact on health and social care. Finally, by fostering integration and supporting access to education and employment and volunteering, the people we support are able to thrive and flourish and contribute within their new communities.

The Boaz Trust remains the largest non-profit provider of accommodation and specialist support for people who have become homeless after receiving a positive or negative decision on their asylum claim here in North West England.

The wider context during 2024-25

The past 12 months have been marked by ongoing violence and political instability across the globe. New and ongoing conflicts, changing climates and new political powers have continued to drive rising levels of displacement, hunger, extreme poverty, climate-related migration, and human trafficking- factors that directly shape the context in which our work takes place.

Displaced people across the world

The number of forcibly displaced people has continued to rise over the past 12 months. According to the June 2024 report by the United Nations High Commissioner for Refugees (UNHCR)¹, a staggering **117 million people** are now displaced globally, a number that has increased year on year for the past 12 years. This figure includes 35 million refugees, 5 million asylum seekers, and 57 million internally displaced persons (IDPs) who remain within their home countries. The top five source countries for refugees remain Syria, Venezuela, Ukraine, Afghanistan, and South Sudan.

The UK government's own statistics for the year end² show that there were **85,112 asylum claims in the year ending March 2025**, which represented a total of 109,343 people (including children and other dependents). This was 17% more than in the year ending March 2024 and 6% more than the previous peak of 103,081 in 2002.

Almost half (49%) of the initial decisions to main applicants in the year ending March 2025 were grants of asylum, a lower proportion than the 61% in the year ending March 2024. The Government have not reported on the number of refusals which have been overturned on appeal. The proportion of asylum appeals allowed in 2024 was 48% (almost unchanged from the previous year). The appeal success rate had been steadily increasing over the last decade (up from 29% in 2010).

There were 69,855 grants of leave offered via safe and legal (humanitarian) routes to come to, or remain in, the UK in the year ending March 2025. This is mostly people from Ukraine and Hong Kong, people who have secure Family reunion visas and a very small number from Afghanistan.

The Refugee Council report³ that there **were 38,023 people detected arriving by small boats in the year to March 2025**. This was an increase of 22% compared to the previous year. Between April 2024 and March 2025, six in ten of small boat arrivals were from just five nationalities: Afghan (15%), Syrian (11%), Eritrean (11%), Iranian (11%), and Sudanese (8%).

¹ <https://www.unhcr.org/uk/global-trends>

² <https://www.gov.uk/government/statistics/immigration-system-statistics-year-ending-march-2025>

³ <https://www.refugeecouncil.org.uk/stay-informed/explainers/top-facts-from-the-latest-statistics-on-refugees-and-people-seeking-asylum/>

It is within this increasingly hostile environment that the Boaz Trust has continued to provide accommodation and support for people who have become destitute here, while also working more widely to try to bring an end to destitution among people seeking sanctuary in our communities.

Achievements

The aim of this section is to demonstrate what the Boaz Trust has achieved and the outcomes of its work during the 2024-25 financial year. We report on our activities, demonstrating the benefits the charity has brought to people who have become homeless through the asylum process, including those who have had their applications refused and those who have been granted refugee status. The process of this review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

In total, during the 2024-25 financial year **we supported 625 people from 51 different countries**.⁴ This is a significant increase of just over 166% compared to 2023-24, made possible through the development and expansion of our outreach programmes across Greater Manchester.

During the period covered by this report, **we provided 18,810 nights' accommodation** for 71 people who had become homeless through the asylum process. We **supported 572 people through our outreach support work** with people who have insecure immigration status and those facing homelessness after being granted refugee status. **188 people secured positive housing outcomes**- in other words they now have somewhere safe to stay thanks to the support they received from Boaz this year.

In the following section, we will provide more detailed reports on the impact of our work. As always, we recognise the importance of hearing from people who have first-hand experience of facing destitution and who have been part of our Boaz story this year. Rahel was referred to Boaz following the refusal of her asylum claim and during her time with Boaz, we supported her to find legal advice. She was able to submit a fresh claim and was eventually granted refugee status. Rahel shared her story as part of our Christmas Appeal in December 2024 and we're so grateful for her willingness to share her experiences in this way.

⁴ Afghanistan, Albania, Algeria, Angola, Bangladesh, Botswana, Burundi, Chad, China, Congo, Cote d'Ivoire, DRC, Egypt, Eritrea, Ethiopia, Gambia, Georgia, Ghana, Guinea, India, Iran, Iraq, Jamaica, Kenya, Kuwait, Liberia, Libya, Malawi, Moldova, Morocco, Namibia, Nepal, Niger, Nigeria, Pakistan, Palestine, Russia, Serbia, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Syria, Trinidad, Tunisia, Turkey, Uganda, USA, Uzbekistan, Vietnam, Zimbabwe

Rahel's story

"I like to work in the community and help other people. I like cooking, cleaning in the house and gardening."

A meal that is shared brings people together in community and solidarity. It creates space for us to open up about who and how we are. It's a chance to feel known. When Rahel arrived in the UK seeking safety, this love and support from a community around her was what she missed most.

"Coming to this country, there was a lot of suffering. I didn't know anything about the country, the people, the language and even where to go. You want someone to encourage you, to hug you. You want to feel that there are people around you."

Forced to navigate the complexity and hostility of the UK asylum system without a support network, it's not surprising that Rahel found herself facing street homelessness. Instead of safety or welcome, what she experienced when she arrived here was instead further harm. Rahel described what it is like to sleep outside:

"Because I'm a woman, it was very hard for me. [...] I passed through many bad times. At the time, they didn't seem like they would end. I didn't think I would make it through."

Rahel first accessed support from the Boaz Trust through our hosting scheme that was in operation at the time. After staying with hosts for a couple of months, she moved into Boaz accommodation for people who've been refused asylum.

"They helped me a lot. If I didn't go to Boaz, you wouldn't find me here today."

With the stability and security that came from safe accommodation, Rahel began to recover from her experiences of destitution. Having a support worker by her side to offer practical, emotional and person-centred support was also vital. Later, with the help of her support worker, Rahel was able to access legal advice and went on to hand in further submissions to the Home Office.

Shortly after moving out of Boaz housing into Section 4 accommodation while awaiting her asylum decision, Rahel heard that she had been granted leave to remain.

"I want people to learn from me that there is nothing bad that won't pass. They have to be hopeful for tomorrow and be strong."

Now Rahel is studying, teaching people to cook and working towards her goal of getting a job. She's also generously given her time to volunteer with Boaz in various ways. She ran a cook along for supporters during the pandemic, held a traditional coffee ceremony at Boaz Family Night and participated in our 2024 Christmas Appeal film.

During the filming, when we asked Rahel about the impact that Boaz has had on her life, she told us:

"Boaz helps me to have a bright future and makes me eager to live. I went through a lot in my past life. Boaz hope, it is a great hope."

1. Accommodation and support for people refused asylum.

"Before contacting Boaz Trust I had nothing ... and nowhere to stay. I was so disappointed and stressful, and so afraid of staying on the street. I was going through very bad situation. But as soon as I contacted this charity, they provided me an accommodation and weekly financial support. And my case workers who work at Boaz Trust, they helped me to get my asylum fresh claim submitted and talk to psychological doctor about my mental health and anxiety and panic. [I am] getting better day by day with their support.

Kamron, who was supported by Boaz during 2024-25

In 2024-25 we continued to provide safe and stable accommodation for people facing homelessness after receiving a negative decision on their asylum claim.

Following a refusal of an asylum claim, people usually lose their entitlement to asylum support (accommodation and finances provided by the Home Office) after 21 days and are left with no recourse to public funds. Many of the people we work with are terrified of returning to their home country, for fear of what they might face there. Most want to re-engage with the asylum process to help them resolve their insecure immigration status.

During 2024-25 **we provided safe and stable accommodation in shared houses for 32 people** whose asylum applications had been refused. This year we provided housing for 11 women and 21 men aged between 25 and 71 years old.

This year **12 people moved on from Boaz** to alternative accommodation, usually after a minimum of 12 months of support. These move on pathways include Section 4 accommodation from the Home Office following the submission of a fresh claim as well as moving on to stay with friends or family.

During 2024-25 we received **42 new referrals** for people who were facing homelessness after their asylum claim had been refused. Once again this is decrease compared to the previous year. We believe the low referrals are due in part to the asylum appeals backlog, which means people are still being supported in asylum accommodation even after receiving an initial refusal.

Holistic Support

While people live in Boaz accommodation, they have a named support worker who meets with them on a regular basis and in the majority of cases, will support them from their initial contact assessment meeting while they are on the waiting list through to the time when they come to move on from Boaz.

We continued to provide people with a comprehensive package of tailored, holistic support over the course of this year. We have supported people to register with their local NHS GP surgery, and access emergency medical care where needed, as well as referring people for mental health support and other specialist services. We have visited people in hospital and walked alongside people as they have received

difficult and life limiting medical diagnoses. As ever, this has been a challenging year, and our support workers do an incredible job in what feels like increasingly difficult situations.

Wellbeing is an important part of the support offered to people within Boaz accommodation. We offer the opportunity to engage in a range of wellbeing activities (Boaz Life, see below), but also keep wellbeing as a focus in individual support meetings and conversations. The aim of this aspect of our work is to develop relationships, provide meaningful activities and to help build resilience.

As well as referring people to specialist support where needed, we aim to deliver our support work in a trauma-informed way, mindful of the range of traumatic experiences that people we work with may have survived in their home countries, on their journeys to safety, as well as in the UK.

Legal support

Everyone who stays in a Boaz house and who needs support regarding their immigration status has access to immigration advice through our partnership with Greater Manchester Immigration Aid Unit. This partnership has been vital to ensure people have access to good quality legal advice, including having previous paperwork reviewed, receiving feedback on new evidence collected, as well as specific advice about how to progress their legal cases, where this is possible.

Accessing legal advice remains one of the biggest challenges faced by people we work with, with further reductions to legal aid and local provision of immigration advice during the year.

Legal snapshot of the year:

- 2 full day legal clinics for people supported by Boaz to meet with an immigration advisor from GMIAU (these are held with interpreters and are separate to the multiple 1:1 meeting with immigration advisors through the year).
- 19 people were able to meet with an immigration advisor or solicitor through our support.
- 4 people currently or previously supported by Boaz were granted leave to remain (usually refugee status) and, unusually, 3 of these were while the individuals were still in Boaz accommodation.

Financial and basic needs support from Boaz.

Following the refusal of an asylum claim, people are unable to work or claim mainstream welfare benefits. We therefore provide money each week so that people are able to provide for their basic needs.

We continued to use pre-payment cards for people living in Boaz accommodation. We increased the amount provided each week from £25 to £30 per person. Many people in Boaz aren't eligible for destitution support from other local organisations, and this means that expenditure is increasing.

As well as weekly financial support, we continued to reimburse travel costs for certain appointments (with Boaz, medical or legal appointments for example), as well as covering costs for things needed to progress someone's legal case (e.g. travel within the UK to meetings / demonstrations, translation of documents etc).

Throughout the year we have been able to offer donations of toiletries and food on an individual basis, for example when people move into a Boaz house they are offered a "Bag of Hope" which contains a range of quality toiletries. Following some donations of men's clothing, we help a Free Shop as part of our men's wellbeing programme.

We are very thankful to individuals and groups who have supported our work through the donations of food, toiletries, hygiene items and more over the course of the year.

2. Accommodation and support for people granted refugee status.

We aim to deliver a sustainable programme of housing and specialist support, enabling refugees to achieve economic wellbeing, safe, healthy and fulfilling lives while providing regular income (through rent) to Boaz.

"[Boaz] helped me with providing accommodation, supporting me with wellbeing sessions, registering with college... and I've got a job during my stay. The best thing about Boaz was the help with the accommodation, the practical, emotional and physical support, the support with materials like laptop and anything we need in the house. The wellbeing session was good to meet people. The regular meetings were helpful for my mental health. The support I've got with my move on was also the best."

Jesca, who lived in one of our houses for people with refugee status before moving on in 2025.

When a person is granted refugee status, they are typically given 28 days - known as a 'move on' period - in which to apply for Universal Credit, secure employment and find housing. At the end of this 28-day period, a person must leave their Home Office accommodation and any financial support stops. During this year, the Home Office extended the notice period to 56 days as part of a pilot scheme which will run until June 2025.

When the new Labour government came into power, they announced that thousands of people who had been left in limbo under the previous administration would now be eligible to claim asylum. As a result of this policy, we have continued to see high numbers of referrals for people who find themselves homeless after being granted leave to remain. In 2024-25 we received 225 referrals for people with refugee status- the highest number we have ever received in one year.

In 2024-25 we provided accommodation for **39 people with refugee status** through our shared houses (21 men, and 18 women). This number is lower than in previous years due to some extended void periods when works were being completed on properties and also due to the reduction of houses.

During the year **9 people with refugee status were supported to move on from Boaz**, to: their own tenancies with housing associations or private landlords, other temporary accommodation (either a hostel, or emergency temporary accommodation through the council), or to stay with friends and family either locally or after relocating within the UK.

This year we have continued to offer a holistic, tailored package addressing each person's unique needs and circumstances. This support begins with initial advice and signposting when someone is referred to the waiting list, continuing as they transition into and eventually move on from Boaz accommodation.

Once someone has moved into one of our shared houses, they are offered support with individual goal setting, health service registration, accessing benefits, specialist referrals, and exploring education, training, volunteering, and employment opportunities. The support also includes budgeting and financial management assistance. Our refugee support workers maintain regular contact through calls and house visits to ensure the physical and mental wellbeing of residents.

During 2024-25 21 people started, or continued, paid employment (an increase on last year), and 14 people were able to access college, higher education, training or ESOL provision.

3. Wellbeing and holistic support

As well as accommodation and 1:1 casework support, we offer a wider programme of wellbeing activities called Boaz Life, which is based on the New Economics Foundation's 5 Ways to Wellbeing model. Their research shows that taking actions around social relationships, physical activity, awareness, learning, and giving can help improve wellbeing. This year we offered regular wellbeing sessions, as well as one-off activities, trips and events:

- A meal out, followed by a trip to the theatre to see a production of *Tender*, a performance by a theatre company made up of actors with lived experience of the asylum system in the UK.
- A trip to Ordsall Hall in Salford, visiting the historical hall and having a picnic afterwards.
- A cinema trip to see 'Paddington in Peru' and having coffee & cake beforehand.
- Monthly women's wellbeing sessions, including:
 - o inviting a GP and another expert on women's health to attend 2 different sessions
 - o visiting Castlefield Viaduct Garden and having a coffee together
 - o a creative session with an NHS wellbeing art therapist
 - o attending a Film and Finalé event in Stockport to celebrate Black History Month: sharing African and Caribbean food, having blood pressure checked and watching a film.
 - o a session to reflect on the past year.
 - o a local instructor leading a Pilates session.
 - o learning crochet: a woman from Moho Crochet Academy taught five women the basics of crochet.
- The continuation of monthly men's wellbeing sessions, started last year, including:
 - o a walk in Alexandra Park followed by refreshments in the café.
 - o a Free Shop event, where people helped themselves to clothes and other donations.
 - o a session on nutrition and Thai boxing

For people with refugee status, we also offered Three Financial Wellbeing training sessions (including one for people on the waiting list). Recent research has shown that people recently granted refugee status are at high risk of being scammed financially – the Money Charity delivered a session around Money Safety, covering topics such as keeping your money safe, identifying scams and getting support from other organisations.

Finally, we ran our Renting Ready training, which was attended by people in Boaz accommodation, some people with refugee status from our waiting list, and those supported through our outreach work with people granted refugee status.

Digital access

We have continued to provide internet in all Boaz houses, which continues to aid people's wellbeing. We ensure that people have devices to connect to the internet,

but we have not needed to provide as many items to people as we have done in previous years.

The provision of internet allows people to connect with family and friends, solicitors and other support agencies, as well as access wellbeing, entertainment, or educational activities online.

4. Outreach support for people who have no recourse to public funds.

This was the second year of the Restricted Eligibility Support Service, funded through the Greater Manchester Combined Authority (GMCA) and delivered in partnership with the Booth Centre and the Greater Manchester Immigration Aid Unit (GMIAU). RESS delivers specialist floating support and immigration advice for people who have restricted eligibility for public funds because of their immigration status and are facing, or are at risk of, homelessness. Boaz provides floating support to people from non-EU backgrounds, Booth Centre provides floating support to people from EU backgrounds, and GMIAU provide immigration advice to anyone supported by RESS.

During this year, GMCA provided an uplift in funding for RESS providers, which allowed us to increase our staffing capacity by 1.0FTE. This increased capacity helped us work with significantly more people.

RESS is a pan-GM project, and we continued to receive referrals for floating support from all 10 boroughs of Greater Manchester. We met people in their local areas (for example, at local libraries or at partner organisation premises), and ran 4 drop ins a month at partner organisations.

We worked with **245 people in the year**, with 210 new referrals this year (plus 35 from 2023-24)

- 133 people who had been refused asylum.
- 23 people who were in the asylum system.
- 89 people with different immigration status / histories (including people with non-EU visas with NRPF, where leave had expired or been revoked, and people with unclear or unknown immigration status).

41 people accessed accommodation through RESS support:

- 16 moved to Home Office accommodation.
- 9 moved to Boaz.
- 13 moved to ABEN.
- 3 moved to other accommodation.

This is remarkable and testament to the hard work and tenacity of our specialist support workers.

Due to the many barriers people with insecure immigration status face, it is not possible for everyone to be supported to access accommodation. However, we have continued to receive feedback that the approach taken by the RESS team was one that people had not experienced often: where people were listened to, understood, and given time (even when there was no tangible outcome).

Alongside support to access accommodation, the RESS team offered specialist and holistic floating support to help address other support needs. This included supporting people to:

- access financial support (usually through the Migrant Destitution Fund)
- access healthcare and specialist services.
- progress their legal situation through legal support (for example, applying for Subject Access Requests from the Home Office or supporting people to attend legal appointments, and support with auctioning legal advice they had been given)

RESS funding includes a Personalisation Fund, where we can provide personalised financial support as requested by the individual. In the last year, this has included supermarket vouchers so people can access basic essentials, vouchers to buy appropriate clothing or shoes during the winter months, phones so that people can keep in contact with friends, RESS and others supporting them, and bus tickets to travel to appointments.

Nadia- a case study written by one of the RESS team.

When I met Nadia, aged 69yrs, she was extremely distressed. Her immigration situation was not clear, and Nadia did not seem to understand it either. She had suffered trauma from a family member which made Nadia so upset and made it hard to unpick her circumstances.

I used an interpreter over the phone for our meetings. I soon realised that I would need to arrange weekly meetings with Nadia due to her emotional distress, which made it overwhelming for her to discuss things for long periods of time. She needed a very gentle, and understanding approach.

I supported Nadia to access food. First, by providing food parcels from food donated to Boaz and by giving her Asda vouchers which we were able to buy from the RESS personalisation fund. Nadia also struggled with mobility so finding a local food bank was essential in the longer term. One had recently opened nearby, and I gave Nadia the details for her to go. She later told me that another lady also living in the house was going too.

I did a Subject Access Request to find out about her immigration situation but knew this would take at least a month. In one of our meetings, Nadia showed me various pieces of paper with information written down and one was a solicitor's card. Together we called them. The solicitor told me that Nadia had a visa they had submitted a 'change of circumstance' application.

I supported Nadia to register with a GP very close to where she lived. She was able to get the medication needed quickly. Nadia had been sent letters she didn't understand so I was able to call them whilst I was with her. She had missed an

appointment due to not understanding the letters. Nadia was evicted from her accommodation without any notice. I was not informed even though they had referred Nadia to RESS. I called them to try to resolve things and to find out why this happened. It was not an easy conversation, and it was clear they would not allow her back.

I met Nadia in a local library. Nadia said she had been sleeping in a Mosque. I tried to secure her with accommodation through two local councils where she had a connection. They would not help. I spent three hours trying to find support for her and during this time, Nadia told me she had a friend who she'd stayed with. I decided this was probably the only way she would get support so I asked if we could call her friend. Her friend didn't speak English either, so we used an interpreter over the phone. Her friend thought that Nadia would be eligible for some money for accommodation, so I explained how it works for people with NRPF restrictions. We talked for around 30 minutes, and I was able to answer the questions her friend had. Her friend agreed to allow Nadia to stay with her.

I gave Nadia an Asda voucher and some bus tickets. I had also previously referred her to apply for MDF money which she told me she had accessed through her friends' son's help to get there.

Nadia has given permission for this case study to be shared, although we have changed her name and other key details.

5. Outreach support for people with refugee status

In 2023-24, we received additional funding and were able to pilot new work with people on our waiting list for shared housing for refugees. In 2024-25 we extended this offer to a total of 97 people on our waiting list. Most of this support offer had a housing focus and included supporting people to understand their housing options, depending on if people were granted Leave to Remain in Manchester, Greater Manchester, or in other parts of the UK. We also explained more about Boaz accommodation and helped set realistic expectations about the length of time it may be before a Boaz space is available.

As well as housing support, we offered support with health, education, employment and benefits. This holistic support was person-centred, with people identifying what they would like support with and so it varied with each person.

People we worked with on the waiting list also attended training sessions at Boaz (Renting Ready and Financial Wellbeing), as well as being invited to Boaz Life wellbeing sessions.

The combined learning from this new work along with our floating support model has led to us securing funding to offer this floating support model to refugees facing homelessness in other parts of Greater Manchester during 2024-25.

Refugee Homelessness Prevention Project

The Refugee Homelessness Prevention Project is funded by the Greater Manchester Combined Authority and works with single adults who find themselves facing or experiencing homelessness after recently being granted refugee status or humanitarian protection.

In June 2024 we recruited two new members of staff to deliver a new form of floating support across four Greater Manchester boroughs (Bolton, Bury, Manchester and Oldham). The project offers focused support to find, secure and move into accommodation, primarily through the private rented sector (including shared housing). Through one-to-one appointments and ongoing follow up work we support people to identify and access appropriate housing opportunities.

Through this project we have seen significant numbers of people accessing accommodation. Since June 2024, we have worked with a total of 230 people and supported 67 people to access accommodation. Of those who have moved into accommodation, we've seen 100% tenancy sustainment.

Other support outcomes have included:

- 60 people supported to access welfare/housing benefits.
- 32 people supported with their health.
- 54 people supported to manage bills / their finances.
- 20 people supported to access ESOL / employment support.

- 66 people supported to access basic essentials.

We have used the learning from this work to develop resources to equip people recently granted status (and those supporting them) to find accommodation.

Our Positive Decision Guidance was translated into 15 languages, shared with the Regional Strategic Migration Partnership and distributed to people in Home Office accommodation when they received their asylum decision.

Our Housing Guide was created in consultation with people who have lived experience of the asylum system, while also incorporating our own learning from the past year delivering RHPP. It provides advice on finding somewhere to live following a positive asylum decision and includes information people we supported wish they'd known at the time.

6. Advocacy and Influencing

The past year has seen continued political and societal turbulence, with significant implications for people seeking sanctuary in the UK. In the lead-up to the 2024 general election, the asylum system was in crisis. The Illegal Migration Act had effectively halted the processing of new claims, and thousands of individuals—including people supported by Boaz—faced detention and the threat of removal to Rwanda.

Following the election, incidents of far-right violence, including arson attacks on accommodation for people seeking asylum, marked a deeply troubling escalation. The language used in political and media discourse remained dehumanising, with little acknowledgement of its role in fuelling division and radicalisation. While the incoming Labour Government has reversed parts of the Illegal Migration Act and ended the Rwanda scheme, it has introduced new restrictive measures and continued to use harmful rhetoric.

In early 2025, the Government announced changes to the 'Good Character Guidance', denying many people with indefinite leave to remain the opportunity to apply for citizenship based on how they arrived in the UK. This policy risks undermining long-term integration and belonging. The Border Security, Asylum and Immigration Bill, currently progressing through Parliament, proposes expanded detention powers while failing to address the lack of safe routes or the collapse of legal aid.

In response, Boaz launched a public campaign urging supporters to contact their MPs in support of a fair and compassionate asylum system. We were encouraged by the strong response and engagement. We also continued our advocacy work locally and regionally, meeting with Greater Manchester MPs to discuss the impact of current policies and rhetoric on the people we support.

In January 2025, we welcomed a new Empowerment and Inclusion Coordinator to lead our work in ensuring that people with lived experience are central to shaping our services and influencing wider change. Through this work, we are listening to the voices of those we support—learning from their insights to improve service delivery and strengthen our advocacy.

This approach will help ensure that the experiences and perspectives of people navigating the UK asylum system are heard and acted upon, contributing to more just and inclusive policies and practices at every level.

Since we were founded in 2004, we have been passionate about seeking justice, recognising the importance of advocating for meaningful change and challenging the narratives that marginalise and exclude people seeking sanctuary. We will continue this work at local, regional and national levels, creating more opportunities for our community to take action.

Volunteers

As always, we are thankful to people who have volunteered their time and skills alongside our staff team this year. During the second half of the year, we developed and launched our new streamlined volunteer recruitment and support process, and we hope to be able to work with more volunteers in the future.

In 2024-25, 20 individual volunteers contributed to our work in a range of different ways. 9 volunteers served as Trustees this year, leading the governance and strategic oversight of Boaz. As part of this, our Trustees participated in quarterly full board meetings as well as focussed sub groups including finance and housing.

11 volunteers supported our work in other areas including:

- 5 Wellbeing activity facilitators, leading sessions on a range of themes:
 - Crochet
 - Pilates
 - Women's health
 - Art for wellbeing
 - Menopause
- 2 Housing maintenance volunteers
 - Supporting staff with repairs and maintenance tasks
- 2 Refugee support work volunteers
 - Creating our new housing welcome pack
- Empowerment and Inclusion volunteer facilitator
 - Planning, organising, analysing and reporting on focus groups as part of the Refugee Homelessness Prevention project.
- 1 SEO specialist volunteer
 - Ensuring that we are "visible" online so that supporters, funders and perhaps most importantly people who need our support can find us.

We are so thankful to everyone who has played their part in supporting our work this year by choosing to invest their time in these ways.

Structure, Governance and Risk

The Boaz Trust was formed in June 2004 and registered as a charity on 6 July 2005. The Boaz Trust was established under a model trust deed which established the objects and powers of the charitable trust. This structure was deemed to be most appropriate when the organisation was first established, however in 2022 Trustees agreed that we would explore the pathway to establishing Boaz as a Charitable Incorporated Organisation. We submitted our application to register Boaz Trust as a CIO, and this was approved in May 2024. The process to change to the new organisation has taken longer than anticipated and we are now working towards a transition date of 1st April 2026.

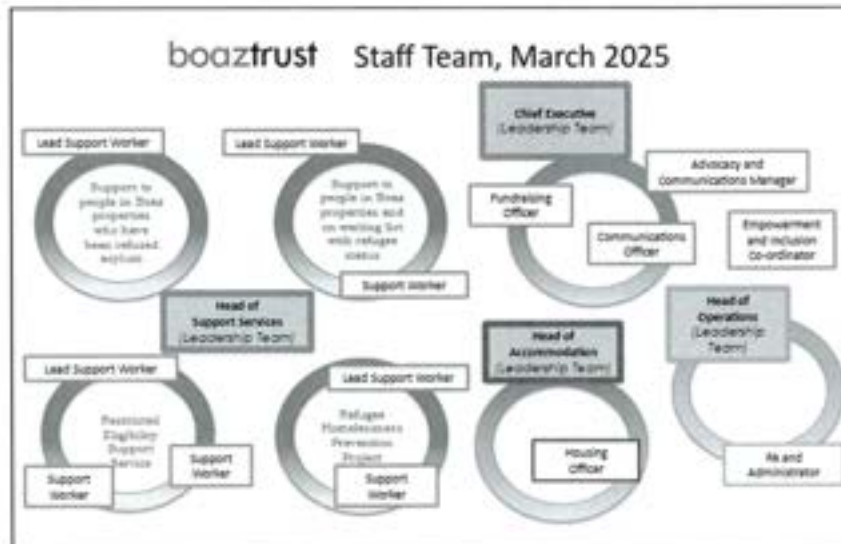
The Boaz Trust is governed by a Board of Trustees, elected to serve for a period of two years by resolution of existing Trustees at special meetings held under Clause 15 of the Trust's constitution. The Trustees are responsible for the overall management of the charity. Trustees are chosen for their commitment to people seeking sanctuary, their support for the values and ethos of the organisation, and for their specific personal and / or professional experience and expertise.

During 2024-25 the Board of Trustees met quarterly in person, with occasional online meetings when this was required. At the end of the year, we had 8 Trustees. Martin Palmer stepped down from the Boaz of Trustees in March 2025 and we are incredibly grateful for his expertise and diligence in fulfilling the role of Finance Lead Trustee for many years.

The role of a Boaz Trustee is set out in our Trustee role description which defines the duties and responsibilities of a Trustee in the context of our vision, values and work as an organisation. This draws on the Charity Commission's The Essential Trustee document. Throughout the year, information about Trustee-related training and development opportunities from a range of networks and sources was shared with and among Trustees.

The Trustees oversee the Boaz Trust's policies, plans and financial affairs, and supervise the work of the Chief Executive in carrying out this work. During 2024-25 the existing Trustee-led finance and housing subgroups were maintained. The subgroups meet in the weeks before the full board and make reports and recommendations to the full board as appropriate.

The Chief Executive is appointed by the Trustees and is accountable to them for managing the charity. Boaz has a Leadership Team which includes the Heads of Accommodation, Operations and Support Services, as well as the CEO. On the 31st of March 2025, we had a staff team of 18 people with an FTE of 15.2 and this was our staffing structure:



Remuneration Policy for Key Management Personnel

The Board of Trustees and the Chief Executive Officer are responsible for directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give their time freely and no Trustees received remuneration in the year. All posts at the Boaz Trust are paid according to the level of responsibility in their roles. Salaries are benchmarked against organisations of a similar size, location and service using NJC scales for guidance. All staff are paid above the real living wage.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to the major risks. Risks are considered under the headings suggested by the Charity Commission: Governance; Operational; Financial; External Environment; Compliance and Regulation. The Trustees require the Chief Executive to actively manage these risks throughout the year, and a risk matrix has been developed to support this work.

Safeguarding

We believe that everyone has the right to live life free from abuse and exploitation. We commit to upholding that right; and as an organisation we take 'zero-tolerance' of abuse wherever it occurs, whether it involves the people Boaz supports, staff, volunteers or any other parties.

Safeguarding at Boaz means we are committed to ensuring that people who use our services do not, as a result of our work, come to any harm and also that our working practices minimise the risk of abuse. We recognise that the people we work with may be exposed to particular risks, abuse or exploitation in their home countries and on their journey to the UK as well as while they have been here in the UK, and this can continue to have a significant impact on their physical and mental health.

Staff, volunteers and Trustees of the Boaz Trust have a duty to identify abuse and report it. It is everyone's responsibility. We have a Safeguarding Policy which was reviewed in November 2024 and is shared with all staff, volunteers and supporters and the wider general public through our website⁵. Currently, one of our Trustees acts as Safeguarding Lead Trustee and our Head of Operations oversees safeguarding within the organisation. All Trustees, regular volunteers (involved in directly supporting people) and paid staff undertake basic DBS checks on joining the organisation and these are renewed every three years. Safeguarding is a standing item on the weekly Leadership Team meeting agenda and is also included on the agenda of the Full Board Meeting every 3 months.

We have a duty to ensure that those under our care are protected from abuse and exploitation, and that where abuse is suspected or has occurred, we have a clear framework of response. We use a recording log to capture safeguarding concerns as well as formal referrals made.

Boaz staff have attended the following relevant safeguarding training this year:

- Level 3 Safeguarding Vulnerable Adults (CPD College)
- new staff have received inductions to safeguarding as part of their onboarding process.

During the last year, no safeguarding concerns were raised in relation to our work. Our staff team made four safeguarding referrals to local authority safeguarding teams on behalf of individuals we were supporting through our outreach work.

⁵ www.boaztrust.org.uk/safeguarding

Plans for the future.

Following the review of our strategic plan and additional work with freelance consultant Julian Prior, from Priority Advice, who reviewed our housing related work in the second half of 2024-25, we will be focussing on the following areas during 2025-26:

Housing

- Ensure our existing housing (including related systems and processes) is fit for purpose, so that our houses are safe, comfortable and compliant.
- Explore and develop new models and partnerships to increase bed spaces.

Support

- Review our support processes, including consolidating learning from RESS and RHPP programmes.
- Continue to identify gaps and prepare to respond to changing needs by exploring new funding and partnership opportunities.

Advocacy and Communications

- Build on our new relationships (e.g. with local MPs) to effect positive change, particularly at a regional level, and deepen our supporter engagement work.
- Capture our advocacy impact, explore new influencing opportunities with partners, centring lived experience, strengthening our voice.

Across the year, there are several core operational priorities as we seek to invest in our internal capacity in the following areas:

- **Finance:** Transitioning to a new finance management model to improve efficiency and transparency.
- **Fundraising:** Reviewing our structure and strategy to secure long-term sustainability.
- **HR & Governance:** Updating HR policies and restructuring as a Charitable Incorporated Organisation (CIO) for greater resilience.
- **Office:** Ensuring our office space is appropriate for us to support our growing team and services.
- **Database:** scoping our data needs and potentially moving to a new CRM

As well as these internal themes, we recognise that it is essential that we continue to look outwards, by:

- Partnering with like-minded organisations to amplify lived and professional experience and voices as we work to end destitution.
- Remaining flexible and agile to respond and adapt to our rapidly changing political, social, economic and technological environment.

Fundraising

We fundraise to secure the resources we need to carry out our charitable objectives and to fulfil our mission, and we do this primarily through inviting donations from individuals and organisations, and applying for grants from Trusts, Foundations and other grant-making organisations.

During 2024-25, our fundraising work was overseen by the Chief Executive and carried out by our Fundraising and Partnerships Manager and Fundraising Officer (Trusts and Foundations). We are regulated by the Fundraising Regulator, and we adhere to the Regulator's Code of Fundraising Practice and the Fundraising Promise. We have a policy on protecting supporters who may be in vulnerable circumstances, and we do not use external companies to deliver our fundraising activities.

This has once again been a challenging year in terms of all forms of fundraising. The cost-of-living crisis has impacted individuals and organisations who might usually support our work and like many organisations, we have found it particularly difficult to secure grant funding.

We are thankful to all those individuals who support our work through making regular donations, a significant number of whom generously increased their monthly donations or made additional one-off donations in response to our challenging financial situation this year. We are grateful to our supporters who have raised funds through special events and sponsored activities and also to those who have held special collections for Boaz to mark special occasions such as birthdays, anniversaries and retirements.

We want everyone who supports our work in any way to have a positive experience of the Boaz Trust and if something goes wrong, or someone is unhappy with something the Boaz Trust has done, we will react promptly, take complaints seriously and investigate fairly and openly. We will acknowledge any complaints within five working days and follow the procedure set out in our Fundraising Complaints Policy. Our Vulnerable Supporters Policy, Privacy Policy and Fundraising Complaints Policy are available on our website⁶ and from our office on request. These policies are reviewed annually. During the year we received no complaints about our fundraising.

⁶ www.boaztrust.org.uk/pages/17-supporters

Thank you to our donors.

We wish to thank and acknowledge the Trusts, Foundations and organisations who made our work possible during part or all of the period of this report including, but not limited to:

AB Charitable Trust
Albert Hunt Trust
Equilibrium
Greater Manchester Combined
Authority
Issachar Foundation
Leigh Trust
Leri Charitable Trust
Manchester & Stockport Methodist
District
Manchester Guardian Society
Marsh Charitable Trust
NACCOM- Guardian Grant

National Lottery Community Fund-
Reaching Communities Programme
Screwfix Foundation
Society of the Holy Child Jesus
Souter Charitable Trust
The Charity Service
Treeside Trust
Zochonis Charitable Trust

*NB Some of these funders awarded their grants
at the end of the last financial year or reached
the end of their support during the year.*

Thank you to the organisations, churches and other faith groups, corporate and independent businesses that generously supported our work through financial gifts and other donations such as food, cleaning supplies and more.

Thank you also to the individuals who supported our work with gifts and donations, and those who have generously allowed us to use their houses throughout this year.

Financial Review

This year, The Boaz Trust has achieved significant progress in strengthening its financial position, ensuring the continued delivery and expansion of vital services for people made destitute due to their immigration status. While the previous year presented financial challenges, careful management of staffing levels and available bed spaces has enabled us to stabilise and significantly increase the charity's activities throughout 2024-25.

We were able to secure new funding and, together with the generous and sacrificial giving of our supporters, sustain and expand our services. Despite a volatile funding environment, we have made substantial progress toward our goal of maintaining balanced budgets.

Income and Expenditure

Total income for the year was £933,704, representing an increase of £248,809 (36%) compared with the previous year. This is in part due to focussed fundraising relating to essential housing repairs / upgrades towards the end of the financial year and the development of our outreach-based work. Donations from individuals increased by 33%. Grants received increased by 23%.

Expenditure amounted to £885,484, an increase of £115,508 (15%) from 2023-24, reflecting expanded services and the costs associated with supporting more people than ever before.

The resulting surplus of £48,220 represents a favourable movement of £133,301 compared with the prior year, providing a solid foundation for continued service delivery.

Funds and Reserves

Restricted Funds decreased by £11,153, leaving a balance of £73,688 at year-end. Unrestricted Funds stood at £448,709, of which £316,209 was designated, including £198,000 held as a Risk Contingency Fund. At the end of March 2025, the General Reserves (Unrestricted Funds less Designated Funds) amounted to £132,500.

Reserves Policy

The trustees recognise their legal duty to manage the resources of The Boaz Trust responsibly. The charity maintains a reserves policy (see page 55) to ensure sufficient unrestricted funds are available to continue operations and meet financial commitments in the event of income fluctuations or unexpected costs. For 2024-25, the General Reserves Target was set as the higher of the Risk Contingency amount or three months' running costs. The level of reserves was monitored regularly through our financial reporting mechanisms. A full review of the reserves policy is planned for 2025-26.

We are grateful for the faithfulness of our supporters and funders, whose generosity has enabled us to navigate previous financial challenges and put the charity in a stronger position. This strengthened financial foundation will allow us to continue making a meaningful difference to those seeking safety in Greater Manchester during 2025 and beyond.

The Boaz Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 1 December 2025 and signed on its behalf by:

Phil Rawlings
Chairman

The Boaz Trust

Independent Examiner's Report to the trustees of The Boaz Trust

I report to the trustees on my examination of the accounts of The Boaz Trust for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of The Boaz Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Boaz Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since The Boaz Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Boaz Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Roper
McKellens Ltd
Chartered Accountants
ICAEW
11 Riverview
The Enbankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

1 December 2025

The Boaz Trust

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	324,252	274,728	598,980
Charitable activities	3	155,895	172,798	328,693
Investment income	4	6,031	-	6,031
Total income		<u>486,178</u>	<u>447,526</u>	<u>933,704</u>
Expenditure on:				
Raising funds	5	(38,082)	(200)	(38,282)
Charitable activities	6	<u>(388,724)</u>	<u>(458,478)</u>	<u>(847,202)</u>
Total expenditure		<u>(426,806)</u>	<u>(458,678)</u>	<u>(885,484)</u>
Net income/(expenditure)		<u>59,372</u>	<u>(11,152)</u>	<u>48,220</u>
Net movement in funds		59,372	(11,152)	48,220
Reconciliation of funds				
Total funds brought forward		<u>389,337</u>	<u>84,840</u>	<u>474,177</u>
Total funds carried forward	19	<u>448,709</u>	<u>73,688</u>	<u>522,397</u>

The Boaz Trust

Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	289,006	178,068	467,074
Charitable activities	3	156,503	55,317	211,820
Investment income	4	6,001	-	6,001
Total income		<u>451,510</u>	<u>233,385</u>	<u>684,895</u>
Expenditure on:				
Raising funds	5	(48,530)	-	(48,530)
Charitable activities	6	(523,218)	(198,228)	(721,446)
Total expenditure		<u>(571,748)</u>	<u>(198,228)</u>	<u>(769,976)</u>
Net (expenditure)/income		<u>(120,238)</u>	<u>35,157</u>	<u>(85,081)</u>
Net movement in funds		(120,238)	35,157	(85,081)
Reconciliation of funds				
Total funds brought forward		<u>509,573</u>	<u>49,684</u>	<u>559,257</u>
Total funds carried forward	19	<u>389,335</u>	<u>84,841</u>	<u>474,176</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 19.

The Boaz Trust

(Registration number: 1110344)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	66,400	67,000
Current assets			
Debtors	15	88,550	49,401
Investments	16	91,892	78,980
Cash at bank and in hand	17	363,869	293,287
		<u>544,311</u>	<u>421,668</u>
Creditors: Amounts falling due within one year	18	<u>(88,314)</u>	<u>(14,492)</u>
Net current assets		<u>455,997</u>	<u>407,176</u>
Net assets		<u>522,397</u>	<u>474,176</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		73,688	84,841
Unrestricted income funds			
Unrestricted funds		<u>448,709</u>	<u>389,335</u>
Total funds	19	<u>522,397</u>	<u>474,176</u>

The financial statements on pages 37 to 56 were approved by the trustees, and authorised for issue on 1 December 2025 and signed on their behalf by:

.....
Phil Rawlings
Chairman

.....
Penelope Applegate
Trustee

The Boaz Trust

Cash Flow Statement for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		48,220	(85,081)
Adjustments to cash flows from non-cash items			
Depreciation	5	600	600
Investment income	4	<u>(6,031)</u>	<u>(6,001)</u>
		42,789	(90,482)
Working capital adjustments			
(Increase)/decrease in debtors	15	(39,149)	9,578
Increase/(decrease) in creditors	18	6,878	(2,483)
Increase in deferred income		66,945	-
Increase/(decrease) in Current asset investments		<u>(12,912)</u>	<u>32,610</u>
Net cash flows from operating activities		64,551	(50,777)
Cash flows from investing activities			
Interest receivable and similar income	4	<u>6,031</u>	<u>6,001</u>
Net increase/(decrease) in cash and cash equivalents		70,582	(44,776)
Cash and cash equivalents at 1 April		<u>293,287</u>	<u>338,063</u>
Cash and cash equivalents at 31 March		<u>363,869</u>	<u>293,287</u>

All of the cash flows are derived from continuing operations during the above two periods.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Basis of preparation

The Boaz Trust constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), second edition - October 2019 Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Deferred income

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Gift aid

Tax reclaimed by the charity on gift aided donations is treated as unrestricted funding.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and associated costs.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity including support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs are not allocated because the charity just has one activity.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets with a purchase price of less than £1000 are not capitalised. Individual fixed assets costing £1000 or more are capitalised at cost or at reasonable value on receipt, and are depreciated over their estimated useful economic lives on a straight line basis.

The house gifted to the Trust on 15th January 2019 was brought into the accounts at the surveyor's valuation of £70,000. As the trustees plan to maintain the condition of the property, the estimated residual value of the asset based on the valuation of the land at £40,000 is to be depreciated over 50 years.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Non-material expenditure for regular licenses or subscriptions that straddle the year end are treated as expenditure in the year they are paid

Cash and cash equivalents

Cash at bank and cash 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.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Trade creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund structure

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Pensions and other post retirement obligations

The Boaz Trust contributes 6% of gross salaries to employees' pensions. Prior to the charity's Automatic Enrolment staging date of 1st June 2016, this was offered by the charity, and the contribution was paid into personal pension schemes as requested by employees taking up the offer.

Since the Automatic Enrolment staging date of 1st June 2016, all staff have been enrolled in the charity's AE pension scheme. Accrued entitlements at that date were paid into the AE scheme.

There were no outstanding contributions at the year end.

Financial instruments

Classification

The charity 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.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds Designated £	General £	Restricted funds £	Total 2025 £
Donations and legacies;				
Donations from organisations & churches	-	53,411	450	53,861
Donations from individuals	-	163,503	19,219	182,722
Gift aid reclaimed	-	22,568	-	22,568
Grants, including capital grants;				
Grants - unconditional on performance	15,000	69,770	255,059	339,829
	<u>15,000</u>	<u>309,252</u>	<u>274,728</u>	<u>598,980</u>

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from organisations & churches	31,954	240	32,194
Donations from individuals	128,944	8,602	137,546
Legacies	1,979	-	1,979
Sponsorship	940	-	940
Gift aid reclaimed	17,159	-	17,159
Grants, including capital grants;			
Grants - unconditional on performance	108,030	169,226	277,256
	<u>289,006</u>	<u>178,068</u>	<u>467,074</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Rent & Housing benefit	155,895	5,770	161,665
Grant income received for charitable activities	-	167,028	167,028
	<u>155,895</u>	<u>172,798</u>	<u>328,693</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Rent & Housing benefit	154,953	-	154,953
Grant income received for charitable activities	-	53,817	53,817
Other grant income	-	1,500	1,500
Other income	1,550	-	1,550
	<u>156,503</u>	<u>55,317</u>	<u>211,820</u>

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>6,031</u>	<u>6,031</u>	<u>6,001</u>

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Note				
Fundraisers salary	28,776	-	28,776	45,024
Fundraising events and other costs	<u>9,306</u>	<u>200</u>	<u>9,506</u>	<u>3,506</u>
	<u>38,082</u>	<u>200</u>	<u>38,282</u>	<u>48,530</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total
	Note	Designated £	General £	funds £	2025 £
Office & administration costs		13,791	53,799	41,158	108,748
Engagement & publicity		-	3,070	781	3,851
Beneficiary support		-	87,895	167,002	254,897
Depreciation, amortisation and other similar costs		-	600	-	600
Grant funding of activities		-	20,000	-	20,000
Staff costs		-	204,567	249,537	454,104
Governance costs		-	5,002	-	5,002
		<u>13,791</u>	<u>374,933</u>	<u>458,478</u>	<u>847,202</u>
	Note	Designated £	General £	Restricted funds £	Total 2024 £
Office & administration costs		5,623	27,978	31,916	65,517
Engagement & publicity		-	4,324	700	5,024
Beneficiary support		-	175,280	72,981	248,261
Depreciation, amortisation and other similar costs		600	-	-	600
Staff costs		4,395	298,819	92,631	395,845
Governance costs		-	6,199	-	6,199
		<u>10,618</u>	<u>512,600</u>	<u>198,228</u>	<u>721,446</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	900	900	900
Other fees paid to examiners	2,400	2,400	2,400
Trustee Indemnity Insurance	1,546	1,546	1,646
Professional subscriptions	156	156	1,253
	<u>5,002</u>	<u>5,002</u>	<u>6,199</u>

8 Grant-making

Analysis of grants

	Grants to institutions 2025 £
Analysis	
Greater Manchester Immigration Aid Unit (Interpreting services)	<u>20,000</u>

The support costs associated with grant-making are £Nil (31 March 2024 - £Nil).

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>600</u>	<u>600</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	425,145	388,407
Social security costs	33,227	28,415
Pension costs	24,508	24,047
	<u>482,880</u>	<u>440,869</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
All employees	<u>17</u>	<u>16</u>

17 (2024 - 16) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £24,508 (2024 - £24,047).

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2024 - £3,400).

No employee received emoluments of more than £60,000 during the year

12 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>900</u>	<u>900</u>
Other fees to examiners		
Preparation of financial statements	<u>2,400</u>	<u>2,400</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2024	70,000	70,000
At 31 March 2025	70,000	70,000
Depreciation		
At 1 April 2024	3,000	3,000
Charge for the year	600	600
At 31 March 2025	3,600	3,600
Net book value		
At 31 March 2025	66,400	66,400
At 31 March 2024	67,000	67,000

15 Debtors

	2025 £	2024 £
Prepayments	28,074	18,457
Accrued income	20,746	-
Other debtors	39,730	30,944
	88,550	49,401

16 Current asset investments

	2025 £	2024 £
Cash deposits	91,892	78,980

17 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	6,765	2,815
Cash at bank	265,410	201,673
Short-term deposits	91,694	88,799
	363,869	293,287

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1	14,492
Other creditors	4,408	-
Accruals	16,960	-
Deferred income	66,945	-
	<u>88,314</u>	<u>14,492</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

19 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	74,337	471,178	(413,015)	132,500
Designated funds				
Risk Contingency Fund	198,000	-	-	198,000
Accom Capacity Reserve	50,000	-	(13,791)	36,209
Mora Fund	67,000	-	-	67,000
Lived Exp	-	15,000	-	15,000
Designated	315,000	15,000	(13,791)	316,209
Total unrestricted funds	389,337	486,178	(426,806)	448,709
Restricted Funds				
Beneficiary Essentials	1,370	3,577	(2,813)	2,134
Boaz Life	688	500	(834)	354
Chief Executive salary	-	5,304	(5,304)	-
Step change	-	5,561	(5,286)	275
Client Transport	2,317	579	(548)	2,348
Emergency Accommodation	1,244	-	-	1,244
Floating Support	-	81,166	(78,163)	3,003
Food	2,475	23,038	(14,831)	10,682
Hosting	123	-	-	123
House running costs	37,857	25,000	(56,296)	6,561
House major works	-	25,530	(13,001)	12,529
Office & Administration	-	12,328	(12,661)	(333)
Ref HPP	-	83,437	(71,841)	11,596
Translation	615	-	(616)	(1)
Volunteer exps Boaz Life	2,245	-	(55)	2,190
Website	381	-	(381)	-
Methodist	35,525	106,575	(121,117)	20,983
NLCF COCol	-	74,931	(74,931)	-
Total Restricted funds	84,840	447,526	(458,678)	73,688
Total funds	474,177	933,704	(885,484)	522,397

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	77,680	451,510	(561,130)	106,275	74,335
Designated funds					
Risk Contingency Fund	111,000	-	-	87,000	198,000
Budget deficit Fund	156,000	-	-	(156,000)	-
Accom Capacity Reserve	50,000	-	-	-	50,000
Recovery & Development Reserve	41,668	-	(4,395)	(37,273)	-
IT Development Fund	5,625	-	(5,623)	(2)	-
Mora Fund	67,600	-	(600)	-	67,000
Designated	431,893	-	(10,618)	(106,275)	315,000
Total unrestricted funds	509,573	451,510	(571,748)	-	389,335
Restricted Funds					
Beneficiary Essentials	2,970	-	(1,600)	-	1,370
Boaz Life	3,044	-	(2,356)	-	688
Chief Executive salary	-	10,270	(10,270)	-	-
Step change	2,167	-	(2,167)	-	-
Client Transport	3,546	723	(1,952)	-	2,317
Emergency Accommodation	1,244	-	-	-	1,244
Floating Support	-	53,817	(53,817)	-	-
Food	-	16,619	(14,144)	-	2,475
Fundraiser salary	960	-	(960)	-	-
Hosting	123	-	-	-	123
House running costs	11,316	70,700	(44,159)	-	37,857
Office & Administration	15,140	2,881	(18,021)	-	-
Supervision	579	-	(579)	-	-
Ref HPP	1,109	-	(1,109)	-	-
Translation	4,031	-	(3,415)	-	616
Volunteer exps Boaz Life	2,379	-	(134)	-	2,245
Website	1,076	-	(695)	-	381
Methodist	-	35,525	-	-	35,525
NLCF COCol	-	42,850	(42,850)	-	-
Total Restricted funds	49,684	233,385	(198,228)	-	84,841
Total funds	559,257	684,895	(769,976)	-	474,176

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

Restricted Fund	Purpose
Beneficiary essentials	To defray costs of toiletries and cleaning materials for clients
Boaz Life	To provide classes and activities for clients
Chief Executive salary	For payment of CEO salary and oncosts
Support Worker salary	For payment of case worker salary and oncosts
Client travel	To meet clients travel costs
Emergency accommodation	For the provision of winter nightshelters or other emergency or temporary accommodation
Floating support	For floating support services to support the delivery of the A Bed Every Night programme
Food	For provision of food for clients
Fundraiser salary	For payment of fundraiser salary and oncosts
Hosting	For payment of salary, oncosts and expenses for hosting
House running costs	To provide and maintain houses
Office and administration	To defray costs attributable to Boaz office and administration
Supervision	To defray costs of supervision and training of case workers
House manager salary	For the payment of house manager salary and oncosts
Translation	To defray costs of interpreters for clients and translation
Volunteer expenses Boaz Life	To defray costs to volunteers of travel to Boaz Life activities
Website	For cost of website development
Methodist	To provide housing and support for at least 20 failed asylum seekers
NLCF COCoI	To fund 2 or more support workers and the associated overhead costs of providing housing and other support for refugees
Designated Fund	Purpose
Risk Contingency Fund	To provide a contingency for risk, specifically the risk of closure
Budget deficit Fund	To fund a responsibly agreed deficit budget
Accommodation Capacity Reserve	To fund development of our housing capacity
Recovery & Development Reserve	Funding earmarked by the Trustees for strategic initiatives
IT Development Fund	To provide for future IT investment
Mora Fund	A designated fund to ringfence the continued use of the property at 11 Mora Street.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

20 Reserves Policy

Trustees recognise their legal duty to manage the resources of The Boaz Trust responsibly. This includes ensuring that the finances are managed in an effective and timely way, in line with the objects and purpose of the organisation. The Trustees desire to spend income received promptly, but also recognise the prudence in maintaining an agreed amount of funds in order to ensure the organisation can continue to operate and maintain ongoing financial commitments.

This Reserves Policy therefore demonstrates to all stakeholders that The Boaz Trust is intentional about how funds are managed, and it specifically sets out why any unspent funds are being held. The Reserves Policy shows how the organisation is taking into account risk and building resilience to ensure that the work is sustainable and can continue, for example if there was a downturn in income (e.g. due to an expected grant not being secured), an unanticipated rise in costs (due to the wider economic situation or a major increase in demand for services), or any other significant and unforeseen events which might impact the work of the organisation.

Those unrestricted funds that are freely available to spend on the Boaz Trust's charitable purposes are known as General Reserves which include 2 elements: Risk Contingency Fund (which is designated) and the General Fund (which is not designated).

General Reserves do not include the following:

- restricted funds (e.g. a grant that can only be used for a specific programme of activities)
- fixed assets (e.g. buildings or land)
- other designated funds which have been ring-fenced by the organisation for a specific purpose

The target for General Reserves will be the amount calculated for Risk Contingency.

The Trustee with lead responsibility for Finance along with the Finance Sub Group will propose a General Reserves Target for the year as part of the annual planning and budgeting process and this target will be monitored throughout the year.

It is not possible to plan for every eventuality therefore Trustees take into account the likelihood of different outcomes and levels of risk and their possible financial impact. Setting aside reserves for all risks would be excessive, so the Risk Contingency will cover the most costly calculable risk. This most costly risk would materialise if the organisation ceased to operate (costs would include: staff redundancies; support related costs reducing over the period of closure; the return of houses to their owners; withdrawing from contractual obligations).

The Risk Contingency Fund will in any event be a minimum of 3 months of running costs based on the expenditure budget for the year.

For the year 2024-25, the General Reserves Target is calculated as £190,000, this is 3 months of running costs.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

The General Fund represents the balance (positive or negative) of unrestricted funds after designated funds, including the Risk Contingency Fund has been taken into account. Consequently, any amount in the General Fund represents reserves which are over (under) target.

The level of reserves will be monitored through monthly/quarterly financial reporting mechanisms. The current level of reserves will be compared with the target level and, where there is a difference, information will be given in terms of what actions are being taken to bring the reserves into line with the target.

The Risk Contingency is reviewed at half year end and year end.

Alongside the monitoring of Reserves against target, Trustees will receive information relating to Designated Funds, including the likely timing of expenditure, in order to ensure that they are being used in accordance with their purposes.

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	66,400	-	66,400
Current assets	220,814	249,809	73,688	544,311
Current liabilities	(88,314)	-	-	(88,314)
Total net assets	<u>132,500</u>	<u>316,209</u>	<u>73,688</u>	<u>522,397</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	67,000	-	67,000
Current assets	124,352	248,000	49,316	421,668
Current liabilities	(14,492)	-	-	(14,492)
Total net assets	<u>109,860</u>	<u>315,000</u>	<u>49,316</u>	<u>474,176</u>

22 Related party transactions

There were no related party transactions in the year.

THE BOAZ TRUST

England & Wales - Charity number 1110344

Accounts



The Boaz Trust

a Manchester based charity providing accommodation and support for people seeking sanctuary in Greater Manchester and the surrounding areas; and using what we learn through our work to challenge and change the unjust systems that cause destitution, both locally and nationally.

Trustees' Annual Report and Financial Statements for the year ending 31 March 2024

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Reference and Administrative details

The Boaz Trust is a registered charity in England and Wales no. 1110344.

Office details: The Boaz Trust

The Kath Locke Centre, 123 Moss Lane East, Manchester M15 5DD

Tel. 0161 202 1056

Email. info@boaztrust.org.uk

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Leah Amick	–	
Penny Applegate	–	<i>Appointed October 2023</i>
Mike Arundale	–	<i>Strategy and Finance sub groups</i>
Hassan Hassanpour	–	<i>Finance sub group</i>
Josie Hicklin	–	<i>Stepped down February 2024</i>
Martin Palmer	–	<i>Finance Lead Trustee, Housing, Strategy and Finance sub groups</i>
Roger Phillips	–	<i>Housing Lead Trustee, housing sub group</i>
Phil Rawlings	–	<i>Chair, Strategy and Finance sub groups</i>
Suzannah Sammons	–	<i>Safeguarding Lead Trustee and Support work sub group</i>
Dave Smith	–	<i>Networking Lead Trustee and Founder</i>
David Tomlinson	–	<i>Stepped down October 2023</i>

Chief Executive

Ros Holland

Independent Examiner

Paul Roper

McKellens Chartered Accountants

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Stockport, SK4 3GN

Bankers

The Co-operative Bank

PO Box 250

Delf House

Skelmersdale

Lancashire WN8 6WT

Charities Aid Foundation Bank

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4TA

Property owned by the Boaz Trust

A property which is owned by the charity (having been gifted to the organisation previously) is now registered with The Official Custodian For Charities (since September 2020).

Report of the Trustees for the year ending 31 March 2024

The Trustees of the Boaz Trust are pleased to present their annual report and the financial statements for the year ending 31 March 2024.

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS102.

Letter of introduction from our Chair of Trustees and Chief Executive

Dear Friends,

We are pleased to present the Boaz Trust's Trustees Annual Report for 2023-24, and it is our privilege to share with you the journey we have been on over the past 12 months.

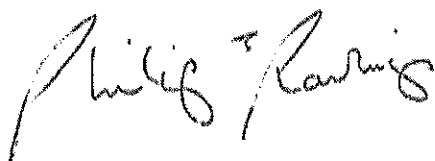
It is twenty years since the very first Boaz Trustees met together to plan and dream together, and it is sobering to acknowledge that 2023-24 has been one of the most challenging years we have faced as an organisation. The cost of living crisis impacted both income and expenditure, and these significant financial challenges led to us taking the difficult decision to make some savings and reductions across different parts of our work. We also had to navigate a rapidly changing, toxic political climate, all while seeking to respond to a major increase in demand for our services.

In this report you can read more about our work this year and the difference it has made in the lives of people seeking safety. You will also be able to read stories from people supported by Boaz and hear more about our plans for the year ahead.

As the year draws to a close, we are incredibly grateful for the dedication of our staff team and also for the generosity of so many people who support our work in different ways. The commitment and faithfulness of so many individuals and organisations is what make our work possible and we have felt that more deeply than ever this year.

As we reflect on the road we have taken over the past 12 months and all that lies ahead, we are thankful for the strength, resilience and generosity we have seen across our community, and we remain committed to continuing our work in the years that lie ahead, so that people seeking safety truly can feel welcomed in our communities, and are able to thrive and flourish and experience life in all its fullness.

With thanks to you all for standing with us,



Rev. Canon Dr. Phil Rawlings
Chair of Trustees



Ros Holland
Chief Executive

Charity objects, purpose, vision, mission and values

The objects of the Boaz Trust as set out in its governing document are:

- To relieve financial hardship amongst those seeking asylum, those granted asylum and other vulnerable migrants who are destitute and living temporarily or permanently in Greater Manchester and the surrounding area. This will be done particularly but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.
- Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and other vulnerable migrants who are destitute, in such ways as the Trustees shall determine.

Our Vision is that people who seek safety in the UK are welcomed here and are free to live life in all its fullness.

Our Mission is:

- To provide accommodation and support for people seeking sanctuary in Greater Manchester and the surrounding areas.
- To use what we learn through our work to challenge and change the unjust systems that cause destitution, both locally and nationally.

Our Organisational Values

These 6 values inform how we work as an organisation:

- **Christ-centred** (rooted in the teachings of Jesus Christ, we seek to serve those who society sees as the least, the last and the lost)
- **Committed to excellence** (we strive for professional excellence with integrity in all our working practices)
- **Empowering others** (we want to see the people we work with, including people supported by Boaz, volunteers, staff and supporters, equipped and released to discover meaning and purpose in their lives.)
- **Restless for justice** (we shine a light on injustice, especially where people seeking sanctuary are treated unfairly and we will fight to see change happen)
- **Servant-hearted** (we adopt an attitude of service within the organisation and beyond, putting the needs of others before our own)
- **Generous** (we extend a welcome to all we meet, sharing hospitality, kindness and love, and treating everyone with dignity, regardless of their background).

Summary of our main activities

The Boaz Trust provides accommodation and person-centred support for people facing or experiencing homelessness because of their insecure, changing or uncertain immigration status. The majority of people we work with have been through the asylum process and then found themselves homeless here in Greater Manchester, after a decision (positive or negative) on their asylum claim. We offer somewhere safe to stay, basic living essentials, practical and emotional support, access to legal advice and representation, and wellbeing activities.

During 2023-24 we supported **235 individuals** who were experiencing or facing homelessness because of their immigration status. We provided safe and stable accommodation for 88 people who had become homeless after receiving a decision on their asylum claim (positive or negative) through our shared houses. We responded to the refugee homelessness crisis and increased our capacity to support people recently granted refugee status who had been referred to us and who were facing homelessness.

Through our Floating Support work, 123 people who had insecure or restrictive immigration status were provided with specialist 1:1 support. These individuals were staying in alternative temporary or emergency accommodation, sofa surfing or sleeping outside and accessed Boaz support through onsite visits at the place where they were staying, at one of our local drop in sessions or at our office.

Alongside safe, stable accommodation, our Support Team continued to provide person-centred support for each person, which this year was delivered primarily through in-person support at the Boaz office, in shared houses or in other locations as appropriate. We offered a range of opportunities for individuals and groups to engage in different activities to support their physical and mental wellbeing.

Throughout 2023-24 we continued to speak out against the injustices we see in the asylum system. We spoke out against the Illegal Migration Bill which was passed into law in July, and against the Government's plan to send people to Rwanda. We continued to share important updates and campaign actions relating to the rapidly changing policy environment with our supporters through our social media platforms and newsletters.

Statement on Public Benefit

Each year the Trustees of the Boaz Trust review our objectives and activities to ensure they continue to reflect our charitable aims. In carrying out this review of our work, Trustees have referred to the Charity Commission's general guidance on public benefit.

This report meets the guidance on public benefit by setting out our charitable objects and mission, providing a summary review of the activities we have carried out for the public benefit, and then describing in more detail the strategies adopted and activities undertaken during the 2023-24 financial year. This report also describes the successes and outcomes of our key activities, and considers how future activities will continue to contribute towards our aims and objectives.

The Trustees consider that the work of Boaz has a public benefit that extends beyond the immediate group of people we are supporting. Firstly, the organisation helps alleviate pressure on statutory services by providing safe accommodation, reducing the risk of homelessness and the resulting impact on our already stretched public resources. Secondly, our specialist support work leads to improved mental and physical health outcomes for the people we work with, reducing the impact on health and social care. Finally, by fostering integration and supporting access to education and employment and volunteers, the people we support are able to thrive and flourish and contribute within their new communities.

The Boaz Trust remains the largest non-profit provider of accommodation and support for people who have become homeless after receiving a positive or negative decision on their asylum claim here in North West England.

The wider context during 2023-24

The past year we once again witnessed a continuation and escalation of conflicts worldwide, inflicting immense suffering. The war in Ukraine continued, with more than 3 million people displaced. The war had an ongoing impact on global food and energy security, directly impacting cost of living across Europe and beyond. The second half of the year was dominated by news of the killing of tens of thousands of civilians in Gaza following the Hamas-led attack on Israel in October 2023. Ethiopia's brutal civil war persisted, while ongoing instability continues to be underreported in countries including Sudan, Afghanistan, Haiti and Azerbaijan-Armenia, to name just a few.

In their 2023 report¹, Amnesty International described an inconsistent international response to "the severe human rights impact of different conflicts and the protection of people fleeing them, as well as other patterns of egregious violations, some amounting to crimes against humanity." This feels more relevant than ever, and we are continuing to see rising levels of global hunger, extreme poverty, climate breakdown, displacement and human trafficking.

Displaced people across the world

The number of forcibly displaced people has continued to rise over the past 12 months. According to the June 2024 report by the United Nations High Commissioner for Refugees (UNHCR)², a staggering 110 million people are now displaced globally, an increase of 7 million from last year. This figure includes 35 million refugees, 5 million asylum seekers, and 57 million internally displaced persons (IDPs) who remain within their home countries. The top five source countries for refugees remain Syria, Venezuela, Ukraine, Afghanistan, and South Sudan.

The UK government's own statistics for the year ending March 2024³ show that asylum applications during the period reached 85,000, an increase of nearly 10,000 compared to the previous year. While the approval rate remains high at 72%, the backlog continues to grow, with a significant number of applicants awaiting a decision after months or, in some cases, years. This is particularly concerning as the "stop the boats" policy continues, with the number of people crossing the English Channel reaching nearly 50,000 in the year ending March 2024. However, the government's focus on deterring these perilous journeys has resulted in a slow processing system, leaving many asylum seekers in limbo with limited access to support. As before, the majority of applicants come from war-torn regions like Afghanistan, Syria, and Iran.

¹ <https://www.amnesty.org/en/documents/pol10/7200/2024/en/>

² <https://www.unhcr.org/uk/global-trends>

³ <https://www.gov.uk/government/statistics/immigration-system-statistics-year-ending-march-2024/>

It is within this increasingly hostile environment that the Boaz Trust has continued to provide accommodation and support for people who have become destitute here, while also working more widely to try to bring an end to destitution among people seeking sanctuary in our communities.

Achievements

The aim of this section is to demonstrate what the Boaz Trust has achieved and the outcomes of its work during the 2023-24 financial year. We report on our activities, demonstrating the benefits the charity has brought to people who have become homeless through the asylum process, including those who have had their applications refused and those who have been granted refugee status. The process of this review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

In total, during the 2023-24 financial year we supported 235 people from 38 different countries.⁴ This is an increase of over 42% compared to 2022-23 due to the continued expansion of our Floating Support programme, and new work to respond to the homelessness crisis faced by people granted refugee status in the second half of the year.

We provided 24,207 nights' accommodation for 88 people who had become homeless through the asylum process. In addition, we provided specialist Floating Support for 123 people who were in temporary, insecure or no accommodation due to their immigration status and we also supported 32 individuals through our enhanced refugee support work.

In the following section we will provide more detailed reports on the impact of our different areas of work, but we will start with some words from someone we have supported until recently. Noah⁵ first came to Boaz after receiving a negative decision on his asylum claim. He initially stayed in the night shelter that was in operation at the time, before moving into a Boaz house for people who have been refused asylum. We supported Noah as he worked with his solicitor to make a further application to the Home Office, and eventually he was granted refugee status. After receiving this life-changing news, he moved into one of our houses for people with refugee status and then later moved on from Boaz into his own accommodation.

In 2023, we worked with Noah and Stone Barrell, a creative communications agency, to produce a short film sharing Noah's story. The video went on to be shortlisted for the Charity Film Awards and formed an integral part of our 2023 'Open the Doors' Christmas appeal.

⁴ Afghanistan, Albania, Algeria, Angola, Antigua and Barbuda, Bangladesh, Burundi, Cameroon, China, Congo, Democratic Republic of Congo, Egypt, El Salvador, Eritrea, Ethiopia, Gambia, Ghana, Guinea, India, Iran, Iraq, Kenya, Kuwait, Libya, Morocco, Mozambique, Niger, Nigeria, Pakistan, Palestine, Somalia, South Africa, South Sudan, Sudan, Syria, Trinidad, Uganda and Zimbabwe.

⁵ We have changed Noah's name to protect his identity

This is Noah's story, told in his own words.

I left my country because I am persecuted by the government and by my society. I thought the government here would give me refugee status to stay here because I was persecuted in my country. But unfortunately, I found things here are much more difficult than I imagined.

My asylum claim was refused and I became destitute and homeless. I was very depressed and I was very hopeless. I moved from friend's sofa to friend's floor to the streets. It was very, very, very tough because I lost the government support. And because I'm homeless and destitute I don't have any financial support. I don't have any accommodation. And the life for me was hell.

You feel like a prisoner in a big prison. You can't travel, you don't have the right to work, to get benefit you don't have the right to get accommodation. At that time I was stressed, depressed. I lost trust in people. I lost trust in God. I was very pessimistic about the future. But now everything has changed. Yes, my life now has changed completely.

Boaz is like a rescue boat for many people. Boaz encouraged me. They try their best to give me everything I want to help me with everything financially and also they gave me accommodation and also even, emotionally. Always they encouraged me and they took me to events, they took me to the cinema, they took me to the theatre and they took me to the museum and yes, they have done excellent things for me.

They helped me to submit my fresh claim. They also spoke to me about bringing new documents to support my claim. And they referred me to solicitors to help me in arranging my claim. Yes, that helped me because, you know at that time I didn't know the procedures on how to submit a fresh claim. You have to bring new evidence, new documents to support your claim and for the first interview, I didn't take any supporting documents. That is why they reject my first claim. But for the fresh claim, I took the evidence. I took documents and letters from many people and that supported my claim. And my claim was, my fresh claim was successful.

My life now is beautiful. Yeah, I am settled. I got a job and everything now is going in the right direction and I'm very optimistic about the future of myself and my family also. When I compare my life in the past with my life now, sometimes for me, it's something unbelievable. I can't believe it. I can't believe this big shift. This is a big change in my life. Now I'm very happy, very optimistic. I have got a job, I am the Assistant Manager at my work. And now my life is going in the right direction.

When you give your money to Boaz, that means you give life to other people, that means you give hope to other people, that means you save lives, that means you encourage people and that means you save people from going in a bad direction.

I think Boaz is more than accommodation or food. Boaz is like a paradise for people like me, and other people who are homeless and destitute. It is about giving people hope. It makes people believe in humanity. They have given me trust in people.

Since moving on from Boaz, Noah has found stable employment in Manchester and remains an active and valued member of his church community. In 2023, we heard the wonderful news that following a successful family reunion application, Noah's family was able to join him here in the UK. You can watch the film of Noah's story by visiting boaztrust.org.uk/noah

1. Accommodation and support for people refused asylum

You- Boaz- have the best way of doing things. Before I came I walked looking down, now I am walking with my head up. [The Boaz support worker] has a good personality and a place in my heart for his help. He always listened and took me seriously. Anything you or Boaz want help with I will be there to help...There is a poem in Arabic that says if you do your best nothing is wasted – you showed me this.

I am so grateful. I ask for you to be blessed. I have nothing more to say but thank you, thank you Boaz.

Hussain, who was supported by Boaz during 2023-24

In 2023-24 we continued to provide safe and stable accommodation for people facing homelessness after receiving a negative decision on their asylum claim.

Following a refusal of an asylum claim, people usually lose their entitlement to asylum support (accommodation and finances provided by the Home Office) after 21 days and are left with no recourse to public funds. Many of the people we work with are terrified of returning to their home country, for fear of what they might face there. Most want to re-engage with the asylum process to help them resolve their insecure immigration status.

During 2023-24 **we provided safe and stable accommodation in 9 shared houses for 43 people** whose asylum applications had been refused. This year we provided housing for 14 women and 29 men. Most of the people we worked with were aged between 18-45.

This year **21 people moved on from Boaz** to alternative accommodation, usually after a minimum of 12 months of support. These move-on pathways include Section 4 accommodation from the Home Office following the submission of a fresh claim as well as moving on to stay with friends or family.

During 2023-24 we received **58 new referrals** for people who were facing homelessness after their asylum claim had been refused. This is a decrease of 31% compared to the previous year. We believe this reduction in referrals is primarily due to the general slowdown in decision making during 2023-24, which meant that referring partners were seeing fewer people who had received a negative decision. We also had to take the difficult decision to close our waiting list in February 2024 as we were reducing bed spaces.

We plan to reopen the waiting list for people refused asylum in June 2024 and we expect referrals to increase through the year with an increase in negative asylum decisions and cessations predicted in the coming months. This reflects the situation we have seen in 2023-24 where we saw a rapid increase in refugee referrals this year, following quick decision making by the Home Office.

Holistic Support

My support worker would try her best, anything, if I need something, she will print it off, photocopy, or even if there's a letter they need... I still have a very supportive system around me, you know, even now – if there's anything I need, there's Boaz still there, you know.

Tamara who moved on from Boaz last year

While people live in Boaz accommodation, they have a named support worker who meets with them on a regular basis and in the majority of cases, will support them from their initial contact assessment meeting while they are on the waiting list through to the time when they come to move on from Boaz.

We continued to provide people with a comprehensive package of tailored, holistic support over the course of this year. We've identified opportunities for people to volunteer and attend classes and activities delivered by other organisations as well as our own regular activities.

We have supported people to register with their local NHS GP surgery, and access emergency medical care where needed, as well as referring people for mental health support and other specialist services. We have visited people in hospital and walked alongside people as they have received difficult and life limiting medical diagnoses. This has been a challenging year. We have supported people practically and emotionally as they have faced detention and in one case, removal from the UK early in the year, and then stood in solidarity and listened as people expressed their fears over the threats of flights to Rwanda.

Wellbeing is an important part of the support offered to people within Boaz accommodation. We offer the opportunity to engage in a range of wellbeing activities (Boaz Life, see below), but also keep wellbeing as a focus in individual support meetings and conversations. The aim of this aspect of our work is to develop relationships, provide meaningful activities and to help build resilience.

As well as referring people to specialist support where needed, we aim to deliver our support work in a trauma-informed way, mindful of the range of traumatic experiences that people we work with may have survived in their home countries, on their journeys to safety, as well as in the UK.

Legal support

We have continued to work in partnership with the Greater Manchester Immigration Aid Unit (GMIAU) throughout this year. This partnership has been vital to ensure people have access to good quality legal advice, including having previous paperwork reviewed, receiving feedback on new evidence collected, as well as specific advice about how to progress their legal cases.

People we have supported this year have also accessed legal advice from alternative providers, with a number of further submissions being made by other solicitors. Despite these further submissions, accessing legal advice remains one of the largest challenges faced by people we work with, with further reductions to legal aid and local provision of immigration advice during the year.

Legal snapshot of the year:

- 11 people currently or previously supported by Boaz were granted leave to remain (usually refugee status) and, unusually, 3 of these were while the individuals were still in Boaz accommodation
- 6 people made further submissions / fresh claims for asylum

Financial and basic needs support from Boaz

Following the refusal of an asylum claim, people are unable to work or claim mainstream welfare benefits. We therefore provide money each week so that people are able to meet their basic needs.

We continued to use pre-payment cards for people living in Boaz accommodation and, thanks to support from generous funders and individuals, we were able to increase the amount provided each week to £25 per person. We continued to reimburse travel costs for certain appointments (with Boaz, medical or legal appointments for example), as well as cover costs for things needed to progress someone's legal case (e.g. travel within the UK to meetings / demonstrations and ensuring appropriate translation of documents).

We have been able to run 3 Social Gatherings throughout the year, in line with times of celebration and when we have received donations of items. This year we held these in the summer, and at Harvest and Christmas. We were able to offer people fresh fruit and vegetables as well as tinned and dry goods, toiletries, donations of clothing, gifts at Christmas, and other one off items.

We are very thankful to individuals and groups who have supported our work through the donations of food, toiletries, hygiene items and more over the course of the year.

2. Floating support for people who have no recourse to public funds

'Floating support' refers to our work with people facing homelessness but who are not currently living in Boaz houses. This support is for people living in unstable accommodation who are at risk of destitution, or those who are already experiencing homelessness because of their immigration status. With the relevant advice and information available, some of the people we support through this work can go on to access accommodation that they were previously unaware of being eligible for.

Our floating support service developed from 2019 as we sought new ways to reach people who were facing homelessness and who we weren't able to accommodate due to our limited capacity. Since then, we have received funding to continue this work as part of a new Restricted Eligibility Support Service (RESS) working in partnership with the Booth Centre and Greater Manchester Immigration Aid Unit.

As part of RESS, Boaz works with people with restricted eligibility from non-EU countries. The term 'restricted eligibility' includes people who have conditions attached to their immigration status that restrict their entitlements to claim benefits and access housing assistance (this can include those referred to as having No Recourse to Public Funds).

During 2023-24 we worked with 123 people through our floating support. These were people from non-EU backgrounds, which means that we have supported people with a range of different immigration histories in the UK (unlike our housing), however a significant proportion of successful referrals were for people who had been refused asylum:

- 18 people seeking asylum (open claim, and all entitled to asylum support)
- 71 people who had been refused asylum
- 2 people with refugee status (or other forms of Leave to Remain/indefinite leave to remain)
- 32 people with other (or unknown) immigration backgrounds

Accommodation is, understandably, the main priority for most people referred to RESS so support workers explore any accommodation options that people may have been eligible for and supported them to access that where possible, however these options were very limited and often non-existent. Despite that, we were able to enable the following positive outcomes:

- 14 people moved into asylum support
- 7 people moved into Boaz houses
- 9 people to other voluntary sector accommodation
- 11 people moved to emergency council accommodation (including cold weather emergency accommodation, A Bed Every Night (ABEN)),

emergency temporary accommodation, and accommodation provided through local authority No Recourse to Public Funds teams)

As well as a focus on accommodation, the RESS team offered holistic floating support to help people address other support needs the individual may have identified. Non-accommodation based outcomes from the last year include:

- 37 people accessed financial support, either following referrals to the Migrant Destitution Fund and / or receiving supermarket vouchers through Boaz
- 19 people had support with health and wellbeing including registering with GPs, support to attend appointments, HC1 forms, referrals to mental health services, and accessing art therapy sessions at Boaz.
- 52 people had legal support – including completing 16 SARs to the Home Office, numerous other SARs (e.g. police or medical records for evidence), support to attend legal appointments, support with following legal advice and collecting further evidence

Our team were able to offer other forms of person-centred support such as social support (e.g. finding local faith and community groups, or activities to prevent isolation), and we were so pleased to hear repeated feedback that the approach taken by the RESS team was one that people hadn't experienced often: where people were given time, and felt listened to and understood.

Thanks to the inclusion of a Personalisation budget within this funding, we were able to provide specific items to people based on their needs and requests. This included supermarket vouchers, smartphones, vouchers for winter clothing and shoes, as well as bus tickets.

We met with people accessing RESS in multiple sites across Greater Manchester, including community and public spaces such as libraries. We continued regular drop ins at partner organisations in Manchester (Booth Centre, Cornerstone and Mustard Tree), and looked to develop these in other parts of Greater Manchester but RESS referrals were not as high in other boroughs.

As well as the service delivery, RESS has a focus on systems change and we've been able to attend meetings with different statutory services and organisations across Greater Manchester to talk about this work (alongside training, delivered by GMIAU as part of the RESS contract).

Salma- a case study taken with permission from the RESS Year One Impact Report⁶

Salma has lived in the UK for over 20 years with an unresolved immigration status. Her journey began with a move from Pakistan after getting married, but soon turned into a nightmare of domestic abuse, where her immigration status became a tool of control. In 2014, with assistance from police and social services, Salma left the abusive situation. However, she faced ongoing instability, shifting between refuges and relying on sofa surfing for a place to stay.

During this tough time, Salma relied heavily on her Boaz Trust support worker to advocate for her in all aspects of her life as she isolated herself from the outside world. Finding it hard to talk about her past, Salma struggled to engage in matters concerning her case. Her support worker helped her access to medical appointments and psychological therapy.

With advice from GMIAU, Salma started the process of putting together a written statement and a late domestic abuse application. It took significant effort, but GMIAU and Boaz Trust worked closely together to gather the necessary evidence, including subject access requests and medical records.

Through a combination of legal aid and floating support, Salma received the life-changing news after over two decades of uncertainty: indefinite leave to remain in the UK. This milestone not only grants Salma the right to work, claim benefits, and access housing but also provides her with the long-awaited security to move forward in life.

Salma's journey shows the power of teamwork in making a difference to someone's life. Her story is a reminder that no one has to face difficulties alone, and there's always hope for a better future.

**Salma's name has been changed*

⁶ <https://www.boaztrust.org.uk/articles/ress-1-year-impact-report-released>

3. Accommodation and support for people granted refugee status

"I don't have words to describe how I feel to be able to live in this house. I know a lot of people suffering with homelessness and it is particularly difficult and dangerous for women to have to sleep on the streets. This house is the best place. It is quiet and secure and nobody can disturb us here."

(Mariam lived in one of our houses for people with refugee status and was interviewed in the [Guardian](#))

When a person is granted refugee status, they are typically given 28 days - known as a 'move on' period - in which to apply for Universal Credit, secure employment and find housing. At the end of this 28-day period, a person must leave their Home Office accommodation and any financial support stops.

We have long argued that 28 days is not nearly enough time for a person to find housing and employment, or complete administrative necessities such as opening a UK bank account. And with the UK in the midst of a housing crisis, it is near impossible for the people we support to access either social housing or private rented accommodation.

In late summer 2023, as the Government sought to clear the backlog of asylum applications, refugee charities warned that without proper housing provisions in place, thousands of people with newly granted refugee status would be at risk of homelessness when evicted from their Home Office accommodation. Unfortunately, the situation became far worse than anyone had imagined when a new process was implemented which led to people losing their asylum accommodation and support with just 7 days' formal notice.

It is therefore not surprising that in 2023-24 we received 218 referrals for people with refugee status (168 men, 50 women). This is more than double last year's referrals (108). The majority of people had received status in the preceding 6 months.

In 2023-24 we provided accommodation for **45 people with refugee status** through our shared houses (26 men, and 19 women).

During the year **14 people with refugee status were supported to move on from Boaz**, to: their own tenancies with housing associations, other temporary accommodation (either a hostel, or emergency temporary accommodation through the council), or to stay with friends and family either locally or after relocating within the UK.

The support we offer for individuals granted refugee status has continued to build this year. As with all of our support work, we offer a holistic, tailored package addressing each person's unique needs and circumstances. This support begins with initial advice and signposting when someone is referred to the waiting list, continuing as they transition into and eventually move on from Boaz accommodation.

Once someone has moved into one of our shared houses, they are offered support with individual goal setting, health service registration, accessing benefits, specialist referrals, and exploring education, training, volunteering, and employment opportunities. The support also includes budgeting and financial management assistance. Our refugee support workers maintain regular contact through calls and house visits to ensure the physical and mental wellbeing of residents.

This year we were pleased to finally re-launch Renting Ready training sessions for people in Boaz houses who are interested in moving into private rented accommodation or who have applied for social housing. The training covers the basics of tenancies and how to sustain them, rights and responsibilities of both tenants and landlords, how to search for houses, and how to find local charities and organisations that provide ongoing housing advice and support. We were also able to offer a new financial wellbeing training workshop which was well received.

During 2023-24 19 people started, or continued, paid employment (an increase on last year), and 21 people were able to access college, higher education, training or ESOL provision.

Thanks to additional funding related to the cost of living crisis, and the flexibility of our staff team, we were able to offer one day per week of extra support time to work with people who have refugee status, by working with people on our waiting list for shared housing.

This work was developed in direct response to a rise in referrals initially relating to the cost of living crisis, where we saw an increasing number of people who were struggling to cope with rising costs. This was of course exacerbated as we saw an increase in referrals in the second half of the year as tens of thousands of people were granted refugee status in a short timeframe and with a shortened notice period for their asylum support.

From 1st December 2023 – 31st March 2024, we worked with **32 people** through this enhanced support work. Most of this support offer had a housing focus and included helping people to understand their housing options, for example when deemed non-priority following a homelessness assessment at their local council, or when they had moved from out of area and were not offered housing assistance by the council in their new location in Greater Manchester. We also offered support to people as they had homelessness assessments at their local council, particularly where people had additional health or other vulnerabilities and were believed to be in priority need. We also made some referrals to Shelter for those who wanted to challenge the council's decision following a homelessness assessment.

As well as housing, we offered support with health, education, employment and benefits. This holistic support was person-centred, with people identifying what they would like help with and so it varied with each person depending on their specific needs and priorities.

We are pleased that the combined learning from this new work along with our floating support model has led to us securing funding to offer this floating support model to refugees facing homelessness in other parts of Greater Manchester during 2024-25.

Housing at Boaz

Since our earliest days, the provision of shared housing for people seeking sanctuary in our communities has been a central aspect of our work. During this year we **managed and supported a total of 19 shared houses.**

Nine of the properties were for people who had been made destitute following the refusal of their asylum claims and ten were for people who had a positive decision on their applications and been granted refugee status. Two of these properties are specifically for people with refugee status who have been reunited with family members through the Family Reunion scheme. People with refugee status are able to pay rent for their accommodation, and so we charge an affordable level of rent, with no deposit requirements and a small "top up" fee which covers all utilities.

Twelve of our houses are leased to us at a peppercorn rent by individuals who support our work and have generously allowed us to use their properties over many years. Four of our properties are leased from Green Pastures, a Christian organisation working to end homelessness, two are leased from Arawak Walton Housing Association and one is owned by Boaz, having been generously donated to us by some supporters.

Sadly, due to the financial challenges we faced as an organisation during 2023-24, we took the difficult decision to begin the process of handing 3 properties back to the organisation that owned them. Although this loss of bed spaces is devastating, we were pleased to hear that the houses could be taken on by local organisations who are working to end homelessness in our city. Our hope is that by securing additional income during 2024-25 we will be able to open two new properties by the end of the year, which will once again be leased from individuals at a peppercorn rent. We are, as always, so thankful to all those individuals and organisations who have allowed us to use their properties to provide a safe home for people seeking safety.

4. Wellbeing and holistic integration support

At Boaz, we meet people at what is often a point of crisis, and one of our immediate aims is to seek to reduce the impacts of destitution. Once people have been able to settle into their Boaz accommodation, we work with them to ensure that they are able to meet their basic needs, including food and toiletries, access to medical and legal support and so on. From that point, we provide a programme of holistic opportunities to benefit physical and mental wellbeing.

Boaz support workers have worked hard to develop our Boaz Life programme and this year we were able to offer regular wellbeing sessions, as well as one-off activities, trips and events:

- Monthly women's wellbeing group sessions, including:
 - o a local walk, in partnership with another organisation
 - o a trip to Chester
 - o a trip to the Pankhurst Centre
 - o sessions looking at mental health, including one focusing on strengthening resilience, led by a psychotherapist
 - o visiting Hulme Community Garden and having the opportunity to plant seeds
- The launch of monthly men's wellbeing sessions, with initial sessions including a trip to Manchester Museum, Hulme Community Garden and a local park, with all sessions having a focus on 5 ways to wellbeing.
- Day trips to Lyme Park, Ainsdale Beach and Bramhall Hall.
- Training for people living in Boaz accommodation (and on the waiting list) throughout the year, including Financial Wellbeing and Renting Ready.
- Group visits to local exhibitions or events:
 - o Manchester Animation Festival
 - o Women's International Day event
 - o 'Colours Festival' exhibition
- Women's wellbeing walks x 3
- Weekly art therapy sessions (a 12-week programme for people accessing floating support)

We have been encouraged by the increased numbers of people attending these activities, specially people who have refugee status and those from our waiting list who were invited to take part in some of our workshops which focussed on key aspects of life in the UK which need to be considered after being granted leave to remain..

5. Advocacy and Influencing

At Boaz, our primary focus has always been to provide safe and secure accommodation and holistic support for people who have become homeless because of their immigration status. However, we cannot ignore the systemic failures that lead to individuals becoming destitute and therefore advocacy (speaking out against injustice) is something that is core to our work.

Since our earliest days as an organisation, campaigning has been an important focus and in more recent years we have felt that we simply cannot ignore the growing hostility towards people seeking sanctuary, most recently through the Illegal Migration Act (2023) and associated legislation and actions. In 2023-24 following the strategic review we have been pleased to redouble our efforts to work to bring about meaningful change at local, regional and national level, with and for people seeking safety.

The year began with staff, people we support and many friends and partners standing together in solidarity and speaking out in St Peter's Square, Manchester, about the Illegal Migration Act. In July, we were encouraged as Manchester City Council took the first steps (following Salford) to become a Local Authority of Sanctuary. Before the celebrations had ended, we were devastated to hear that the Illegal Migration Act was passed into law.

At the time of writing, it is still not clear how exactly the changes will be enacted and there are many more questions than answers. Fundamentally though, this legislation denies tens of thousands of people the right to claim asylum, including anyone who enters the country irregularly, for example by crossing the channel on small boats. This is despite the fact that the vast majority of people who make this journey go on to claim asylum and, in more than 70% of cases, go on to be granted refugee status.

Throughout the year we have spoken out against the new Act, removals to Rwanda, proposals to prioritise housing for "British people" and more.

In such a challenging year, there have been many signs of hope. As well as the positive progress around the City of Sanctuary movement in our region, we've seen ordinary people speaking out and making a difference in local communities on the Wirral, in Teesside and Tyneside as plans to accommodate people seeking asylum on barges or in barracks were frequently halted after communities spoke out against them.

During 2023-24 we worked in partnership with the Greater Immigration Aid Unit to carry out research into destitution in Greater Manchester. The research was centred around the lived experiences of five individuals (including 3 people supported by Boaz) who had faced periods of destitution due to the 'slow violence' of immigration control. The resulting report was produced and launched in the first

quarter of 2024-25, and contains recommendations which will inform our advocacy strategy and priorities in the year ahead.

We can't do this work on our own, and looking beyond the Boaz community, we have continued to work intentionally and strategically alongside partners through various local and national networks. These include the refugee sector and homelessness networks here in Manchester and Greater Manchester, the Step Change Consortium (Greater Manchester) and NACCOM (the National No Accommodation Network). We are also proud to be part of the *Together With Refugees* movement, calling for a fair, new plan for refugees, and we've encouraged our supporters and community to speak out and get involved with different campaign actions and opportunities.

These networks have once again been invaluable in what has been an increasingly challenging year. We have valued being able to share experience and resources, develop materials together, speak out and learn from each other, including with and alongside friends and colleagues who have lived experience of the UK asylum system.

In 2024-25, with the promise of a General Election and even more opportunities to speak out with and for people seeking sanctuary, we plan to create a new advocacy strategy which will inform our influencing work in the years ahead.

Volunteers

During 2023-24 we have appreciated support from our volunteers who have continued to welcome people seeking sanctuary and play a vital role in our work in the following ways:

- Carrying out DIY tasks in our houses, including small repairs and decorating shared spaces and bedrooms ahead of new people moving in
- Improving our outdoor spaces through gardening (special thanks to friends from Barclay's and L'Oréal who once again sent teams of willing volunteers)
- Leading a range of Boaz Life wellbeing group sessions for women supported by Boaz
- Helping to plan and deliver our biannual Family Night events alongside our staff team
- Supporting our office based staff with administrative support
- Continuing to lead Women's Wellbeing Walks locally for women living in Boaz houses
- Working alongside our refugee support team to begin to develop new resources for people moving into or already living in our shared houses

We are so thankful to everyone who has played their part in supporting our work this year by choosing to invest their time in these ways.

Structure, Governance and Risk

The Boaz Trust was formed in June 2004 and registered as a charity on 6 July 2005. The Boaz Trust was established under a model trust deed which established the objects and powers of the charitable trust. This structure was deemed to be most appropriate when the organisation was first established, however in 2022 Trustees agreed that we would explore the pathway to establishing Boaz as a Charitable Incorporated Organisation. We submitted our application to register Boaz as a CIO and this was approved in May 2024. Through 2024-25 we will be working behind the scenes to ensure that everything is in order to transition to the new organisation in April 2025.

The Boaz Trust is governed by a Board of Trustees, elected to serve for a period of two years by resolution of existing Trustees at special meetings held under Clause 15 of the Trust's constitution. The Trustees are responsible for the overall management of the charity. Trustees are chosen for their commitment to people seeking sanctuary, their support for the values and ethos of the organisation, and for their specific personal and / or professional experience and expertise.

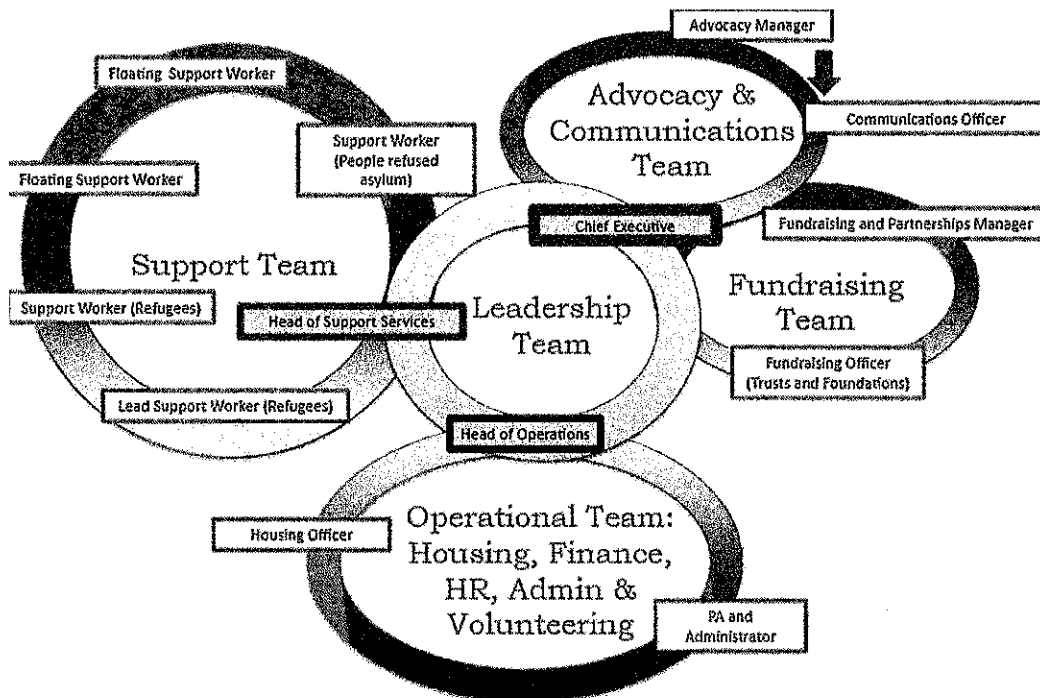
During 2023-24 the Board of Trustees returned to meeting primarily in person with occasional online meetings and, at the end of the year, we had 9 Trustees. David Tomlinson stepped down in October 2023 after serving for 11 years. Josie Hicklin stepped down as Trustee in February 2024 after being part of our Board for just over a year. We are so grateful for the experience, wisdom and expertise that Josie and David both brought to Boaz. In October 2023, Penny Applegate joined our Board of Trustees bringing significant management experience and a strong understanding of the welfare system, which we are very thankful for.

The role of a Boaz Trustee is set out in our Trustee role description which defines the duties and responsibilities of a Trustee in the context of our vision, values and work as an organisation. This draws on the Charity Commission's The Essential Trustee document. Throughout the year, information about Trustee-related training and development opportunities from a range of networks and sources was shared with and among Trustees.

The Trustees oversee the Boaz Trust's policies, plans and financial affairs, and supervise the work of the Chief Executive in carrying out this work. During 2023-24 the existing Trustee-led subgroups were maintained. These covered different areas of our work: finance, staffing, housing, strategy and support work, which each include staff and Trustees. The subgroups generally meet in the weeks before the full board and make reports and recommendations to the full board as appropriate.

The Chief Executive is appointed by the Trustees and is accountable to them for managing the charity as a whole. Boaz has a Leadership Team which includes the Head of Support Services and Head of Operations as well as the CEO. On the 31st

March 2024, we had a staff team of 14 people with a FTE of 11.1 and this was our staffing structure:



Remuneration Policy for Key Management Personnel

The Board of Trustees and the Chief Executive Officer are responsible for directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustees received remuneration in the year. All posts at the Boaz Trust are paid according to the level of responsibility in their roles. Salaries are benchmarked against organisations of a similar size, location and service using NJC scales for guidance. All staff are paid above the real living wage.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to the major risks. Risks are considered under the headings suggested by the Charity Commission: Governance; Operational; Financial; External Environment; Compliance and Regulation. The Trustees require the Chief Executive to actively manage these risks throughout the year and a risk matrix has been developed to support this work.

Safeguarding

We believe that everyone has the right to live life free from abuse and exploitation. We commit to upholding that right; and as an organisation we take 'zero-tolerance' of abuse wherever it occurs, whether it involves the people Boaz supports, staff, volunteers or any other parties.

Safeguarding at Boaz means we are committed to ensuring that people who use our services do not, as a result of our work, come to any harm and also that our working practices minimise the risk of abuse. We recognise that the people we work with may be exposed to particular risks, abuse or exploitation in their home countries and on their journey to the UK as well as while they have been here in the UK, and this can continue to have a significant impact on their physical and mental health.

Staff, volunteers and Trustees of the Boaz Trust have a duty to identify abuse and report it. It is everyone's responsibility. We have a Safeguarding Policy which is kept up to date and is shared with all staff, volunteers and also supporters and the wider general public through our website⁷. Currently, one of our Trustees acts as Safeguarding Lead Trustee and our Head of Operations oversees safeguarding within the organisation. All Trustees, regular volunteers (involved in directly supporting people) and paid staff undertake basic DBS checks on joining the organisation and these are renewed every three years. Safeguarding is a standing item on the weekly Leadership Team meeting agenda and is also included on the agenda of the Full Board Meeting.

We have a duty to ensure that those under our care are protected from abuse and exploitation, and that where abuse is suspected or has occurred, we have a clear framework of response, which is set out in our Safeguarding Policy. Safeguarding remains a standing item on the agenda for the Leadership Team's weekly meeting, and we have a new recording log to capture safeguarding concerns as well as formal referrals made (which is reviewed at the weekly meeting).

Boaz staff have attended the following relevant safeguarding training this year:

- Level 3 Safeguarding Vulnerable Adults (CPD College)
- Supporting the Third Sector to Make Better Safeguarding referrals (SCIE)
- Safeguarding Policy Review Workshops (Step Change- led by Refugee Action Safeguarding Leads)
- Safeguarding Essentials for Charities (NCVO)

During the last year, no safeguarding concerns were raised in relation to our work.

⁷ www.boaztrust.org.uk/safeguarding

Plans for the future

In the early part of 2023-24 we continued the work to develop our strategic plan, in order that might fulfil our agreed ambition, which was to ensure more accommodation for people who were facing homelessness after receiving a decision on their asylum claim. This development work was put on hold due to the financial challenges we faced and we had to have a sole focus on reducing costs and increasing income across the organisation. We now plan to pick this work up again in 2024-25.

Key priorities for 2024-25 therefore include:

- Submission of application to register Boaz as a Charitable Incorporated Organisation and take all necessary steps to ensure a smooth transition in an appropriate timescale
- Review and update our strategic plan, ensuring plans to grow our work are sustainable
- Deliver the new Refugee Homelessness Prevention Project (building on learning from our cost of living-related refugee support work and floating support model)
- Develop our advocacy strategy, to include a plan to increase our work to influence locally and nationally in light of local and general elections
- Continue to develop our various funding and support streams (including grants, individual fundraising and church / organisational partnerships)

Fundraising

We fundraise to secure the resources we need to carry out our charitable objectives and to fulfil our mission, and we do this primarily through inviting donations from individuals and organisations, and applying for grants from Trusts, Foundations and other grant-making organisations.

All our fundraising is overseen by the Chief Executive and carried out by our Fundraising and Partnerships Manager and Fundraising Officer (Trusts and Foundations). We are regulated by the Fundraising Regulator and we adhere to the Regulator's Code of Fundraising Practice and the Fundraising Promise. We have a policy on protecting supporters who may be in vulnerable circumstances and we do not use external companies to deliver our fundraising activities.

This has been a challenging year in terms of all forms of fundraising. The cost of living crisis has impacted individuals and organisations who might usually support our work and like many organisations, we have found it particularly difficult to secure grant funding.

We are thankful to all those individuals who support our work through making regular donations, a significant number of whom generously increased their monthly donations or made additional one off donations in response to our challenging financial situation this year. We are grateful to our supporters who have taken part in sponsored events and held collections for Boaz to mark special occasions such as birthdays, anniversaries and retirements.

We want everyone who supports our work in any way to have a positive experience of the Boaz Trust and if something goes wrong, or someone is unhappy with something the Boaz Trust has done, we will react promptly, take complaints seriously and investigate fairly and openly. We will acknowledge any complaints within five working days and follow the procedure set out in our Fundraising Complaints Policy. Our Vulnerable Supporters Policy, Privacy Policy and Fundraising Complaints Policy are available on our website⁸ and from our office on request. These policies are reviewed annually. During the year we received no complaints about our fundraising.

⁸ www.boaztrust.org.uk/pages/17-supporters

Thank you to our donors

We wish to thank and acknowledge the Trusts, Foundations and organisations who made our work possible during part or all of the period of this report including, but not limited to:

AB Charitable Trust
Albert Hunt Trust
Barclays in the Community
B&Q Foundation
Bernard Sunley Foundation
Comic Relief (*Cost of Living*)
Garfield Weston Foundation (*Weston Awards*)
Greater Manchester Combined Authority
Grace Trust
Green Pastures
Henry Smith Charity
Issachar Foundation
Leigh Trust
Leri Charitable Trust

Manchester & Stockport Methodist District
Marsh Charitable Trust
National Lottery Community Fund (*Community Organisations Cost of Living Fund*)
Society of the Holy Child Jesus
Souter Charitable Trust
The Charity Service
Treeside Trust
Zochonis Charitable Trust

NB Some of these funders awarded their grants at the end of the last financial year or reached the end of their support during the year.

Thank you to the organisations, churches and other faith groups, corporate and independent businesses that generously supported our work through financial gifts and other donations such as food, cleaning supplies and more.

Thank you also to the individuals who supported our work with gifts and donations, and those who have generously allowed us to use their houses throughout this year.

Financial Review

We entered into the Financial Year 2023-24 recognising that significant multi-year grant funding secured in previous years was coming to an end. In 2022-23, half of our total income came from grants. We were keen to sustain the critical services to those supported by Boaz and to that end adopted a budget which would show expenditure exceeding income by £104,000 but even with this overspend, the securing of new grant funding was essential. We also recognised that year-on-year deficits were not sustainable in the medium term and actions would be required during the 2023-24 financial year to deliver balanced budgets in future years.

By September 2023 the required grant funding had not been secured, the cost of living crisis was having an impact both on income and expenditure and consequently the organisation's financial trends were adverse to expectations. Accordingly, the Trustees and senior leadership team reluctantly found it necessary to plan for cost reductions. These were to be achieved through a reduction in staff FTE and by reducing the number of bed spaces available to people being supported. Simultaneous to the cost reductions, efforts were made to take advantage of grant opportunities as well as turning to Boaz' supporters.

In the latter part of the financial year, significant grants were secured and supporters responded generously which meant that the year ended with a financial position slightly better than that anticipated at the outset of the year. Nevertheless, we are certain that the difficult cost reductions are consonant with financial sustainability.

Looking at the financial headlines:

Income of £684,895 was an increase of £54,282 (9%) over the previous year. Individual donations increased by 9%. Grants received increased by 5% (boosted late in the financial year especially through new funding programmes related to the cost of living crisis).

Expenditure of £769,976 was £53,565 (7%) higher than 2022-23. Increased costs were reflected in almost all expenditure lines. The cost savings already outlined will impact from April 2024.

The resulting deficit of £85,081 was favourable in comparison to the budget which the Trustees had set at the start of the financial year. Nevertheless, this was the second consecutive year of net expenditure. 2022-23 showed a deficit of £85,798.

As regards the funds of the charity, Restricted Funds increased by £35,157 resulting in a balance of £84,841 at year end. Unrestricted Funds at year end stood at £389,335 of which £315,000 was designated. Designated funds included £198,000 as a General Reserve Contingency Fund. This meant that General Reserves exceeded target by £74,335.

Despite the challenges and difficulties faced during the year, the Boaz Trust showed a secure financial position as at the 31st March 2024. Moreover, with additional

income secured and cost reductions in place, the Trustees have confidence in financial sustainability. This position has been achieved, in part, through the dedication of our staff, both past and present, who have shown commitment beyond expectations and for which the Trustees are thankful.

This year we have been more aware than ever of the generosity of our faithful supporters and funders, and we are thankful for all the many donations and grants which sustain us in our work to end destitution for those seeking safety here in Greater Manchester.

The Boaz Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 14 July 2024 and signed on its behalf by:

.....
Phil Rawlings
Chairman

The Boaz Trust

Independent Examiner's Report to the trustees of The Boaz Trust

I report to the trustees on my examination of the accounts of The Boaz Trust for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of The Boaz Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Boaz Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since The Boaz Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Boaz Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Paul Roper
McKellens Ltd
Chartered Accountants
ICAEW
11 Riverview
The Enbankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Date:.....

The Boaz Trust

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	289,006	178,068	467,074
Charitable activities	3	156,503	55,317	211,820
Investment income	5	6,001	-	6,001
Total income		<u>451,510</u>	<u>233,385</u>	<u>684,895</u>
Expenditure on:				
Raising funds	6	(48,530)	-	(48,530)
Charitable activities	7	(523,218)	(198,228)	(721,446)
Total expenditure		<u>(571,748)</u>	<u>(198,228)</u>	<u>(769,976)</u>
Net (expenditure)/income		<u>(120,238)</u>	<u>35,157</u>	<u>(85,081)</u>
Net movement in funds		(120,238)	35,157	(85,081)
Reconciliation of funds				
Total funds brought forward		<u>509,573</u>	<u>49,684</u>	<u>559,257</u>
Total funds carried forward	19	<u>389,335</u>	<u>84,841</u>	<u>474,176</u>

The notes on pages 40 to 55 form an integral part of these financial statements.

The Boaz Trust

Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	286,382	143,877	430,259
Charitable activities	3	143,136	52,780	195,916
Other trading activities	4	19	-	19
Investment income	5	4,419	-	4,419
Total income		<u>433,956</u>	<u>196,657</u>	<u>630,613</u>
Expenditure on:				
Raising funds	6	(34,198)	-	(34,198)
Charitable activities	7	<u>(420,628)</u>	<u>(261,585)</u>	<u>(682,213)</u>
Total expenditure		<u>(454,826)</u>	<u>(261,585)</u>	<u>(716,411)</u>
Net expenditure		<u>(20,870)</u>	<u>(64,928)</u>	<u>(85,798)</u>
Net movement in funds		(20,870)	(64,928)	(85,798)
Reconciliation of funds				
Total funds brought forward		<u>530,444</u>	<u>114,611</u>	<u>645,055</u>
Total funds carried forward	19	<u>509,574</u>	<u>49,683</u>	<u>559,257</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 19.

The Boaz Trust

(Registration number: 1110344)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	67,000	67,600
Current assets			
Debtors	15	49,401	58,979
Investments	16	78,980	111,590
Cash at bank and in hand	17	293,287	338,063
		421,668	508,632
Creditors: Amounts falling due within one year	18	(14,492)	(16,975)
Net current assets		407,176	491,657
Net assets		474,176	559,257
Funds of the charity:			
Restricted income funds			
Restricted funds		84,841	49,683
Unrestricted income funds			
Unrestricted funds		389,335	509,574
Total funds	19	474,176	559,257

The financial statements on pages 36 to 55 were approved by the trustees, and authorised for issue on 14 July 2024 and signed on their behalf by:

The Boaz Trust

Cash Flow Statement for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash expenditure		(85,081)	(85,798)
Adjustments to cash flows from non-cash items			
Depreciation	6	600	600
Investment income	5	<u>(6,001)</u>	<u>(4,419)</u>
		(90,482)	(89,617)
Working capital adjustments			
Decrease in debtors	15	9,578	50,714
Decrease in creditors	18	(2,483)	(7,759)
Increase/(decrease) in Current asset investments		<u>32,610</u>	<u>(1,590)</u>
Net cash flows from operating activities		(50,777)	(48,252)
Cash flows from investing activities			
Interest receivable and similar income	5	<u>6,001</u>	<u>4,419</u>
Net decrease in cash and cash equivalents		(44,776)	(43,833)
Cash and cash equivalents at 1 April		<u>338,063</u>	<u>381,896</u>
Cash and cash equivalents at 31 March		<u><u>293,287</u></u>	<u><u>338,063</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 40 to 55 form an integral part of these financial statements.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Basis of preparation

The Boaz Trust constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), second edition - October 2019 Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Deferred income

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Gift aid

Tax reclaimed by the charity on gift aided donations is treated as unrestricted funding.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and associated costs.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity including support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs are not allocated because the charity just has one activity.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets with a purchase price of less than £1000 are not capitalised. Individual fixed assets costing £1000 or more are capitalised at cost or at reasonable value on receipt, and are depreciated over their estimated useful economic lives on a straight line basis.

The house gifted to the Trust on 15th January 2019 was brought into the accounts at the surveyor's valuation of £70,000. As the trustees plan to maintain the condition of the property, the estimated residual value of the asset based on the valuation of the land at £40,000 is to be depreciated over 50 years.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Non-material expenditure for regular licenses or subscriptions that straddle the year end are treated as expenditure in the year they are paid

Cash and cash equivalents

Cash at bank and cash 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.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Trade creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Hire purchase and finance leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Pensions and other post retirement obligations

The Boaz Trust contributes 6% of gross salaries to employees' pensions. Prior to the charity's Automatic Enrolment staging date of 1st June 2016, this was offered by the charity, and the contribution was paid into personal pension schemes as requested by employees taking up the offer.

Since the Automatic Enrolment staging date of 1st June 2016, all staff have been enrolled in the charity's AE pension scheme. Accrued entitlements at that date were paid into the AE scheme.

There were no outstanding contributions at the year end.

Financial instruments

Classification

The charity 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.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from organisations & churches	31,954	240	32,194
Donations from individuals	128,944	8,602	137,546
Legacies	1,979	-	1,979
Sponsorship	940	-	940
Gift aid reclaimed	17,159	-	17,159
Grants, including capital grants;			
Grants - unconditional on performance	108,030	169,226	277,256
	<u>289,006</u>	<u>178,068</u>	<u>467,074</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from organisations & churches	21,156	1,976	23,132
Donations from individuals	115,741	8,495	124,236
Sponsorship	1,615	-	1,615
Gift aid reclaimed	17,412	-	17,412
Grants, including capital grants;			
Grants - unconditional on performance	130,458	133,406	263,864
	<u>286,382</u>	<u>143,877</u>	<u>430,259</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Rent & Housing benefit	154,953	-	154,953
Grant income re 'A bed every night scheme'	-	53,817	53,817
Other grant income	-	1,500	1,500
Other income	1,550	-	1,550
	<u>156,503</u>	<u>55,317</u>	<u>211,820</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Rent & Housing benefit	140,308	-	140,308
Grant income re 'A bed every night scheme'	-	50,543	50,543
Other grant income	-	2,237	2,237
Other income	2,828	-	2,828
	<u>143,136</u>	<u>52,780</u>	<u>195,916</u>

4 Income from other trading activities

	Total funds £	Total 2023 £
Trading income;		
Sales of goods and services	-	19
	<u>-</u>	<u>19</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	6,001	6,001	4,419
	<u>6,001</u>	<u>6,001</u>	<u>4,419</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fundraisers salary		45,024	45,024	30,394
Fundraising events and other costs		3,506	3,506	3,804
		<u>48,530</u>	<u>48,530</u>	<u>34,198</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	General £	Restricted funds £	Total 2024 £
Office & administration costs		5,623	27,978	31,916	65,517
Engagement & publicity		-	4,324	700	5,024
Beneficiary support		-	175,280	72,981	248,261
Depreciation, amortisation and other similar costs		600	-	-	600
Staff costs		4,395	298,819	92,631	395,845
Governance costs		-	6,199	-	6,199
		<u>10,618</u>	<u>512,600</u>	<u>198,228</u>	<u>721,446</u>

	Note	Unrestricted funds Designated £	General £	Restricted funds £	Total 2023 £
Office & administration costs		-	63,700	-	63,700
Engagement & publicity		-	5,435	-	5,435
Beneficiary support		-	245,354	-	245,354
Depreciation, amortisation and other similar costs		-	600	-	600
Staff costs		(139,427)	241,513	261,585	363,671
Governance costs		-	3,453	-	3,453
		<u>(139,427)</u>	<u>560,055</u>	<u>261,585</u>	<u>682,213</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	900	900	1,380
Other fees paid to examiners	2,400	2,400	-
Trustees remuneration and expenses	-	-	93
Trustee Indemnity Insurance	1,646	1,646	1,456
Professional subscriptions	1,253	1,253	524
	<u>6,199</u>	<u>6,199</u>	<u>3,453</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>600</u>	<u>600</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £10,460 for the year (2023 - £3,275).

A number of houses are rented to the charity at peppercorn rents. One of these is owned by a trustee and his wife.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	388,407	346,836
Social security costs	28,415	26,332
Pension costs	24,047	20,897
	<u>440,869</u>	<u>394,065</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
All employees	<u>16</u>	<u>14</u>

16 (2023 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £24,047 (2023 - £20,897).

During the year, the charity made redundancy and/or termination payments which totalled £3,400 (2023 - £5,634).

No employee received emoluments of more than £60,000 during the year

12 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>900</u>	<u>1,380</u>
Other fees to examiners		
Preparation of financial statements	<u>2,400</u>	<u>-</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2023	70,000	70,000
At 31 March 2024	70,000	70,000
Depreciation		
At 1 April 2023	2,400	2,400
Charge for the year	600	600
At 31 March 2024	3,000	3,000
Net book value		
At 31 March 2024	67,000	67,000
At 31 March 2023	67,600	67,600

15 Debtors

	2024 £	2023 £
Trade debtors	30,944	47,275
Prepayments	18,457	11,704
	49,401	58,979

16 Current asset investments

	2024 £	2023 £
Cash deposits	78,980	111,590

17 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	2,815	3,561
Cash at bank	201,673	136,201
Short-term deposits	88,799	198,301
	293,287	338,063

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

18 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	<u>14,492</u>	<u>16,975</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

19 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	<u>77,680</u>	<u>451,510</u>	<u>(561,130)</u>	<u>106,275</u>	<u>74,335</u>
Designated funds					
Risk Contingency Fund	111,000	-	-	87,000	198,000
Budget deficit Fund	156,000	-	-	(156,000)	-
Accom Capacity Reserve	50,000	-	-	-	50,000
Recovery & Development Reserve	41,668	-	(4,395)	(37,273)	-
IT Development Fund	5,625	-	(5,623)	(2)	-
Mora Fund	<u>67,600</u>	<u>-</u>	<u>(600)</u>	<u>-</u>	<u>67,000</u>
Designated	<u>431,893</u>	<u>-</u>	<u>(10,618)</u>	<u>(106,275)</u>	<u>315,000</u>
Total unrestricted funds	<u>509,573</u>	<u>451,510</u>	<u>(571,748)</u>	<u>-</u>	<u>389,335</u>
Restricted Funds					
Beneficiary Essentials	2,970	-	(1,600)	-	1,370
Boaz Life	3,044	-	(2,356)	-	688
Chief Executive salary	-	10,270	(10,270)	-	-
Support Worker salary	2,167	-	(2,167)	-	-
Client Transport	3,546	723	(1,952)	-	2,317
Emergency Accommodation	1,244	-	-	-	1,244
Floating Support	-	53,817	(53,817)	-	-
Food	-	16,619	(14,144)	-	2,475
Fundraiser salary	960	-	(960)	-	-
Hosting	123	-	-	-	123
House running costs	11,316	70,700	(44,159)	-	37,857
Office & Administration	15,140	2,881	(18,021)	-	-
Supervision	579	-	(579)	-	-
Supported Housing Manager	1,109	-	(1,109)	-	-
Translation	4,031	-	(3,415)	-	616
Volunteer exps Boaz Life	2,379	-	(134)	-	2,245
Website	1,076	-	(695)	-	381
Methodist	-	35,525	-	-	35,525
NLCF COCol	<u>-</u>	<u>42,850</u>	<u>(42,850)</u>	<u>-</u>	<u>-</u>
Total Restricted funds	<u>49,684</u>	<u>233,385</u>	<u>(198,228)</u>	<u>-</u>	<u>84,841</u>
Total funds	<u>559,257</u>	<u>684,895</u>	<u>(769,976)</u>	<u>-</u>	<u>474,176</u>

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	237,978	433,956	(594,253)	-	77,681
Designated funds					
Risk Contingency Fund	64,000	-	-	47,000	111,000
Budget deficit Fund	57,000	-	-	99,000	156,000
Accom Capacity Reserve	50,000	-	-	-	50,000
Recovery & Development Reserve	47,641	-	(5,973)	-	41,668
IT Development Fund	5,625	-	-	-	5,625
Mora Fund	68,200	-	(600)	-	67,600
Designated	292,466	-	(6,573)	146,000	431,893
Total unrestricted funds	530,444	433,956	(600,826)	146,000	509,574
Restricted Funds					
Beneficiary Essentials	2,279	1,500	(809)	-	2,970
Beneficiary Payments	2,824	-	(2,824)	-	-
Boaz Life	3,265	800	(1,021)	-	3,044
Chief Executive salary	560	13,927	(14,487)	-	-
Support Manager salary	20,401	-	(20,401)	-	-
Support Worker salary	9,167	19,617	(26,617)	-	2,167
Client Transport	5,573	1,122	(3,149)	-	3,546
Emergency Accommodation	1,296	-	(52)	-	1,244
Floating Support	-	50,543	(50,543)	-	-
Food	-	24,285	(24,285)	-	-
Fundraiser salary	164	5,222	(4,426)	-	960
Hosting	123	-	-	-	123
House running costs	51,249	14,827	(54,760)	-	11,316
House major works	-	7,900	(7,900)	-	-
Internet provision	3,817	2,500	(6,317)	-	-
Legal Services Manager	1,753	-	(1,753)	-	-
Office & Administration	888	21,880	(7,628)	-	15,140
Supervision	1,096	3,092	(3,610)	-	578
Supported Housing Manager	1,800	26,336	(27,027)	-	1,109
Translation	4,091	3,106	(3,166)	-	4,031
Volunteer exps Boaz Life	2,513	-	(134)	-	2,379
Website	1,752	-	(676)	-	1,076
Total Restricted funds	114,611	196,657	(261,585)	-	49,683
Total funds	645,055	630,613	(862,411)	146,000	559,257

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

Restricted Fund	Purpose
Beneficiary essentials	To defray costs of toiletries and cleaning materials for clients
Boaz Life	To provide classes and activities for clients
Chief Executive salary	For payment of CEO salary and oncosts
Support Worker salary	For payment of case worker salary and oncosts
Client travel	To meet clients travel costs
Emergency accommodation	For the provision of winter nightshelters or other emergency or temporary accommodation
Floating support	For floating support services to support the delivery of the A Bed Every Night programme
Food	For provision of food for clients
Fundraiser salary	For payment of fundraiser salary and oncosts
Hosting	For payment of salary, oncosts and expenses for hosting
House running costs	To provide and maintain houses
Office and administration	To defray costs attributable to Boaz office and administration
Supervision	To defray costs of supervision and training of case workers
House manager salary	For the payment of house manager salary and oncosts
Translation	To defray costs of interpreters for clients and translation
Volunteer expenses Boaz Life	To defray costs to volunteers of travel to Boaz Life activities
Website	For cost of website development
Methodist	To provide housing and support for at least 20 failed asylum seekers
NLCF COCoI	To fund 2 or more support workers and the associated overhead costs of providing housing and other support for refugees
Designated Fund	Purpose
Risk Contingency Fund	To provide a contingency for risk, specifically the risk of closure
Budget deficit Fund	To fund a responsibly agreed deficit budget
Accommodation Capacity Reserve	To fund development of our housing capacity
Recovery & Development Reserve	Funding earmarked by the Trustees for strategic initiatives
IT Development Fund	To provide for future IT investment
Mora Fund	A designated fund to ringfence the continued use of the property at 11 Mora Street.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The trustees decided to close the budget deficit reserve fund this year, allocating the funds partly to cover this year's deficit on the General Fund and also to enhance the Risk Contingency Fund. The Recovery and Development reserve was also transferred to the General Fund in the year.

20 Reserves Policy

Trustees recognise their legal duty to manage the resources of The Boaz Trust responsibly. This includes ensuring that the finances are managed in an effective and timely way, in line with the objects and purpose of the organisation. The Trustees desire to spend income received promptly, but also recognise the prudence in maintaining an agreed amount of funds in order to ensure the organisation can continue to operate and maintain ongoing financial commitments.

This Reserves Policy therefore demonstrates to all stakeholders that The Boaz Trust is intentional about how funds are managed, and it specifically sets out why any unspent funds are being held. The Reserves Policy shows how the organisation is taking into account risk and building resilience to ensure that the work is sustainable and can continue, for example if there was a downturn in income (e.g. due to an expected grant not being secured), an unanticipated rise in costs (due to the wider economic situation or a major increase in demand for services), or any other significant and unforeseen events which might impact the work of the organisation.

Those unrestricted funds that are freely available to spend on the Boaz Trust's charitable purposes are known as General Reserves which include 2 elements: Risk Contingency Fund (which is designated) and the General Fund (which is not designated).

General Reserves do not include the following:

- restricted funds (e.g. a grant that can only be used for a specific programme of activities)
- fixed assets (e.g. buildings or land)
- other designated funds which have been ring-fenced by the organisation for a specific purpose

The target for General Reserves will be the amount calculated for Risk Contingency.

The Trustee with lead responsibility for Finance along with the Finance Sub Group will propose a General Reserves Target for the year as part of the annual planning and budgeting process and this target will be monitored throughout the year.

It is not possible to plan for every eventuality therefore Trustees take into account the likelihood of different outcomes and levels of risk and their possible financial impact. Setting aside reserves for all risks would be excessive, so the Risk Contingency will cover the most costly calculable risk. This most costly risk would materialise if the organisation ceased to operate (costs would include: staff redundancies; support related costs reducing over the period of closure; the return of houses to their owners; withdrawing from contractual obligations).

The Risk Contingency Fund will in any event be a minimum of 3 months of running costs based on the expenditure budget for the year.

For the year 2024-25, the General Reserves Target is calculated as £190,000, this is 3 months of running costs.

The Boaz Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The General Fund represents the balance (positive or negative) of unrestricted funds after designated funds, including the Risk Contingency Fund has been taken into account. Consequently, any amount in the General Fund represents reserves which are over (under) target.

The level of reserves will be monitored through monthly/quarterly financial reporting mechanisms. The current level of reserves will be compared with the target level and, where there is a difference, information will be given in terms of what actions are being taken to bring the reserves into line with the target.

The Risk Contingency is reviewed at half year end and year end.

Alongside the monitoring of Reserves against target, Trustees will receive information relating to Designated Funds, including the likely timing of expenditure, in order to ensure that they are being used in accordance with their purposes.

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General £	Designated £	£	£
Tangible fixed assets	-	67,000	-	67,000
Current assets	124,352	248,000	49,316	421,668
Current liabilities	(14,492)	-	-	(14,492)
Total net assets	<u>109,860</u>	<u>315,000</u>	<u>49,316</u>	<u>474,176</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General £	Designated £	£	£
Fixed asset investments	-	67,600	-	67,600
Current assets	94,656	364,293	49,683	508,632
Current liabilities	(16,975)	-	-	(16,975)
Total net assets	<u>77,681</u>	<u>431,893</u>	<u>49,683</u>	<u>559,257</u>

THE BOAZ TRUST

England & Wales - Charity number 1110344

Accounts



The Boaz Trust

a Manchester based charity providing accommodation and support for people seeking sanctuary in Greater Manchester and the surrounding areas; and using what we learn through our work to challenge and change the unjust systems that cause destitution, both locally and nationally.

Trustees' Annual Report and Financial Statements for the year ending 31 March 2023

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Reference and Administrative details

The Boaz Trust is a registered charity in England and Wales no. 1110344.

Office details: The Boaz Trust

The Kath Locke Centre, 123 Moss Lane East, Manchester M15 5DD

Tel. 0161 202 1056

Email. info@boaztrust.org.uk

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Leah Amick	–	<i>Appointed October 2022</i>
Mike Arundale	–	<i>Recovery & Development and Finance sub groups</i>
Hassan Hassanpour	–	<i>Finance sub group (appointed October 2022)</i>
Josie Hicklin	–	<i>Appointed October 2022</i>
Chenai Mudzamiri	–	<i>Support work sub group (resigned October 2022)</i>
Martin Palmer	–	<i>Finance Lead Trustee, Housing, Recovery & Development and Finance sub groups</i>
Roger Phillips	–	<i>Housing Lead Trustee, housing sub group</i>
Phil Rawlings	–	<i>Chair, Recovery & Development and Finance sub groups</i>
Suzannah Sammons	–	<i>Safeguarding Lead Trustee and Support work sub group</i>
Dave Smith	–	<i>Networking Lead Trustee, Recovery & Development sub-group and Founder</i>
David Tomlinson	–	<i>Staffing Lead Trustee and Finance sub group</i>

Chief Executive

Ros Holland

Independent Examiners

Catherine Hall FCCA DChA

Slade & Cooper Limited

Beehive Mill

Jersey Street

Manchester M4 6JG

Bankers

The Co-operative Bank

PO Box 250

Delf House

Skelmersdale

Lancashire WN8 6WT

Charities Aid Foundation Bank

25 Kings Hill Avenue

Kings Hill

West Mallong

Kent ME19 4TA

Property owned by the Boaz Trust

A property which is owned by the charity (having been gifted to the organisation previously) is now registered with The Official Custodian For Charities (since September 2020).

Report of the Trustees for the year ending 31 March 2023

The Trustees of the Boaz Trust are pleased to present their annual report and the financial statements for the year ending 31 March 2023.

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS102.

Letter of introduction from the Chair of Trustees and Chief Executive

Dear Friends,

Over recent years it has been increasingly difficult to write this opening letter without simply repeating our comments from the previous year. Year on year the environment in which we operate has felt ever more hostile and the economic climate and cost of living has worsened impacting all aspects of our work in different ways.

We spent a significant amount of time in 2021-22 speaking out against the Nationality and Borders Bill which came into law in April 2023. Frustratingly, we then found ourselves spending more time in 2023 speaking out against the new Illegal Migration Bill which is making its way through the Lords as we write this letter.

And yet against this backdrop and the multifaceted challenges we face, we have much to be thankful for, as this report shows.

During 2022-23 we have welcomed new colleagues to the staff team and Board who have brought a diverse range of personal and professional experience to Boaz, and we have said farewell to colleagues who have moved on from this year. We are thankful to all those faithful individuals who have served as staff members over the years and who have helped to shape Boaz into the organisation it is today.

This year we have especially appreciated support from Pilotlight, who have helped us to refresh our Vision and Mission and have supported us through a strategic review which we are in the process of finalising. With demand likely to increase further through the policy changes that lie ahead, we are preparing to develop our work so that we can have a bigger impact in Greater Manchester.

We recognise that we can't do this work alone. We are grateful for everyone who has supported Boaz this year, showing love and concern whether through giving, praying, volunteering, campaigning, or joining us at Family Night. We want to thank each individual, organisation, funder and partner who we stand with, in solidarity, to end destitution for people seeking sanctuary here in the UK.

With thanks to you all for standing with us,



Rev. Canon Dr. Phil Rawlings
Chair of Trustees



Ros Holland
Chief Executive

Charity objects, purpose, vision, mission and values

Our Objects

The objects of the Boaz Trust as set out in its governing document were updated in August 2020 by agreement with the Charity Commission.

- To relieve financial hardship amongst those seeking asylum, those granted asylum and other vulnerable migrants who are destitute and living temporarily or permanently in Greater Manchester and the surrounding area. This will be done particularly but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.
- Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and other vulnerable migrants who are destitute, in such ways as the Trustees shall determine.

Our Purpose

To end destitution amongst people seeking asylum and refugees

Our Vision

Life in all its fullness for people seeking sanctuary in the UK

Our Mission

- **Ending destitution** amongst people seeking sanctuary
- **Empowering people** seeking sanctuary to lead fulfilling lives
- **Equipping churches** to serve people seeking sanctuary in their communities and congregations

Our Organisational Values

These 6 values inform how we work as an organisation:

- **Christ-centred** (rooted in the teachings of Jesus Christ, we seek to serve those who society sees as the least, the last and the lost)
- **Committed to excellence** (we strive for professional excellence with integrity in all our working practices)
- **Empowering others** (we want to see the people we work with, including people supported by Boaz, volunteers, staff and supporters, equipped and released to discover meaning and purpose in their lives.)
- **Restless for justice** (we shine a light on injustice, especially where people seeking sanctuary are treated unfairly and we will fight to see change happen)
- **Servant-hearted** (we adopt an attitude of service within the organisation and beyond, putting the needs of others before our own)
- **Generous** (we extend a welcome to all we meet, sharing hospitality, kindness and love, and treating everyone with dignity, regardless of their background).

Refreshing and renewing our Vision and Mission: 2023 and beyond

During the course of 2022-23, we undertook a strategic review which included refreshing our Vision and Mission, which were agreed in March 2023. This process drew on feedback gained through informal conversations and exit interviews with people we are currently supporting or have previously supported. With support from Pilotlight¹, we also worked with staff and trustees over several months, through a range of face to face and online meetings and away days. We took on board feedback from partner organisations and also our supporters through a supporter survey.

We are pleased to launch our Vision and Mission and we look forward to working towards these in the years ahead.

Our Vision for 2023 and beyond is that people who seek safety in the UK are welcomed here and are free to live life in all its fullness.

Our Mission for 2023 and beyond is:

- To provide accommodation and support for people seeking sanctuary in Greater Manchester and the surrounding areas.
- To use what we learn through our work to challenge and change the unjust systems that cause destitution, both locally and nationally.

¹ Pilotlight is an organisation which helps charities tackle the pressing issues they're facing by harnessing the experience of business experts. We received Pilotlight support after being awarded Weston Charity Award in May 2022.

Summary of our main activities

The Boaz Trust provides accommodation and person-centred support for people who are homeless because of at risk of homelessness because of their insecure, changing or uncertain immigration status. The majority of people we work with have been through the asylum process and then become homeless here in Greater Manchester, after a decision (positive or negative) on their asylum claim. We offer somewhere safe to stay, basic living essentials, practical and emotional support, access to legal advice and representation, and wellbeing activities.

During 2022-23 we supported 163 individuals who were experiencing or facing homelessness because of their immigration status. We provided safe and stable accommodation for 101 people who had become homeless after receiving a decision on their asylum claim (positive or negative) through our shared houses. Through our Floating Support, a further 75 people were provided with specialist 1:1 support. These people were staying in alternative temporary or emergency accommodation, sofa surfing or sleeping outside and accessed Boaz support through onsite visits at the place where they were staying, or at one of our drop in sessions. 12 people who we met through Floating Support moved into Boaz houses.

Alongside safe, stable accommodation, our Support Team continued to provide person-centred support for each person, which this year was delivered primarily through in-person support at the Boaz office, in shared houses or in other locations as appropriate. We offered a range of opportunities for individuals and groups to engage in different activities to support their physical and mental wellbeing.

In May 2022 we were honoured to receive a Weston Charity Award which provided us with the opportunity to work with a team of experts from Pilotlight to review our organisational vision, mission and to develop a new strategic plan. Our updated vision and mission were agreed in late March 2023 and we're continuing work to develop our strategic plan.

Throughout 2022-23 we continued to speak out against the injustices we see in the asylum system. This year our advocacy and communications work focussed on the Nationality and Borders Bill which passed into law in April 2022, public media and other opportunities which opened up through the launch of the Homes for Ukraine scheme, and finally work around the Illegal Immigration Bill which was announced in March 2023.

This year we have sought to more intentionally centre the voices of people who have become homeless through the asylum processes. This led to our new film, [A Place to Call Home](#)², which was co-produced with Aimee, who previously lived in one of our shared houses. The film was launched in December 2022, and you can read more of Aimee's story throughout this report.

² www.boaztrust.org.uk/pages/boaz-film-2022-a-place-to-call-home

Anti-racism, equity, diversity and inclusion

Through our anti-racism work during 2021-22, we identified areas of the organisation where action was needed to improve working practices, policies and representation. During 2022-23 we continued to work through these areas including centring the voices and experiences of people we support and improving representation in our governance and staffing.

We launched our new language and photography guide to help Boaz staff, Trustees and volunteers communicate in a way that is consistent and in line with Boaz's vision, mission and values. As an organisation, we want to talk about our work and the people we support in a manner that respects and champions their dignity, humanity and individuality. We will seek to avoid using language that can cause harm or that is dehumanising or disempowering and we hope this is evident through all our communications.

During the year we have welcomed three new Trustees to our board and six new staff members, who have brought a wealth of experience and diversity in terms of professional and personal backgrounds and lived experiences.

Statement on public benefit

Each year the Trustees of the Boaz Trust review our objectives and activities to ensure they continue to reflect our charitable aims. In carrying out this review of our work, Trustees have referred to the Charity Commission's general guidance on public benefit.

This report meets the guidance on public benefit by setting out our charity objects and mission, providing a summary review of the activities we have carried out for the public benefit, and then describing in more detail the strategies adopted and activities undertaken during the 2022-23 financial year. This report also describes the successes and outcomes of our key activities, and considers how future activities will continue to contribute towards our aims and objectives.

The Trustees consider that the work of Boaz has a public benefit that extends beyond the immediate group of people we are supporting. By accommodating and supporting people who have become homeless due to their insecure or unclear immigration status, our work benefits those individuals in both the short and long term, and reduces strain on community organisations and health, housing, and social services.

The Boaz Trust remains the largest non-profit provider of accommodation and support for people who have become homeless after receiving a positive or negative decision on their asylum claim here in North West England.

The wider context during 2022-2023

Conflict and oppression

In the last twelve months we have borne witness to new and ongoing scenes of conflict and suffering in countries around the world, including Ukraine, Ethiopia, Sudan, Myanmar. In their March 2023 [report](#)³ Amnesty International described an inconsistent international response to "the severe human rights impact of different conflicts and the protection of people fleeing them, as well as other patterns of egregious violations, some amounting to crimes against humanity." At the same time, we are continuing to see rising levels of global hunger, extreme poverty, climate breakdown, displacement and human trafficking.

Displaced people across the world

According to the United Nations High Commission for Refugees (UNHCR⁴), in June 2023 there were 103 million forcibly displaced people around the world. This is 20 million more people than in 2022. 32.5 million people were refugees and 4.9 million people had claimed asylum but not yet been granted refugee status. 53.2 million people were displaced within their home countries. 72% of the world's refugees originated from 5 countries: Syria, Venezuela, Ukraine, Afghanistan, South Sudan.

According to the UK Government's own statistics⁵, during 2022-23 there were 75,492 asylum applications made in the UK, which is around 20,000 more than the preceding year. This once again represents the highest number of applications since 2003. During the same 12-month period, 19,706 initial decisions were made on asylum applications, with 74% resulting in a positive decision (including grants of refugee status and other forms of protection). In terms of the number of asylum applications per head of population, the UK ranks 22nd highest in Europe.

The UK Government has intentionally focussed on a policy to "stop the boats" as the number of people making the perilous journey to the UK has increased significantly. In the year ending March 2023, 45,000 people were detected arriving in the UK by small boats. 90% of these people claimed asylum, but by the end of the year only 1% had received a decision on their application⁶. The majority of people came from Afghanistan, Syria, Iran and India.

Against this backdrop, the Boaz Trust has continued to provide accommodation and support for people who have become destitute here, while also working more widely to try to bring an end to destitution among people seeking sanctuary in our communities.

³ <https://www.amnesty.org/en/documents/pol10/5670/2023/en/>

⁴ <https://reporting.unhcr.org/globalappeal2023/pdf?page=10>

⁵ <https://www.gov.uk/government/statistics/immigration-statistics-year-ending-march-2023>

⁶ <https://www.refugeecouncil.org.uk/information/refugee-asylum-facts/top-10-facts-about-refugees-and-people-seeking-asylum/>

Achievements and Performance

The aim of this section is to demonstrate what the Boaz Trust has achieved and the outcomes of its work during the 2022-23 financial year. We report on our activities under each of our objectives, demonstrating the benefits the charity has brought to people who have become homeless through the asylum process, including those who have had their applications refused and those who have been granted refugee status. The process of this review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

In total, during the 2022-23 financial year we supported 163 people from 38 different countries.⁷ This is an increase of over 35% compared to 2021-22 due to the growth of our Floating Support programme, especially during the second half of the year. We provided 25,242 nights' accommodation for 101 people who had become homeless through the asylum process. In addition, we provided specialist Floating Support for 74 people who were in temporary, insecure or no accommodation.

This is the final year that we will work toward the following five **strategic objectives** as we prepare to launch our new strategic plan. These objectives are:

1. To provide a local compassionate infrastructure supporting people seeking sanctuary who become destitute;
2. To deliver a sustainable refugee support programme, delivered by a Housing Manager and Support Team, enabling refugees to achieve economic wellbeing, safe, healthy and fulfilling lives while providing regular income (through rent) to Boaz;
3. To support people seeking sanctuary so that they might be empowered and released to contribute to their communities and wider society;
4. To enthuse and equip churches (and others) locally and nationally to serve people seeking sanctuary;
5. To work towards a more just asylum system where no one is left destitute.

The following section describes our achievements and performance linked to the five objectives.

⁷ Afghanistan, Angola, Bangladesh, Burundi, Chad, China, Democratic Republic of Congo, Egypt, Eritrea, Ethiopia, Gambia, Guinea, India, Iran, Iraq, Jamaica, Kazakhstan, Kuwait, Libya, Malawi, Morocco, Namibia, Nigeria, Pakistan, Palestine, Romania, Rwanda, Sierra Leone, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Syria, Trinidad, Tunisia, Uganda and Zimbabwe.

Aimee's story:

Aimee was referred to Boaz having previously been destitute. Last year she was finally granted refugee status after sixteen years in the UK. Here she describes the day she got her status, the challenges she has since faced and what she hopes for the future.

It was a Friday and I was at a drop-in for people seeking sanctuary and my lawyer called me. She said to me: 'Aimee, where are you? Are you standing? Find a place to sit or lean on.' That is when she told me that I had been granted. I screamed. I was crying. I couldn't believe it. It was like a joy inside of me. I never expected it would be like that. To hear that news from my lawyer knocked me down. I could not have been happier. At the same time, I still had sisters in the [Boaz] house waiting for their status and I was thinking of them.

I thought that once I got my status it would be smooth, but now it is also tough with applying for housing, Universal Credit and being in temporary accommodation.

From then until now I am staying in a hostel. I have been phoning a lot of people for advice and support. The money I get I mostly use to buy food because there are no cooking facilities and I need to pay to wash my clothes because there is no washing machine. One day I said to the person on the phone 'if you put me in a suitable place you will see how my life can change.'

All these years I kept the faith. When I started on my journey for asylum I heard about other people around me who were being granted and I knew that one day it would happen for me, too.

I think my life has been wasted. I came here sixteen years ago when I was young and now I am a fully grown woman. They could have granted me much earlier. At my age now what can I do? I do feel like a lot of my best years have been wasted. I could have done a lot. I am proud of myself, but I could have done more.

I would like to be a person who is known. I want to be independent. I was an accountant back in my home country but I would like to work in the charity sector now. I would like to work in housing because of what I went through and because having safe housing is so important. I am an expert through my experience and I think I can make changes for other people, just like others supported me.

**name has been changed to protect Aimee's identity*

Strategic objective 1:

To provide a local compassionate infrastructure supporting people seeking sanctuary who become destitute

You look at the individual, you see their situation and you help them with what they need. I appreciate that. You understand if someone is sick or has bad stress you understand...and you try and help.

Tolla, who was supported by Boaz during 2022-23

A core focus of our work is providing safe and stable accommodation for people who have become homeless after receiving a negative decision on their asylum claim. There are many reasons why people may be refused asylum. In many cases they may not have a full understanding of the legal asylum process and how to navigate the process, and they are unlikely to have had any advice to support them as they steer through the different stages of the process. When people are fleeing war or persecution, it is rarely safe for them to travel with identification documents, and if they do, they may be lost or stolen on the journey. It is also almost impossible for people to carry hard copies of evidence to prove the persecution they've experienced, or the ongoing risks they face, which is needed when they are questioned by the Home Office. Furthermore, over the years we've seen cases where evidence may be lost after submission to the Home Office, and where mistakes are made in decision making and communication with people seeking asylum. Finally, due to the often-reported culture of disbelief⁸ in the Home Office, even if people feel safe to share their experiences, they are all too often simply not believed.

Following a refusal of an asylum claim, people usually lose their entitlement to asylum support (accommodation and finances provided by the Home Office) after 21 days and are left with no recourse to public funds. People who have been refused asylum are not allowed to work or claim benefits and are frequently left destitute. Many of the people we work with are terrified of returning to their home country, for fear of what they might face there. Many want to re-engage with the asylum process to help them resolve their status.

During 2022-23 **we provided safe and stable accommodation for 56 people** whose asylum applications had been refused (35 men, and 21 women).

This year **22 people moved on from Boaz** to alternative accommodation, with 60% moving on into asylum support accommodation (known as Section 4 or NASS) after making further submissions to the Home Office. Unusually, four people were able to move on having been granted Leave to Remain while still living in a Boaz house (3 of

⁸ See for example Anderson, J; Hollaus, J; Lindsay, A; Williamson, C. 'The culture of disbelief- An ethnographic approach to understanding an under-theorised concept in the UK asylum system' Working Paper Series 102, Refugee Studies Centre, University of Oxford, July 2014 <https://www.rsc.ox.ac.uk/files/files-1/wp102-culture-of-disbelief-2014.pdf>

them received a decision this financial year, one was at the very end of 2021-22). This meant they were entitled to register for social housing or could access private rented accommodation. We also supported one person who received temporary Home Office accommodation while waiting to return to their home country, and four people who moved on (to stay with friends or other temporary accommodation) after being with Boaz for more than 12 months and having no further options to resolve their immigration status.

During 2022-23, we received **78 new referrals** for people who were homeless in the asylum process, mostly after their asylum claim had been refused. This is an increase of 15% compared to the previous year but still lower than the years before the Covid-19 pandemic. During 2020-2022, people were able to access a wider range of emergency accommodation than they would usually be able to, for example through the Everyone In scheme for anyone facing homelessness. Once these options ended, we anticipated seeing a dramatic rise in referrals, but we have not received as many as we anticipated. We assess all new referrals and follow up any queries with referring agencies. As new referrals come in, our waiting lists continue to grow.

Shared Houses

During this year we **managed and supported a total of 20 shared houses** (although we returned one house to the owner in late 2022, meaning we now have 19 properties).

Ten of the properties were for people who had been made destitute following the refusal of their asylum claims (reduced to nine at the end of the year) and ten were for people who had a positive decision on their applications and been granted refugee status. Two of these properties are specifically for people with refugee status who have been reunited with family members through the Family Reunion scheme.

The majority of our houses continue to be leased at low cost or peppercorn rent from individual supporters. Four of our properties are leased from Green Pastures, a Christian organisation working to end homelessness, and two are leased from Arawak Walton, a local housing association. We had hoped to take on at least one new property this year to replace the one that was handed back, but we were unable to do this, in part due to the rapidly increasing prices across the housing market.

Holistic Support

While people live in Boaz accommodation, they have a named support worker who meets with them on a regular basis and in the majority of cases, will support them from their initial contact assessment meeting while they are on the waiting list through to the time when they come to move on from Boaz. We continued to provide people with a comprehensive package of tailored, holistic support over the course of this year, and were pleased to be able to benefit from more in person contact time as well as continuing to use other tools and apps to communicate

which we'd begun to use during the Covid lockdowns. We have supported people to register with their local NHS GP surgery, and access emergency medical care where needed, as well as referring people for mental health support and other specialist services. We've identified opportunities for people to volunteer and attend classes and activities delivered by other organisations.

Wellbeing is an important part of the support offered to people within Boaz accommodation. We offer the opportunity to engage in a range of wellbeing activities (Boaz Life, see below), but also keep wellbeing as a focus in individual support meetings and conversations. As well as referring people to specialist support where needed, we deliver our package of support in a trauma-informed way, due to the range of traumatic experiences and backgrounds that people we work with may have survived (in their home countries, on their journeys to safety, as well as in the UK). Our support team aims to build trusting relationships with the people we support, and this has been of importance again during 2022-23 as we worked against a backdrop of increasingly hostile and harmful Government policies including the Nationality and Borders Bill, and the Rwanda offshoring proposal. We saw these policies and surrounding political rhetoric have a detrimental impact on the wellbeing of people we work with as they feared for their safety, the safety of friends and family here, as well as saying they did not feel welcomed in the UK.

We continued to use pre-payment cards for people living in Boaz accommodation. We provided weekly top ups of either £10 or £20 (depending whether someone was receiving support from another local destitution project), reimbursement of bus tickets for certain appointments (with Boaz, medical or legal appointments), as well as an additional £10 once a month instead of Free Shop that we used to run.

We have run 4 Social Drop In events throughout the year, in line with times of celebration and when we have received a lot of donations. This year we held these in the Summer, and at Harvest, Christmas and Easter. We were able to offer people fresh fruit and vegetables as well as tinned and dry goods, gifts (at Christmas and Easter), toiletries, donations of clothing and other one off items.

Floating support

In 2019, we began to review our strategy, recognising that our waiting list was constantly growing, and that there were people on that list who might be eligible for accommodation elsewhere, if they just had access to the right kind of support and information. We therefore started to explore how we could offer support to people who weren't yet in Boaz accommodation. This Floating Support model continued to evolve after the closure of the Boaz Night Shelter due to the Covid-19 pandemic in 2020. At this point, we had some additional staff capacity and we were able to continue to support the men previously staying in the Boaz Night Shelter, who were given alternative accommodation in emergency temporary accommodation provided by the local authority.

Floating Support has continued to develop beyond the Covid pandemic, and we received specific funding to continue piloting this work until the end of March 2023. We have now received further funding to continue our Floating Support as part of the Greater Manchester Restricted Eligibility Support Service, working in partnership with the Booth Centre and Greater Manchester Immigration Aid Unit.

The people we support tend to be: sofa surfing or in other unstable accommodation and at risk of destitution, sleeping outside, accommodated through other emergency and temporary accommodation (including A Bed Every Night (ABEN) - temporary accommodation provided across Greater Manchester), or staying in our local council-provided cold weather provision.

There is a need for this specialist support to ensure people are supported well and have access to specialist legal advice and other relevant services, as well as accessing any other financial assistance or accommodation they are eligible for. We always have a waiting list for Boaz accommodation and unfortunately we are not able to accommodate everyone who is referred, so Boaz Floating Support allows us to provide specialist support to more people, including those who are already on our waiting list for accommodation.

During 2022-23 **75 people** were supported through Boaz Floating Support. The primary focus of this work was around people's legal situation in the UK, and their current insecure immigration status, as well as supporting people to access healthcare and medication. After an initial assessment, ongoing support work included completing Subject Access Requests for people to access their file from the Home Office (as people had lost paperwork due to moving around), referring people to a local solicitor (through the Greater Manchester immigration Aid Unit: GMIAU) and supporting people with the outcome of those meetings. At the initial assessment, it sometimes became apparent that people were already eligible for alternative accommodation (asylum support), and so we were able to assist them to access that accommodation.

We now run monthly drop-ins at three partner organisations, for people they are working with who are destitute and would benefit from Boaz Floating Support. We are hoping to increase the number of drop in sessions we run and expand the locations they take place across Greater Manchester

This year 12 people moved into longer term Boaz accommodation, after working with us through floating support.

Strategic objective 2:

To deliver a sustainable refugee support programme, enabling refugees to achieve economic wellbeing, safe, healthy and fulfilling lives while providing regular income (through rent) to Boaz

Boaz helped me a lot. The staff helped me with registering at college, GP, getting a job, and Manchester Move. Boaz also helped me to move into my new house. Everything was 100%.

(Ashar, who lived in one of our houses for people with refugee status)

When someone receives a positive decision on their asylum claim, and is granted refugee status, they usually have 28 days to find new accommodation and move out of their Home Office provided asylum support housing. We are in the middle of a housing crisis, and for healthy single adults, it is highly unlikely that they would be prioritised for social housing. People seeking asylum are unable to work or claim benefits, which means generally once they have a positive decision and need to find accommodation, they don't have money for a deposit, or funds to buy furniture, carpets, curtains and other furnishings. They won't have a renting history, references for landlords and neither a bank account nor a credit history.

Many newly granted refugees are able to find somewhere to stay when they are first granted status, however this initial accommodation is not always sustainable. If they are staying with friends or family members, this may not be desirable or possible in the longer term. If they are able to secure a tenancy with a social or private landlord it can be challenging to maintain this and live well in rented accommodation with no experience of renting in the UK, limited finances, and a small (and potentially non-existent) support network.

In 2022-2023 we have provided accommodation for **45 people with refugee status** through our shared houses (23 men, and 22 women).

During the year **18 people with refugee status were supported to move on from Boaz**, to: their own tenancies with housing associations, other temporary accommodation (either a hostel, or emergency temporary accommodation through the council), or to stay with friends and family either locally or after relocating within the UK.

Going forward we have planned to re-launch Renting Ready training sessions for people in Boaz houses who are interested in moving into private rented accommodation or who have been waiting to get an offer of social housing. The training will cover understanding tenancies and how to sustain them, rights and responsibilities of tenant and landlord, how to search for houses, and local charities and organisations that provide ongoing housing advice and support.

Support for people who have been granted refugee status can look very similar to the support we offer people who have had an asylum claim refused: the support we provide is a holistic and tailored support package according to the priorities, needs

and circumstances of the individual. This support starts with initial advice and signposting when someone is referred to the waiting list, and continues as they move into a Boaz house up until they move on from Boaz accommodation.

We contact people on the waiting list to explain about Boaz accommodation and support, and to let them know about the availability of rooms to help manage expectations. While people are waiting for a space in a Boaz house, we provide information via email, text or other messaging apps about other homelessness support and services for people with refugee status. During 2022-23, we started supporting people on the waiting list further by arranging a face to face meeting at the office to pass on this information about local charities supporting people affected by homelessness, and making immediate referrals for support where needed (for example, referring into a local organisation who have a project supporting people into the private rented sector). Where someone has an urgent need for accommodation, mainly due to health needs or other vulnerabilities, we advocate for them with the Housing team at their local council.

When people feel settled in their Boaz house, we organise goal setting meetings which are led by the people we work with. This may include supporting people to: register with their local GP surgery and other health services, access benefits they are entitled to, complete referrals to specialist organisations, and explore options around education, training, volunteering and employment. We also offer support around budgeting and managing finances, including supporting people to understand their ongoing rent payments and rights and responsibilities as tenants. The Support Team are in regular contact with people living in Boaz houses, and take actions to support people's physical and mental wellbeing.

This year **17 people started, or continued, paid employment, and 18 people were able to access college, higher education, training or ESOL provision.** 4 people volunteered with local organisations.

Refugee support- a case study

Bilen moved into a Boaz house after she moved to Manchester. She got her refugee status in Liverpool and moved to Manchester to be with community and friends, to reduce the isolation she experienced in Liverpool. Bilen has a lot of complex health needs which impacts her mental health and wellbeing, and her confidence was very low when we first met her.*

When she first moved into a Boaz house, Bilen asked for help with her benefits and was supported to update her Universal Credit with the housing cost, and her support worker accompanied her to her first Jobcentre appointment. Bilen's support worker also supported her to obtain and report her sick note on her Universal Credit account every month. Due to her health needs Bilen was unable to look for work, so we supported her with applying for a Work Capability Assessment by arranging appointments with a specialist benefit advisor. We also supported her to start the process of applying for Personal Independent Payment, and then arranged appointments with another specialist benefit advisor before the deadline of the application form. Understandably, Bilen's health was a priority for her, so we supported her to arrange and attend appointments with her GP and at a Manchester hospital.

Bilen wanted to improve her English and access education. Initially, Bilen started attending ESOL classes at local organisations near her house. We then supported her with applying for ESOL at Manchester College, where she is currently studying.

We also supported her with finding volunteering opportunities at a local partner organisation, where she has been volunteering in their charity shop.

Initially, Bilen needed a lot of support with the above tasks, however Bilen's confidence, independence and English has been greatly improving since she moved into a Boaz house. She recently travelled to Uganda to visit her husband after a long time of separation and she is planning to start a family reunion application for her husband to join her in the UK.

**name has been changed to protect Bilen's protect identity.*

Strategic objective 3:

To support people seeking sanctuary so that they might be empowered and released to contribute to their communities and wider society

You have given me a house, wifi, transport when I have appointments, gym, activities and you treat me like my family back home. Money is money but you can't do anything without love. I didn't think anyone in this country cared for me until I came to Boaz.

Tolla (name changed), recently moved out of Boaz accommodation.

At Boaz, we meet people at what is often a point of crisis, and one of our immediate aims is to seek to reduce the impacts of destitution. Once people have been able to settle into their Boaz accommodation, we work with them to ensure that they are able to meet their basic needs, including food and toiletries, access to medical and legal support and so on. From that point, we provide a programme of holistic opportunities to benefit physical and mental wellbeing.

We have started to review Boaz Life throughout this year and recommenced some activities, but not a full programme as in previous years. Many of the people we worked with during 2022-23 were attending activities and sessions led by other organisations and community groups. People have participated in Boaz activities, however we have seen low numbers attend and it tends to be the same people who attend activities so % of people attending is lower than previous years. We have run the following activities:

- Walk in the Peak District
- Women's monthly wellbeing walks in a local park
- 4 Social Drop in mornings (providing an opportunity for people to also receive food and donations)
- Trip to RHS Bridgewater
- Monthly Women's wellbeing sessions at our office
- Trip to Manchester Art Gallery

We also provided financial support (reimbursement of bus tickets) for some people who were attending non-Boaz activities that contributed to improving their wellbeing, where transport costs were not reimbursed.

In addition to our regular activities, we were pleased to be able to continue to offer art therapy sessions for one day a week until September 2022. During this time, trainee art therapist Adi Thorp held weekly 1:1 therapy sessions with 3 individuals living in Boaz accommodation.

With the funding for Floating Support, we were able to pilot some more art therapy sessions for people accessing that service who wanted support with their mental health. Initially, these were weekly open group sessions which saw a maximum of 2-3

people each week. Due to attendance levels, this changed to weekly 1:1 sessions for one individual. It is disappointing that more people have not engaged with this offer of therapeutic support; however the individuals who have participated have given really positive feedback.

Digital access

At the start of lockdown (2020), we installed internet in all Boaz shared houses. This was invaluable for people's wellbeing, as well as a useful, practical tool. We continue to ensure that people have devices to access the internet and have provided items to people without one. This has allowed people to connect with family and friends, solicitors and other support agencies, as well as access wellbeing, entertainment, or educational activities online. When people move on from Boaz, it is something that they often refer to as having made a positive difference to their lives.

Legal support and moving on

We have continued to work in partnership with GMIAU throughout this year, continuing appointments remotely (over video and phone calls) as well as meetings in person. This partnership has been vital to ensure people have access to good quality legal advice, including having previous Home Office paperwork and decisions reviewed, receiving feedback on new evidence collected, as well as specific advice about how to progress their legal cases. Alongside this partnership, people have also accessed legal advice from alternative providers, with a number of further submissions being made by other solicitors this year.

- **16 people currently or previously supported by Boaz were granted leave to remain**, 3 of these while still in Boaz accommodation
- **13 people made further submissions** / fresh claims for asylum (8 of these were done by GMIAU).

Other legal support work has included: applying for Home Office Subject Access Requests for people to receive their paperwork, supporting people to obtain evidence, and liaising between solicitors and individuals (and interpreters) when needed. This year we saw 13 people move into Home Office accommodation after making further submissions to the Home Office which meant we could offer accommodation and support to new people.

Unfortunately, following many years of cuts to legal aid providers, there is simply not enough free, high quality legal advice available in our region and across the UK. This means that people (including those in Boaz) are having to wait months for an appointment with an immigration advisor. This can lead to a sense of uncertainty and frustration as well as delaying opportunities for people to move forward with resolving their situation and moving on from Boaz.

Strategic objective 4:

To enthuse and equip churches and others locally and nationally to serve people seeking sanctuary

During 2022-23 we have continued to reconnect and make new connections with people who are interested in the work of Boaz and who want to understand how they can do more to support people seeking safety in their local communities.

In total we have taken part in more than 10 different events this year, through invitation by a range of local and national organisations, schools and churches. This included talks and presentations at conferences, school assemblies, workshops and church services. We have spoken on a range of topics including our work as an organisation, the asylum process, social justice, how individuals and groups can welcome people seeking sanctuary and more.

Through the restructure of our fundraising work over the past year, we created a new role of Fundraising and Partnerships Manager. This role, with a specific focus on building up our partnerships has increased our capacity to undertake more speaking engagements and develop new resources for people and organisations interested in connecting with us in different ways, including churches and faith based organisations. More information about these opportunities and resources is available on our website.⁹

During 2022-23 we have invested time and energy in our wider communications work, which has included undertaking a review of our social media and printed communications. We have worked towards creating new printed materials about our work, both for supporters and people who might need our support, and we have been working hard to update our website so that it is fresh, relevant and useful. We are increasing our online engagement with people who are interested in our work by connecting with new potential supporters as well as reengaging with previous and current supporters and contacts as the world has continued to open up post Covid. In December we held our first Family Night since 2019, and it was a joy to come together with people we are currently supporting or have previously supported, as well as past and present staff, volunteers and supporters.

We know that one of the most powerful ways to help people to engage with and understand the issues faced by people seeking safety in the UK is through sharing stories. In December 2022 we were excited to launch a new film¹⁰, coproduced by Aimee (who was previously supported by Boaz), Amy Merone and Jarek Maciejowski, an independent filmmaker. Aimee speaks powerfully about her experience of destitution and the impact of having somewhere safe to stay. We

⁹ <https://www.boaztrust.org.uk/pages/14-boaz-your-group>

¹⁰ www.boaztrust.org.uk/PlaceToCallHome

launched the film at Family Night and on social media and it was extremely well received.

Looking beyond the Boaz community, we have continued to work intentionally and strategically alongside partners through local and national networks. These include the refugee sector and homelessness networks here in Manchester and Greater Manchester, the Step Change Consortium (Greater Manchester) and NACCOM (the National No Accommodation Network). These networks have been invaluable this year in what has been an increasingly challenging sector. We have valued being able to share experience and resources, develop materials together, speak out and learn from each other, including with and alongside colleagues who have lived experience of the UK asylum system.

Strategic objective 5:

To work towards a more just asylum system where no one is left destitute

In 2022-23 we have been vocal in our advocacy and campaigning efforts and we have continued to communicate with our supporters about our advocacy and campaigning efforts through our monthly digital newsletters and prayer newsletter as well as through our social media channels.

The year started with the Nationality and Borders Bill passing into law and, at around the same time, the Government began its concerted efforts to send single people seeking asylum to Rwanda, irrespective of where they came from.

We continued to write and release statements and spoke out more widely regarding these Government policies and announcements, including the Nationality and Borders Bill, the Rwanda offshoring proposal, the situation in Ukraine and more. We stand with more than 200 organisations as part of the Together With Refugees Coalition who have been involved in lots of powerful and creative public displays of support for refugees this year.

With limited resources, we can't speak out on every aspect of policy and practice relating to immigration and asylum. Although we don't work directly with people arriving on specific schemes from either Afghanistan or Ukraine, we have commented publicly on those issues when it is relevant to our work. Building on the media connections we had developed last year, we had the opportunity to take part in Granada Debates (a local news and current affairs television programme) after the first Rwanda flight was halted. This provided an opportunity for our Advocacy and Communications Manager, Amy Merone, to explain to viewers how the proposals not only showed a complete disregard for the 1951 UN Convention on Refugees, they were also completely unworkable and would be at huge cost to the UK taxpayer. Later in the year we also took part in a local news programme segment relating to the 28-day move-on period for new refugees, which leads to many people becoming homeless after their asylum support stops.

In early 2023, the Government announced the new Illegal Migration Bill, which will mean that anyone who arrives in the UK in a small boat will be denied the right to claim asylum. They will also be banned from re-entering the country or seeking British citizenship in the future. The Refugee Council estimated under the new proposals, somewhere in the region of 200,000 people could be 'locked up' at a cost of between £8.7-9.6 billion. Since this new Bill was announced we have once again written letters to our MPs and signed joint statements and letters with hundreds of other organisations.

As we approached the end of yet another challenging year, it could be easy to feel disheartened and perhaps also angry. Importantly, we need to recognise how much harder and frightening this is for friends, colleagues and people we support who are

already here in the UK having fled for their lives. What does yet more hostile legislation say to them about our country?

But in the midst of despair, we have hope, and this is what drives us to continue speaking out for justice.

As a faith based organisation, rooted in the teachings of Jesus, hope is important to us and a fundamental part of our ethos and our approach to our work. The hope we hold onto isn't just a vague concept though. It finds its home in concrete evidence and opportunities that we can see ahead of us. In the book *Active Hope*¹¹, the authors Joanne Macy and Chris Johnson remind us that 'active hope' is not wishful thinking, nor waiting to be rescued. Rather it's a journey where we must honour the pain and sorrow we may experience, in order to be able to see things with new eyes, to recognise the power we have, and then move forward together with hope into action.

As we continued to develop our new strategic plan toward the end of 2022-23, we were reminded strongly of the importance of speaking out against injustice in the asylum system, as well as our value of being restless for justice. Advocacy, campaigning, and working to bring about meaningful system change with and for people seeking safety is therefore going to be a core focus of our work in the years ahead.

¹¹ Macy, J; Johnson, C, *Active Hope*, New World Library, 2012

Volunteers and students

During 2022-23 we have been thankful for our wonderful volunteers who have continued to welcome people seeking sanctuary and play a vital part of our work in the following ways:

- Carrying out DIY tasks in our houses, including small repairs and decorating
- Improving our outdoor spaces through gardening (special thanks to friends from Arawak Walton, Barclay's and L'Oreal who sent teams of volunteers)
- Helping out at our Christmas Social Drop alongside our support team
- Working with staff to undertake regular house inspections to ensure our houses are safe and comfortable and to make sure that any repairs or issues are being reported and resolved
- Leading our monthly Women's Wellbeing Walks with a small number of women in a local park
- Four volunteers have supported our new Women's Wellbeing Group:
 - o Co-designing and co-producing a plan
 - o Sharing experiences of activism
 - o Leading activities to support physical and mental wellbeing

We were also very thankful for the opportunity to host a student Art Therapist during the year. Adi Thorp delivered 1:1 sessions for people living in Boaz accommodation as well as delivering introductory art therapy sessions for staff members. We were delighted to be able to use Adi's therapeutic services later in the year as part of our Floating Support offer.

Structure, Governance and Risk

The Boaz Trust was formed in June 2004 and registered as a charity on 6 July 2005. The Boaz Trust was established under a model trust deed which established the objects and powers of the charitable trust. This structure was deemed to be most appropriate when the organisation was first established, however over recent years we have been exploring the benefits of a different structure, and in 2022 Trustees agreed that we would explore the pathway to establishing Boaz as a Charitable Incorporated Organisation.

The Boaz Trust is governed by a Board of Trustees, elected to serve for a period of two years by resolution of existing Trustees at special meetings held under Clause 15 of the Trust's constitution. The Trustees are responsible for the overall management of the charity. Trustees are chosen for their commitment to people seeking sanctuary, their support for the values and ethos of the organisation, and for their specific personal and / or professional experience and expertise.

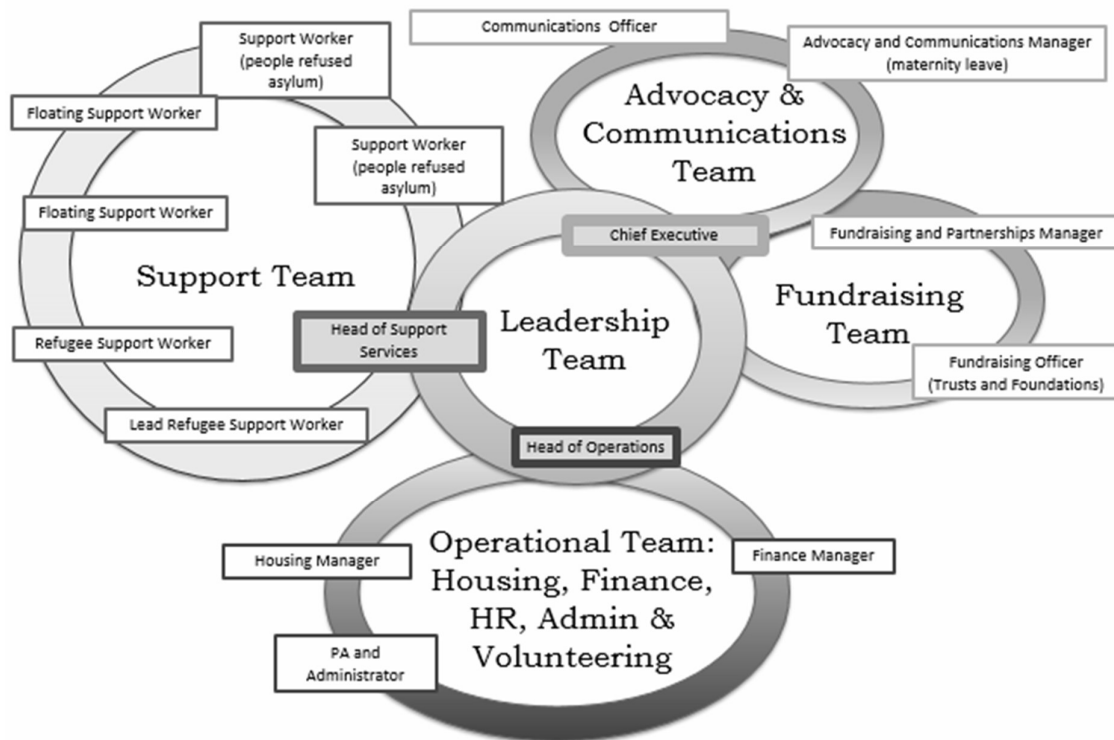
During 2022-23 the Board of Trustees returned to meeting primarily in person, but with occasional online meetings and at the end of the year, we had 10 Trustees. Chenai Mudzamiri stepped down as Trustee at the end of her term in October 2022, and we are incredibly grateful to Chenai for her service and wisdom over several years. Following our skills and diversity audit (undertaken in 2022) we sought to recruit new Trustees who might bring specific skills as well as strengthening the representation of people with lived experience of the asylum process, people aged under 40 and women. We are pleased that we successfully recruited three new Trustees who bring a wealth of personal and professional experience to Boaz.

The role of a Boaz Trustee is set out in our Trustee role description which defines the duties and responsibilities of a Trustee in the context of our vision, values and work as an organisation. This draws on the Charity Commission's The Essential Trustee document. Throughout the year, information about Trustee-related training and development opportunities from a range of networks and sources was shared with and among Trustees.

The Trustees oversee the Boaz Trust's policies, plans and financial affairs, and supervise the work of the Chief Executive in carrying out this work. During 2022-23 the existing Trustee-led subgroups were maintained. These covered different areas of our work: finance, staffing, housing, strategy (recovery and development) and support work, which each include staff and Trustees. The subgroups generally meet in the weeks before the full board and make reports and recommendations to the full board as appropriate.

The Chief Executive is appointed by the Trustees and is accountable to them for managing the charity as a whole. Boaz has a Leadership Team which includes the Head of Support Services and Head of Operations as well as the CEO. On the 31st

March 2023, we had a staff team of 15 people with a FTE of 11.8 and this was our staffing structure as at that point:



Remuneration Policy for Key Management Personnel

The Board of Trustees and the Chief Executive Officer are responsible for directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustees received remuneration in the year. All posts at the Boaz Trust are paid according to the level of responsibility in their roles. Salaries are benchmarked against organisations of a similar size, location and service. All staff are paid above the living wage.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to the major risks. Risks are considered under the headings suggested by the Charity Commission: Governance; Operational; Financial; External Environment; Compliance and Regulation. The Trustees require the Chief Executive to actively manage these risks throughout the year.

Safeguarding

We believe that everyone has the right to live life free from abuse and exploitation. We commit to upholding that right; and as an organisation we take 'zero-tolerance' of abuse wherever it occurs, whether it involves the people Boaz supports, staff, volunteers or any other parties.

Safeguarding at Boaz means we are committed to ensuring that people who use our services do not, as a result of our work, come to any harm and also that our working practices minimise the risk of abuse. We recognise that the people we work with may be exposed to particular risks, abuse or exploitation in their home countries and on their journey to the UK as well as while they have been here in the UK, and this can continue to have a significant impact on their physical and mental health.

Staff, volunteers and Trustees of the Boaz Trust have a duty to identify abuse and report it. It is everyone's responsibility. We have a Safeguarding Policy which is kept up to date and is shared with all staff, volunteers and also supporters and the wider general public through our website¹². Currently, one of our Trustees acts as Safeguarding Lead Trustee and our Head of Operations oversees safeguarding within the organisation. All Trustees, regular volunteers (involved in directly supporting people) and paid staff undertake basic DBS checks on joining the organisation and these are renewed every three years. Safeguarding is a standing item on the weekly Leadership Team meeting agenda and is also included on the agenda of the Full Board Meeting.

We have a duty to ensure that those under our care are protected from abuse and exploitation, and that where abuse is suspected or has occurred, we have a clear framework of response, which is set out in our Safeguarding Policy.

During the last financial year, no safeguarding concerns were raised in relation to our work and we did not make any formal safeguarding referrals ourselves.

¹² www.boaztrust.org.uk/safeguarding

Plans for the future

I can't describe Boaz. They treat me as one of their family members. They meet my needs and [are] ready to help and support me. Boaz is helpful, very kind and very supportive. I can describe Boaz as a family. It's not only a charity organisation but it is the best landlord. It is not just an office or organisation, it is my home, it is my family.

(Qaazi, who moved on from Boaz this year).

Against the backdrop of an increasingly hostile environment, for almost 20 years the Boaz Trust has welcomed people who have found themselves destitute after seeking safety in the UK.

As the largest provider of accommodation and support for people facing homelessness after claiming asylum in the North West, we receive new referrals every week and manage a constant waiting list. We conducted an extensive review of our services, that involved speaking to people supported by Boaz, to staff at Boaz, to our supporters and to partner organisations. The consistent message that came out of this review was that we need to do more to end destitution, by providing more accommodation, more support and by speaking out even more strongly about injustices in the immigration system, to bring about meaningful system change. With support from Pilotlight this year, we have refreshed our Vision and Mission for the future and in March 2023 we agreed our ambition for the next stage of our journey. During the first part of 2023-24 we will be developing a more detailed strategic plan to help us: -

- provide more accommodation for people who have become homeless after a decision on their asylum claim, by increasing our provision from 70 bed spaces (2023) to 140 bed spaces.
- support more people who have become homeless because of the UK immigration system, including those living in Boaz shared accommodation and those we work with through Floating Support, by increasing from 140 people supported in the year to 31 March 2023 to 300 people.
- do more to challenge unjust systems which lead to destitution, by building on our existing advocacy work to develop a new advocacy and influencing strategy that identifies clear advocacy goals for systems change and challenges at the local, regional and national levels.

In order to deliver this work, we need to ensure that we have the right structure as an organisation. Therefore, during 2023-24 we are applying to register Boaz as a Charitable Incorporated Organisation (CIO). We are currently a Trust, which means that we are unincorporated. One key benefit of being incorporated as a CIO is that the organisation would be a legal entity in its own right, limiting trustees' personal liability for any issues relating to arrangements held by the organisation (including for example contracts, employment, property ownership). Furthermore, incorporation

would open up new funding opportunities, with the potential to build partnerships with new funders and social investors

During 2023-25 we will also be undertaking a significant IT review and upgrade, including reviewing our database (CRM) to ensure that we have the right tools in place to help us deliver and monitor our work across all aspects of the organisation.

We anticipate that the year ahead will hold many challenges, as the Cost of Living crisis continues to bite and as individual supporters and larger funders alike face increasing demand on their limited resources. We will therefore continue to work hard to ensure that we can secure the finances we need in order to continue to provide accommodation and support to people seeking sanctuary who so desperately need it.

Fundraising

We fundraise to secure the resources we need to carry out our charitable objectives and to fulfil our mission, and we do this primarily through inviting donations from individuals and organisations, and applying for grants from Trusts, Foundations and other grant-making organisations.

During 2022-23, we restructured our fundraising work by developing two new roles, a Fundraising and Partnerships Manager (0.8 FTE) and a Fundraising Officer (Trusts and Foundations) (0.6 FTE). This structure should set us up well for future development of our fundraising work, as we seek to increase our fundraised income in the years ahead in order to deliver our new strategic plan. We are thankful to all the staff who have developed and shaped our Fundraising work over the past 19 years, enabling us to support so many people who have become homeless after seeking safety in the UK.

In addition to our staff, we also worked with a freelance fundraiser to add capacity in developing multi-year grant applications. All our fundraising is overseen by the Chief Executive. We are regulated by the Fundraising Regulator and we adhere to the Regulator's Code of Fundraising Practice and the Fundraising Promise. We have a policy on protecting supporters who may be in vulnerable circumstances and we do not use external companies to deliver our fundraising activities.

This year we are grateful to our supporters who have taken part in sponsored events and held special collections for Boaz to mark special occasions such as birthdays, anniversaries and retirements. We want everyone who supports our work in any way to have a positive experience of the Boaz Trust and if something goes wrong, or someone is unhappy with something the Boaz Trust has done, we will react promptly, take complaints seriously and investigate fairly and openly. We will acknowledge any complaints within five working days and follow the procedure set out in our Fundraising Complaints Policy. Our Vulnerable Supporters Policy, Privacy Policy and Fundraising Complaints Policy are available on our website¹³ and from our office on request. These policies are reviewed annually. During the year we received no complaints about our fundraising.

¹³ www.boaztrust.org.uk/pages/17-supporters

Thank you to our donors

We wish to thank and acknowledge the Trusts, Foundations and organisations who made our work possible during the period of this report including, but not limited to:

AB Charitable Trust
Barclays in the Community
Bernard Sunley Foundation
Church Welfare Association
Clothworkers Foundation
Comic Relief
Garfield Weston Foundation
Greater Manchester Mental Health
NHS Foundation Trust
Greater Manchester Combined
Authority
Grace Trust
Green Pastures
Henry Smith Charity
Homeless Link
Issachar Foundation

Leigh Trust
Leri Charitable Trust
Lloyds Bank Foundation
Manchester Community Central (Spirit
of Manchester Awards)
Manchester City Council
Manchester Guardian Society
Charitable Trust
National Lottery Community Fund
Society of the Holy Child Jesus
The Charity Service
Treeside Trust
Zochonis Charitable Trust

*NB Some of these funders awarded their grants
at the end of the last financial year.*

Thank you to the organisations, churches and other faith groups, corporate and independent businesses that generously supported our work through financial gifts and other donations such as food, cleaning supplies and more.

Thank you also to the individuals who supported our work with gifts and donations, and those who have generously allowed us to use their houses throughout this year.

Financial Review

In a year that has seen many financial challenges, strong support from both individual supporters and grant-making organisations since the start of the Covid-19 pandemic left us well-placed to continue, review, adapt and expand our work. In 2022/23, expenditure exceeded income as projected, but by less than we had anticipated, enabling us to maintain an appropriate level of reserves.

Our main income streams continue to be donations, grants and lettings of rooms to those among the people we work with who have refugee status (and who are thus able to pay rent). Donations in 2021/22 had benefited from some particularly large one-off gifts from individuals; these were not matched in 2022/23, but our regular donations held up well. Total 2022/23 grant funding was encouraging and very comparable to 2021/22, and we appreciated the flexibility of fewer of the grants being for restricted purposes. New funding flowed from our ongoing partnership with the Greater Manchester Combined Authority in providing floating support for people with restricted eligibility for public funding, and we received other new grants as well as ongoing multi-year grants. In 2022/23 whilst some of our residents understandably faced financial challenges which affected their ability to pay, we felt able to increase our rents (which we had frozen in the previous year), and overall our income from refugee room rentals increased. We were thankful to supporters who completed the Greater Manchester Run (10k) in May, raising vital funds in sponsorship as well as giving us publicity.

Overall our income at £630,612 was lower than in the preceding two years (which had included a surge in Covid-19-related grants and significant one-off donations), but higher than any year prior to that.

Meanwhile expenditure went up by 4% to £716,411. The biggest increase was in salary costs, with the full year impact of 2021/22's restructuring review and the part-year impact of appointing an additional support worker to expand the floating support work. Office and IT costs also increased, partly related to the new staff. Increased turnover of people in our houses (as Covid-19 restrictions lifted) meant that more of the people we work with were eligible for Red Cross support, resulting in a drop in the cost to Boaz of food allowances, but the floating support funding enabled us to spend on more personalised support for individuals. Expenditure on the houses we provide fell slightly, due mainly to having to return two houses and not yet having been able to replace them and also to the Energy Bill Support Scheme payments offsetting electricity costs; we were also thankful for the continuing benefits of 2-year fixed-rate contracts for gas and electricity in all the houses.

As a result, we finished the year with a deficit of £85,799, reducing our balances from the £645,055 brought forward to £559,256 at the end of the year. We had planned to reduce our unrestricted reserves over the year, but this was by a smaller amount than budgeted for.

Due to the reduction in the proportion of grants which were for restricted purposes, our Restricted reserves at the end of the year were lower than previously at £49,683, of which £31,729 relates to the future costs of specific projects continuing in 2023/24, including salaries.

During the year, Trustees and the Leadership team worked closely with a team from Pilotlight (see page 7) who provided specialist input to our strategic planning process, thanks to a Weston Charity Award. One outcome of this process was an overhaul and clarification of our Reserves Policy. This is spelt out in detail in the financial statements, but has resulted in an increase in the funds explicitly designated by Trustees to protect against future risk, based partly on the potential costs of ceasing activity and partly on the anticipated deficit in future budgets. These allow us to proceed with our activities with confidence even though income streams are not certain. Our Designated reserves, comprising these reserves, the house donated to us in 2018/19, a donation in 2020/21 designated to increase our accommodation provision, and the balances of funds previously put aside for post-Covid review and restructuring and for IT developments, currently total £431,893. The remaining undesignated funds of £77,680, which represent the reserves *in excess* of our reserves target, represent a little over one month's expenditure.

We are constantly aware of our reliance on our faithful supporters, and are thankful for all the many donations and grants which sustain us in our work to end destitution for those seeking safety here in Greater Manchester.

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2023 which are set out on pages 38 to 62.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Catherine Hall FCCA DChA
Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey Street, Manchester, M4 6JG

Date.....

Accounts and Financial Statements

The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The Boaz Trust
Statement of Financial Activities
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income from:				
Donations and legacies	3	286,382	143,877	430,259
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	4	143,136	52,780	195,916
Other trading activities	5	18	-	18
Investments	6	4,419	-	4,419
Total income		433,955	196,657	630,612
Expenditure on:				
Raising funds	7	29,771	4,426	34,197
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	8	425,055	257,159	682,214
Total expenditure		454,826	261,585	716,411
Net income/(expenditure) before net gains/(losses) on investments		(20,871)	(64,928)	(85,799)
Net income/(expenditure) for the year	10	(20,871)	(64,928)	(85,799)
Transfer between funds		-	-	-
Net movement in funds for the year		(20,871)	(64,928)	(85,799)
Reconciliation of funds				
Total funds brought forward		530,444	114,611	645,055
Total funds carried forward		509,573	49,683	559,256

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

The Boaz Trust
Statement of Financial Activities
for the year ended 31 March 2023

Comparative figures for the period ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:				
Donations and legacies	3	310,411	270,587	580,998
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	4	131,694	1,250	132,944
Other trading activities	5	-	-	-
Investments	6	848	-	848
Total income		442,953	271,837	714,790
Expenditure on:				
Raising funds	7	40,152	5,625	45,777
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	8	361,027	283,456	644,483
Total expenditure		401,179	289,081	690,260
Net income/(expenditure) before net gains/(losses) on investments		41,774	(17,244)	24,530
Net income/(expenditure) for the year	10	41,774	(17,244)	24,530
Transfer between funds		-	-	-
Net movement in funds for the year		41,774	(17,244)	24,530
Reconciliation of funds				
Total funds brought forward		488,670	131,855	620,525
Total funds carried forward		530,444	114,611	645,055

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

The Boaz Trust
Balance Sheet
as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	13	67,600	68,200
Total fixed assets		67,600	68,200
Current assets			
Debtors	14	58,979	109,693
Current asset investments	15	111,589	110,000
Cash at bank and in hand	16	338,063	381,896
Total current assets		508,631	601,589
Liabilities			
Creditors: amounts falling due in less than one year	18	(16,975)	(24,734)
Net current assets		491,656	576,855
Total assets less current liabilities		559,256	645,055
Net assets		559,256	645,055
Funds of the charity:			
Restricted income funds	20	49,683	114,611
Unrestricted income funds	21	509,573	530,444
Total charity funds		559,256	645,055

The notes on pages 43-62 form part of these accounts.

Approved by the trustees on 16th July 2023 and signed on their behalf by:

Philip Rawlings (Trustee)

Martin Palmer (Trustee)

The Boaz Trust
Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	30	(46,663)	898
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		4,419	848
Increase in current asset investments		(1,589)	(85,000)
Cash provided by/(used in) investing activities		2,830	(84,152)
Increase/(decrease) in cash and cash equivalents in the year		(43,833)	(83,254)
Cash and cash equivalents at the beginning of the year		381,896	465,150
Cash and cash equivalents at the end of the year		338,063	381,896

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The Boaz Trust constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Specifically, the trustees are closely monitoring areas of income which could be adversely affected by Covid-19, but do not consider that any effects either to date or currently anticipated materially impact the charity's ability to continue as a going concern.

The trustees have made no judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Notes to the accounts for the year ended 31 March 2023 (continued)

Income (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Tax reclaimed by the charity on gift aided donations is treated as unrestricted funding.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the accounts for the year ended 31 March 2023 (continued)

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and associated costs.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity including support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs are not allocated because the charity just has one activity.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets with a purchase price of less than £1000 are not capitalised. Individual fixed assets costing £1000 or more are capitalised at cost or at reasonable value on receipt, and are depreciated over their estimated useful economic lives on a straight line basis.

The house gifted to the Trust on 15th January 2019 was brought into the accounts at the surveyor's valuation of £70,000. As the trustees plan to maintain the condition of the property, the estimated residual value of the asset based on the valuation of the land at £40,000 is to be depreciated over 50 years.

k Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Non-material expenditure for regular licenses or subscriptions that straddle the year end are treated as expenditure in the year they are paid

l Cash at bank and in hand

Cash at bank and cash 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.

Notes to the accounts for the year ended 31 March 2023 (continued)

m Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

o Financial instruments

The charity 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.

p Pensions

The Boaz Trust contributes 6% of gross salaries to employees' pensions. Prior to the charity's Automatic Enrolment staging date of 1st June 2016, this was offered by the charity, and the contribution was paid into personal pension schemes as requested by employees taking up the offer.

Since the Automatic Enrolment staging date of 1st June 2016, all staff have been enrolled in the charity's AE pension scheme. Accrued entitlements at that date were paid into the AE scheme.

There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £
Donations from organisations and churches	21,156	1,976	23,132
Donations from individuals	115,741	8,495	124,236
Tax reclaimed on gift aided donations	17,412	-	17,412
Grants - unconditional on performance	130,458	133,406 *	263,864
Grants - conditional on performance	-	-	-
Sponsorship	1,615	-	1,615
Total	286,382	143,877	430,259

* Restricted grants included

£18,420 from the Lloyds Bank Foundation for England and Wales

£7,900 from The Clothworkers' Foundation

£65,000 from Comic Relief

Comparative figures for the period ended 31 March 2022

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
<i>Donations from organisations and churches</i>	<i>29,575</i>	<i>4,922</i>	<i>34,497</i>
<i>Donations from individuals</i>	<i>183,613</i>	<i>10,459</i>	<i>194,072</i>
<i>Tax reclaimed on gift aided donations</i>	<i>33,409</i>	<i>-</i>	<i>33,409</i>
<i>Grants - unconditional on performance</i>	<i>62,000</i>	<i>229,206 *</i>	<i>291,206</i>
<i>Grants - conditional on performance</i>	<i>-</i>	<i>26,000</i>	<i>26,000</i>
<i>Sponsorship</i>	<i>1,814</i>		<i>1,814</i>
Total	310,411	270,587	580,998

* Restricted grants included

£22,949 from the Lloyds Bank Foundation for England and Wales

£50,000 from Comic Relief

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £
Rent & Housing Benefit	140,308	-	140,308
Grant income received as delivery partner in the 'A Bed Every Night' scheme	-	50,543	50,543
Other grant income received for charitable activities	-	2,237	2,237
Other income from charitable activities	2,828	-	2,828
Total	143,136	52,780	195,916

Comparative figures for the period ended 31 March 2022

	Unrestricted £	Restricted £	Total 2022 £
Rent & Housing Benefit	130,769	-	130,769
Grant income received as delivery partner in the 'A Bed Every Night' scheme	-	-	-
Other grant income received for charitable activities	-	1,250	1,250
Other income from charitable activities	925	-	925
Total	131,694	1,250	132,944

5 Income from other trading activities

	2023 £	2022 £
Fundraising events	-	-
Sale of goods	18	-
	18	-

All income from other trading activities is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	Total 2023 £
Investment income	4,419	-	4,419
	4,419	-	4,419

Comparative figures for the period ended 31 March 2022

	Unrestricted £	Restricted £	2022 £
Investment income	848	-	848
	848	-	848

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

7 Cost of raising funds

	Unrestricted £	Restricted £	Total 2023 £
Fundraisers salary and oncosts	25,968	4,426	30,394
Fundraising events and other costs	3,803	-	3,803
	<u>29,771</u>	<u>4,426</u>	<u>34,197</u>

Comparative figures for the period ended 31 March 2022

	Unrestricted £	Restricted £	Total 2022 £
Fundraisers salary and oncosts	38,018	5,625	43,643
Fundraising events and other costs	2,134	-	2,134
	<u>40,152</u>	<u>5,625</u>	<u>45,777</u>

8 Analysis of expenditure on charitable activities

	Activity £	Total 2023 £	Total 2022
Staff costs	363,671	363,671	317,133
Office & administration costs	63,700	63,700	53,322
Engagement and publicity	5,435	5,435	4,364
Depreciation	600	600	600
Beneficiary support			
Accommodation			
utilities, rent, ins'ce	101,937	101,937	119,288
upkeep of properties	88,454	88,454	90,337
Payments			
food	36,929	36,929	47,677
travel	5,646	5,646	2,563
other	4,796	4,796	870
Services			
legal and interpretation	4,466	4,466	4,048
Emergency accommodation	52	52	13
Boaz Life activities	3,074	3,074	1,328
Governance costs (see note 9)	3,454	3,454	2,940
	<u>682,214</u>	<u>682,214</u>	<u>644,483</u>

	2023 £	2022 £
Restricted expenditure	257,159	283,456
Unrestricted expenditure	425,055	361,027
	<u>682,214</u>	<u>644,483</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

9 Analysis of support and governance costs

	Support £	Governance £	Total 2023 £	Total 2022 £
Independent examination fees	-	1,380	1,380	1,380
Trustee indemnity insurance	-	1,456	1,456	1,353
CIO application costs	-	300	300	-
Trustee training & meeting costs	-	137	137	35
Professional subscription	-	181	181	172
	<u>-</u>	<u>3,454</u>	<u>3,454</u>	<u>2,940</u>

The charity has one activity and therefore does not apportion support costs

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	600	600
Operating lease rentals:		
Photocopier	806	806
Independent examiner's fees	1,380	1,380
	<u>1,380</u>	<u>1,380</u>

11 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	341,202	318,615
Social security costs	26,332	23,215
Pension costs	20,897	18,946
Redundancy and termination costs	5,634	-
	<u>394,065</u>	<u>360,776</u>

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 14.0 (2022:14.3).

The average full time equivalent number of staff employed during the period was 11.2 (2022: 11.2).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £53,910 (2022: £50,466).

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

12 Trustee remuneration and expenses, and related party transactions

No trustee received any remuneration during the year (2022: Nil).

One trustee received £19 of reimbursed expenses during the year (2022: Nil).

No-one connected with a trustee received remuneration or reimbursed expenses in the year.

Donations from trustees in the year totalled £3,275 (2022: £3,071)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

A number of houses are rented to the charity at peppercorn rents. One of these is owned by a trustee and his wife.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

13 Fixed assets: tangible assets

The charity owns a house, gifted to it in January 2019, which it uses to accommodate asylum seekers.

Cost	Mora St House £	2023 Total £
At 1 April 2022	70,000	70,000
Additions	-	-
Disposals	-	-
At 31 March 2023	70,000	70,000
Depreciation		
At 1 April 2022	1,800	1,800
Charge for the year	600	600
Disposals	-	-
At 31 March 2023	2,400	2,400
Net book value		
At 31 March 2023	67,600	67,600
At 31 March 2022	68,200	68,200

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

Fixed assets: tangible assets (continued)

Comparative figures for the period ended 31 March 2022

Cost	<i>Mora St House</i> £	2022 Total £
<i>At 1 April 2021</i>	70,000	70,000
<i>Additions</i>	-	-
<i>Disposals</i>	-	-
<i>At 31 March 2022</i>	70,000	70,000
Depreciation		
<i>At 1 April 2021</i>	1,200	1,200
<i>Charge for the year</i>	600	600
<i>Disposals</i>	-	-
<i>At 31 March 2022</i>	1,800	1,800
Net book value		
<i>At 31 March 2022</i>	68,200	68,200
<i>At 31 March 2021</i>	68,800	68,800

14 Debtors

	2023 £	2022 £
Prepayments and accrued income	58,979	109,693
	58,979	109,693

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Current asset investments

	2023 £	2022 £
Current asset investments	111,589	110,000
	<u>111,589</u>	<u>110,000</u>

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

A current asset investment of £25,000 is unsecured loan stock issued by Green Pastures Community Benefit Society (No. 31116R), an Industrial & Provident Society based in the UK. The investment is for a fixed term of under one year and the value is both at cost and the trustees' best estimate of market value.

In June 2022 a 1-year fixed-term savings account with the Charity Bank matured and was transferred to a 100-day notice account.

16 Cash at bank and in hand

	2023 £	2022 £
Short term cash investments (less than 3 month maturity date)	198,301	196,358
Cash at bank and on hand	139,762	185,538
	<u>338,063</u>	<u>381,896</u>

17 Agency collections

Funds administered by Street Support awarded by the Migration and Destitution Action Group (MDAG) to Boaz clients and former clients may be passed on to the recipients via The Boaz Trust. Such transactions are recorded as agency collections.

Food allowances awarded by the British Red Cross to Boaz clients were administered via The Boaz Trust for much of 2020/21 due to the temporary closure of BRC drop-in facilities caused by Covid-19. Such transactions were recorded as agency collections. Allowances awarded by the British Red Cross to Boaz clients will be administered via The Boaz Trust again from May 2023.

	2023 £	2022 £
Amount held at start of the period	-	(34)
Amounts received		
MDAG	-	34
British Red Cross	-	-
Bank charges on amounts received	-	-
Amounts distributed		
MDAG	-	-
British Red Cross	-	-
Amount held at end of the period	<u>-</u>	<u>-</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Short term compensated absences (holiday pay)	6,462	4,232
Other creditors and accruals	10,513	20,502
Grants received in advance	-	-
Deferred income	-	-
	16,975	24,734

19 Deferred income

	2023 £	2022 £
Deferred grant brought forward	-	-
Grant received	316,644	292,456
Released to income from charitable activities	(316,644)	(292,456)
Deferred grant carried forward	-	-

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

20 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Charitable activity: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants					
Advocacy & Influencing	-	-	-	-	-
Beneficiary Essentials	2,279	1,500	(809)	-	2,970
Beneficiary Payments	2,824	-	(2,824)	-	-
Boaz Life	3,265	800	(1,021)	-	3,044
Chief Exec salary	560	13,927	(14,487)	-	-
Client Support Mgr sal	20,401	-	(20,401)	-	-
Client Support Work sal	9,167	19,617	(26,617)	-	2,167
Client Transport	5,573	1,122	(3,149)	-	3,546
Emergency accomm'n	1,296	-	(52)	-	1,244
Finance Mgr salary	-	-	-	-	-
Floating Support	-	50,543	(50,543)	-	-
Food	-	24,285	(24,285)	-	-
Fundraiser salary	164	5,222	(4,426)	-	960
Hosting	123	-	-	-	123
House running costs	51,249	14,827	(54,760)	-	11,316
House major works	-	7,900	(7,900)	-	-
Internet provision	3,817	2,500	(6,317)	-	-
Legal Services Mgr	1,753	-	(1,753)	-	-
Office & Administration	888	21,880	(7,628)	-	15,140
Office / HR Mgr salary	-	-	-	-	-
Refugee Support Worker	-	-	-	-	-
Supervision	1,096	3,092	(3,610)	-	578
Supported Housing Mgr	1,800	26,336	(27,027)	-	1,109
Translation	4,090	3,106	(3,165)	-	4,031
Volunteer Exps BoazLife	2,513	-	(134)	-	2,379
Website	1,752	-	(676)	-	1,076
	<u>114,611</u>	<u>196,657</u>	<u>(261,585)</u>	<u>-</u>	<u>49,683</u>
Total	<u>114,611</u>	<u>196,657</u>	<u>(261,585)</u>	<u>-</u>	<u>49,683</u>

Transfers

There were no transfers between funds during the year.

Ongoing projects

Of the closing balances in Restricted funds, £31,729 relates to specific projects continuing in 2023/24, including salaries and funding granted which relates to running costs over a 12-month period.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

Analysis of movements in restricted funds (continued)

Comparative figures for the period ended 31 March 2022

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
<i>Charitable activity: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants</i>					
Advocacy & Influencing	7,500	-	(7,500)		-
Beneficiary Essentials	1,249	1,750	(720)		2,279
Beneficiary Payments	2,994	-	(170)		2,824
Boaz Life	3,631	1,300	(1,666)		3,265
Chief Exec salary	2,170	13,451	(15,061)		560
Client Support Mgr sal	15,596	59,318	(54,513)		20,401
Client Support Work sal	9,794	30,331	(30,958)		9,167
Client Transport	8,774	1,148	(2,349)	(2,000)	5,573
Nightshelter	1,309	-	(13)		1,296
Finance Mgr salary	816	-	(816)		-
Food	16,078	27,014	(43,092)		-
Fundraiser salary	567	5,222	(5,625)		164
Hosting	123	-	-		123
House running costs	775	61,037	(10,563)		51,249
House major works	-	26,966	(26,966)		-
Internet provision	745	2,500	(4,428)	5,000	3,817
Legal Services Mgr	1,753	-	-		1,753
Office & Administration	22,378	8,389	(29,879)		888
Office / HR Mgr salary	700	-	(700)		-
Refugee Support Worker	17,326	-	(17,326)		-
Supervision	2,579	3,092	(4,075)	(500)	1,096
Supported Housing Mgr	3,957	26,413	(28,070)	(500)	1,800
Translation	6,122	3,906	(3,938)	(2,000)	4,090
Volunteer Exps BoazLife	2,513	-	-		2,513
Website	2,405	-	(653)		1,752
	<u>131,855</u>	<u>271,837</u>	<u>(289,081)</u>	<u>-</u>	<u>114,611</u>
Total	<u><u>131,855</u></u>	<u><u>271,837</u></u>	<u><u>(289,081)</u></u>	<u><u>-</u></u>	<u><u>114,611</u></u>

Transfers

Partial balances on several funds underspent at the end of the previous financial year (due to the impact of Covid-19 on activities) were transferred to support internet provision in houses, with the grantor's agreement.

Ongoing projects

Of the closing balances in Restricted funds, £89,085 related to specific projects continuing in 2022/23, including salaries and funding granted which related to running costs over a 12-month period.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

Analysis of movements in restricted funds (continued)

Name of fund	Description, nature and purposes of the fund
Advocacy & Influencing	To defray costs of advocacy activities
Beneficiary Essentials	To defray costs of toiletries and cleaning materials for clients
Beneficiary Payments	To defray specific costs for clients
Boaz Life	To provide classes and activities for clients
Chief Exec salary	For payment of CEO salary and oncosts
Client Support Mgr sal	For payment of client support manager/ caseworker salary and oncosts
Client Support Work sal	For payment of caseworker salary and oncosts
Client Transport	To defray travel costs for clients
Emergency accommodation	For the provision of winter nightshelters or other emergency or temporary accommodation
Finance Mgr salary	For payment of Finance Manager salary and oncosts
Floating Support	For floating support service to support the delivery of the A Bed Every Night programme
Food	For provision of food to clients
Fundraiser salary	For payment of Fundraiser salary and oncosts
Hosting	For payment of salary, oncosts and expenses for hosting
House running costs	To provide and maintain houses
House major works	To contribute to costs of major works on specific properties
Internet provision	For provision of internet access to supported houses
Legal Services Mgr	For payment of Legal Services Manager
Office & Administration	To defray costs attributable to Boaz office and administration
Office / HR Mgr salary	For payment of Office / HR Manager salary and oncosts
Refugee Support Worker	For payment of Refugee Support Worker salary and oncosts
Supervision	To defray costs of supervision and training of case workers
Supported Housing Mgr	For payment of Supported Housing Manager salary and oncosts
Translation	To defray costs of interpreters for clients and translation
Volunteer Exps BoazLife	To defray costs to volunteers of travel to Boaz Life activities
Website	For cost of website development

Notes to the accounts for the year ended 31 March 2023 (continued)

21 Reserves Policy

Trustees recognise their legal duty to manage the resources of The Boaz Trust responsibly. This includes ensuring that the finances are managed in an effective and timely way, in line with the objects and purpose of the organisation. The Trustees desire to spend income received promptly, but also recognise the prudence in maintaining an agreed amount of funds in order to ensure the organisation can continue to operate and maintain ongoing financial commitments despite, for example, expected or unexpected fluctuations in income over the course of a year.

The Reserves Policy demonstrates that The Boaz Trust is intentional about how funds are managed, and it specifically sets out why any unspent funds are being held. The Reserves Policy shows how the organisation is taking into account risk and building resilience to ensure that the work is sustainable and can continue, for example if there was a downturn in income (e.g. due to an expected grant not being secured), an unanticipated rise in costs (due to the wider economic situation or a major increase in demand for services), or any other significant and unforeseen events which might impact the work of the organisation.

The Boaz Trust receives income from a range of sources, including grant income, financial donations (from individuals and organisations) and rental income from housing for people with refugee status.

Those unrestricted funds that are freely available to spend on the Boaz Trust's charitable purposes are known as General Reserves. General Reserves include 3 funds: Risk Contingency Fund (which is designated), Budget Deficit Fund (which is designated) and the General Fund (which is not designated).

General reserves do not include the following:

- restricted funds (e.g. a grant that can only be used for a specific programme of activities)
- fixed assets (e.g. buildings or land)
- other designated funds which have been ring-fenced by the organisation for a specific purpose (e.g. funds which Trustees deliberately set aside in order to invest in a new IT system).

The General Reserves Target is the sum total of two elements*:

- Risk contingency**. It is not possible to plan for every eventuality therefore Trustees take into account the likelihood of different outcomes and levels of risk and their possible financial impact. Setting aside reserves for all risks would be excessive, so this element of the target will be based on the most costly calculable risk which would arise should the organisation have to cease operating (includes costs relating to: staffing / redundancy; support related costs reducing over the period of closure; the return of houses to their owners; withdrawing from contractual obligations).
- Deficit Budget**. Where Trustees have intentionally and responsibly agreed a deficit budget, for example due to uncertainty over new grant income, this element is initially set at 100% of the deficit. If a deficit budget is also projected for the following year, 50% of this amount will also be included. If deficit budgets are not agreed or forecast, this element will be zero.

*Note: If the sum of the two elements is less than 3 months of running costs (based on the expenditure budget for the year), the General Reserves Target will be set as 3 months of running costs.

For the year 2023-24, the General Reserves Target is calculated as **£267,000**. This is just under **4 months of running costs**.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

The level of Reserves will be monitored through monthly / quarterly financial reporting mechanisms. The current level of Reserves will be compared with the target level and, where there is a difference information will be given in terms of what actions are being taken to bring the Reserves into line with the target.

22 General Reserves and Designated funds as at 31 March 2023

Name of unrestricted fund	Description and purpose	Amount	Timing of expenditure
General Reserve - Fund 1: Risk Contingency Fund (designated)	To provide a contingency for risk. Compounding all risks would be excessive, so the designation will be based on the most costly calculable risk which is closure.	111,000	Reviewed at half year end and at year end
General reserve - Fund 2: Budget Deficit Fund (designated)	Where a responsibly agreed deficit budget has been set for the year, the reserve is initially set to cover 100% of the deficit. A further 50% of the deficit is provided, when prudent, if for the following year a deficit is forecast.	156,000	Reviewed quarterly and reduced based on forecasts to year end and for next year (if appropriate)
General Reserve target		267,000	
General Reserve - Fund 3: General fund (non-designated)	Any amount in the <i>General Fund</i> represents reserves which are over (under) target.	77,680	Representing marginally more than one month's expenditure (£70,000)
General Reserve Total		344,680	
Accommodation Capacity Fund (designated)	Funds arising from a donation given with the desire to increase our housing capacity and designated by trustees for this purpose as no specific use has yet been identified.	50,000	In the year 2024-25
Recovery & Development Fund (designated)	Funds earmarked by trustees for strategic initiatives, including a review of the organisational structure and any amendments to long-term service provision. A strategic review will be concluded in 2023/24.	41,668	By 31st March 2024
IT Development Fund (designated)	Funds earmarked by trustees for costs relating to investment in IT equipment.	5,625	By 31st March 2024
Mora Fund (designated)	The property at 11 Mora Street was gifted to the trust in January 2019. The value of the property is set aside to enable the continued use of the property.	67,600	Excluded from reserve policy as only realisable by disposing of tangible fixed asset

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

23 Analysis of movement in unrestricted funds

	Balance at 1 April £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
Unrestricted funds:					
General fund (non designated)	237,978	433,955	(448,253)	(146,000)	77,680
Designated funds:					
General Reserve - Fund 1: Risk Contingency Fund	64,000	-	-	47,000	111,000
General reserve - Fund 2: Budget Deficit Fund	57,000	-	-	99,000	156,000
Accommodation Capacity Reserve	50,000	-	-	-	50,000
Recovery and Development Reserve	47,641	-	(5,973)	-	41,668
IT Development Fund	5,625	-	-	-	5,625
Mora Fund	68,200	-	(600)	-	67,600
	<u>530,444</u>	<u>433,955</u>	<u>(454,826)</u>	<u>-</u>	<u>509,573</u>

Comparative figures for the period ended 31 March 2022

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 1 April 2022 £
Unrestricted funds:					
General fund	262,833	392,953	(395,808)	(22,000)	237,978
Designated funds:					
General Reserve	99,000	-	-	22,000	121,000
Accommodation Capacity Reserve	-	50,000	-	-	50,000
Recovery and Development Reserve	50,000	-	(2,359)	-	47,641
IT Development Fund	8,037	-	(2,412)	-	5,625
Mora Fund	68,800	-	(600)	-	68,200
	<u>488,670</u>	<u>442,953</u>	<u>(401,179)</u>	<u>-</u>	<u>530,444</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

24 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	67,600	-	67,600
Other net current assets/(liabilities)	77,680	364,293	49,683	491,656
Total	77,680	431,893	49,683	559,256

Comparative figures for the period ended 31 March 2022

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	68,200	-	68,200
Other net current assets/(liabilities)	237,978	224,266	114,611	576,855
Total	237,978	292,466	114,611	645,055

25 Financial instruments

The charity has no financial instruments

26 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2023 £	2022 £	2023 £	2022 £
Less than one year	-	-	202	806
One to five years	-	-	-	202
	-	-	202	1,008

27 Contingent assets

None

28 Contingent liability

None

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

29 Post balance sheet events

We continue to monitor closely the impact of Covid-19 on our clients, our activities and our supporters. So far, income has remained robust; although the surge of grants and donations we saw at the start of the pandemic has slowed, our supporter base has remained faithful and generous.

Trustees continue to review our financial situation frequently, carrying out sensitivity analysis and scenario planning as appropriate, and review both short-term and long-term expenditure plans as necessary.

30 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the year	(85,799)	24,530
Adjustments for:		
Depreciation charge	600	600
Dividends, interest and rents from investments	(4,419)	(848)
Decrease/(increase) in debtors	50,714	(29,419)
Increase/(decrease) in creditors	(7,759)	6,035
Net cash provided by/(used in) operating activities	(46,663)	898

Declaration

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the charity's trustees

Rev Canon Dr Phil Rawlings, Chair of Trustees

Date

The Boaz Trust
Kath Locke Centre
123 Moss Lane East
Manchester
M15 5DD
Tel. 0161 202 1056
Email. info@boaztrust.org.uk

Registered Charity in England and Wales no. 1110344

Follow us on twitter **@boaztrust** or **facebook.com/theboaztrust**

Give to support our work at www.boaztrust.org.uk

THE BOAZ TRUST

England & Wales - Charity number 1110344

Accounts



The Boaz Trust

*a Manchester based charity providing shared accommodation and tailored support
for people who have become homeless after claiming asylum.*

Trustees' Annual Report and Financial Statements for the year ending 31 March 2022

Charity Registration Number (England and Wales) 1110344

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Reference and Administrative details

The Boaz Trust is a registered charity in England and Wales no. 1110344.

Office details: The Boaz Trust

The Kath Locke Centre, 123 Moss Lane East, Manchester M15 5DD

Tel. 0161 202 1056

Email. info@boaztrust.org.uk

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Mike Arundale	–	<i>Strategy and Finance sub groups</i>
Chenai Mudzamiri	–	<i>Client support sub group</i>
Martin Palmer	–	<i>Finance Lead Trustee, Housing and Finance sub groups</i>
Roger Phillips	–	<i>Housing Lead Trustee, housing sub group</i>
Phil Rawlings	–	<i>Chair, Strategy and Finance sub groups</i>
Suzannah Sammons	–	<i>Safeguarding Lead Trustee and Client support sub group</i>
David Smith	–	<i>Networking Lead Trustee and Founder</i>
David Tomlinson	–	<i>Staffing Lead Trustee and Finance sub group</i>

Chief Executive

Ros Holland

Independent Examiners

Catherine Hall FCCA DChA

Slade & Cooper Limited

Beehive Mill

Jersey Street

Ancoats

Manchester M4 6JG

Bankers

The Co-operative Bank

PO Box 250

Delf House

Skelmersdale

Lancashire WN8 6WT

Charities Aid Foundation Bank

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4TA

Property owned by the Boaz Trust

A property which is owned by the charity (having been gifted to the organisation previously) is now registered with The Official Custodian For Charities (since September 2020).

Report of the Trustees for the year ending 31 March 2022

The Trustees of the Boaz Trust are pleased to present their annual report and the financial statements for the year ending 31 March 2022.

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS102.

Letter of introduction from the Chair of Trustees and Chief Executive

Dear Friends,

It has been another challenging year for us at Boaz. Amidst the backdrop of the Nationality and Borders Bill and an ever hardening set of asylum policies, the devastating war in Ukraine and the continuing fallout from the Covid pandemic, we have been working hard to provide accommodation and support to some of society's most neglected members.

During the last twelve months, as the UK began taking its first tentative steps towards living with Covid, we were once again able to support our clients to move their asylum cases - and their lives - forward. For the first time since the pandemic began, clients submitting fresh asylum applications have been able to move into Government-provided accommodation and we have been able to welcome new clients into our properties. Through our partners we have been able to provide access to legal support, as well as therapeutic and practical services. And for clients who have already been granted refugee status, there has, for some at least, been a return to normal in-person work and study.

The pandemic brought our night shelter to a close, but it also led to us reimagining what a different form of support for people not currently accommodated with us could be. This has led to new partnerships and has meant that we can offer help to more individuals than we could currently hope to house.

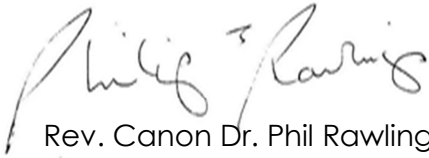
We have been able to develop our partnerships in other areas, too. This year we have welcomed an art therapy student practitioner to our team to provide our clients with therapeutic support in the form of art. We know how hard it is for our clients to access any form of therapeutic service and so we are really pleased by the partnership we have created.

We have further expanded our advocacy work during the last twelve months in light of the Nationality and Borders Bill, which was legislated in April this year, and in view of other hardline policies and practices that the Government is attempting to use against people seeking sanctuary, such as the practice of sending to Rwanda people whose claims are deemed 'inadmissible', owing to their arrival in the UK via the Channel crossing.

It has been a year of change as we have said goodbye to several longstanding members of the team and welcomed three new team members to the organisation and we are grateful to each of our staff members and thankful for their contribution over many years.

As our work grows and develops, we are ever mindful of our mission to end destitution. We exist in a challenging context both nationally and internationally and, as ever, the world remains an uncertain place with an uncertain future, but we continue to be encouraged and renewed in our efforts.

With thanks to you all for standing with us,

A handwritten signature in dark ink, appearing to read 'Phil Rawlings', written in a cursive style.

Rev. Canon Dr. Phil Rawlings
Chair of Trustees

A handwritten signature in dark ink, appearing to read 'Ros Holland', written in a cursive style.

Ros Holland
Chief Executive

Charity objects, purpose, vision, mission and values

Our Objects

The objects of the Boaz Trust as set out in its governing document were updated in August 2020 by agreement with the Charity Commission.

- To relieve financial hardship amongst those seeking asylum, those granted asylum and other vulnerable migrants who are destitute and living temporarily or permanently in Greater Manchester and the surrounding area. This will be done particularly but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.
- Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and other vulnerable migrants who are destitute, in such ways as the Trustees shall determine.

Our Purpose

To end destitution amongst people seeking asylum and refugees

Our Vision

Life in all its fullness for people seeking sanctuary in the UK

Our Mission

- **Ending destitution** amongst people seeking sanctuary
- **Empowering people** seeking sanctuary to lead fulfilling lives
- **Equipping churches** to serve people seeking sanctuary in their communities and congregations

Our Organisational Values

These 6 values inform how we work as an organisation:

- **Christ-centred** (rooted in the teachings of Jesus Christ, we seek to serve those who society sees as the least, the last and the lost)
- **Committed to excellence** (we strive for professional excellence with integrity in all our working practices)
- **Empowering others** (we want to see the people we work with, including clients, volunteers, staff and supporters, equipped and released to discover meaning and purpose in their lives.)
- **Restless for justice** (we shine a light on injustice, especially where people seeking sanctuary are treated unfairly and we will fight to see change happen)
- **Servant-hearted** (we adopt an attitude of service within the organisation and beyond, putting the needs of others before our own)
- **Generous** (we extend a welcome to all we meet, sharing hospitality, kindness and love, and treating everyone with dignity, regardless of their background).

Summary of our main activities

The Boaz Trust provides accommodation and support for people who have been through the asylum process and then become homeless here in Greater Manchester, after a decision (positive or negative) on their asylum claim. We offer somewhere safe to stay, basic living essentials, practical and emotional support, access to legal advice and representation, and wellbeing activities.

During 2021-22 we supported 120 individuals who had become homeless after claiming asylum in the UK. We provided safe and stable accommodation for 103 people through our shared houses. Through floating support, a further 17 people were provided with specialist 1:1 support while staying in alternative temporary or emergency accommodation through onsite visits at the place where they were staying, or at one of our new drop in sessions.

Alongside our accommodation, our Client Support Team continued to provide tailored support for each client, which this year was delivered through a blend of remote and in-person support. We supported people so that they were able to meet their basic needs and we offered a range of opportunities for individuals and groups to engage in different activities to support their physical and mental wellbeing.

To enable us to be more effective, during the course of 2021-22 we undertook a strategic restructure, which included the creation of two new roles (Head of Ops and PA / Admin) and the development of a new Leadership Team.

This year we continued to speak up with and for people who are seeking sanctuary, and advocate for their rights. During 2021-22, this was more important than ever as, with many other individuals and organisations, we spoke out against the Nationality and Borders Bill. We also took opportunities to reconnect with supporting churches and other organisations and we spoke at a range of online and in-person events not only to raise awareness about our work but also to encourage people to stand with us in calling and working for justice, and to see an end to destitution among people seeking sanctuary.

Statement on public benefit

Each year the Trustees of the Boaz Trust review our objectives and activities to ensure they continue to reflect our charitable aims. In carrying out this review of our work, Trustees have referred to the Charity Commission's general guidance on public benefit.

This report meets the guidance on public benefit by setting out our charity objects and purpose, providing a summary review of the activities we have carried out for the public benefit, and then describing in more detail the strategies adopted and activities undertaken during the 2021-22 financial year. This report also describes the successes and outcomes of our key activities, and considers how future activities will continue to contribute towards our aims and objectives.

The Trustees consider that the work of Boaz has a wider public benefit beyond our immediate client group or beneficiaries. By accommodating and supporting people who have become homeless through the asylum process, our work benefited those individuals in both the short and long term, and reduced strain on community organisations and health, housing, and social services. In terms of the public health benefit of our work in the midst of the Covid pandemic, like last year, we ensured that our clients had access to face masks, lateral flow tests and hygiene supplies, as well as accurate and up to date information as the rules and guidelines continuously changed. This year we worked particularly hard to support clients to access accurate, accessible, and translated information regarding the Covid vaccines, with staff offering to accompany anxious clients to their vaccine appointments.

The Boaz Trust remains the largest non-profit provider of accommodation and support for people who have become homeless after receiving a positive or negative decision on their asylum claim here in North West England.

The wider context during 2021-2022

Covid-19

We had hoped that by the early stages of 2021-22, the restrictions put in place to manage the Covid pandemic would have been lifted and we would be returning to some sense of pre-Covid normality. However, this wasn't to be the case. April 2021 saw the re-opening of non-essential retail and hospitality, but through the spring of 2021 we continued to have restrictions kept in place such as the Rule of 6, traffic lights for international travel, restrictions on numbers at outdoor events, and more. As vaccines were rolled out, there was a 4-week delay to the releasing of further restrictions (July 2021). During December 2021, we saw more restrictions come into play (Plan B) as the number of people affected by the Omicron variant continued to rise. All these changes impacted our work: many clients (as well as volunteers and staff) were anxious about the virus, the vaccine, or both. Plans for meetings and events had to change at the last minute as people involved tested positive, and we were constantly reviewing our plans in terms of face-to-face meetings and events, and the return to our office base.

Conflict

In the last twelve months we have witnessed ongoing conflict and suffering in countries around the world, including Syria, Yemen, Ethiopia, Afghanistan and Ukraine. At the same time, we are seeing rising levels of global hunger, extreme poverty, climate breakdown, displacement and human trafficking.

People on the move

According to the United Nations High Commission for Refugees (UNHCR¹), as of November 2021 there were 84 million forcibly displaced people around the world. 26.6 million people were refugees and 4.4 million people had claimed asylum but not yet been granted refugee status. A remaining 48 million people were displaced within their home countries.

According to the UK Government's official statistics², during 2021-22 there were 55,146 asylum applications made in the UK, which is a significant increase of 56% compared with March 2020 (essentially pre-pandemic), and represents the highest number of applications since 2003. During the same 12-month period, 75% of initial decisions resulted in a positive decision (including grants of refugee status and other forms of protection). Of those that were initially refused, 49% were overturned on appeal. These figures highlight once again that the asylum system is flawed and that poor decision-making continues at huge financial, emotional and physical cost.

During 2021-22, despite the Government's rhetoric that official resettlement schemes are the way forward, just 1,615 people were resettled through existing programmes.

¹ <https://www.unhcr.org/refugee-statistics/>

² <https://www.gov.uk/government/statistics/immigration-statistics-year-ending-march-2022>

In August 2021, a commitment was made to resettle 20,000 people from Afghanistan. However, even as we write this report, several thousand Afghan refugees remain stuck in hotels here in the UK, with insecure immigration status and lack of access to work, education and the safe and stable lives they deserve. It is sobering to note that as we write this report in June 2022, the UK government is intent on sending refugees from various countries, including Afghanistan, to Rwanda, rather than allowing them to seek sanctuary here in the UK.

Against this backdrop, the Boaz Trust has continued to provide accommodation and support for people who have become destitute here, while also working more widely to try to bring an end to destitution among people seeking sanctuary in our communities.

Anti-racism

During 2021-22, as an organisation we continued on our journey to grow in our understanding and practice around anti-racism. We identified areas of work where action was needed across the whole organisation. Trustees undertook a skills and diversity audit which resulted in a recruitment process for new trustees, to ensure that we better represent the lived experiences of the people we are working with.

At a staff level, we reviewed our own recruitment processes, and made improvements to processes and practices; including how and where we advertise our roles. We also developed staff feedback opportunities (e.g. through Pulse surveys and exit interviews) to allow and encourage feedback on matters relating to diversity and inclusion. In addition, some of our staff have taken part in anti-racism and diversity training and we are grateful to funders and supporting organisations who have enabled us to prioritise this.

We recognise that we still have work to do and this work continues to be a priority for us, especially as we grow and develop as an organisation and we welcome new people to both the staff team and our Board of Trustees.

Achievements and Performance

The aim of this section is to demonstrate what the Boaz Trust has achieved and the outcomes of its work during the 2021-22 financial year. We report on our activities under each of our objectives, demonstrating the benefits the charity has brought to people who have become homeless through the asylum process, including those who have had their applications refused and those who have been granted refugee status. The process of this review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

In total, during the 2021-22 financial year we supported 120 people from 27 different countries.³ We provided 27,079 nights' accommodation for 103 people who had become homeless through the asylum process. In addition, we provided specialist floating support for 17 people staying in emergency accommodation.

As things began to open up through 2021-22, we hoped that we would be able to offer accommodation and support to even more people. However throughout the year we faced a number of challenges in supporting people to move on, for example due to significant delays in accessing Home Office accommodation once eligible (Section 4 accommodation for those who have made further submissions). In addition, several of our clients with refugee status experienced challenges not only in finding alternative accommodation to move on to, in an increasingly challenging housing market, but also in terms of paying their monthly rent as we faced the end of the Universal Credit uplift and rising prices, especially in the last part of the year.

Once again, the framework of our **five strategic objectives** has proven to be vital in helping us maintain our focus. These are:

1. To provide a local compassionate infrastructure supporting people seeking sanctuary who become destitute;
2. To deliver a sustainable refugee support programme, delivered by a Supported Housing Manager and Client Support Team, enabling refugees to achieve economic wellbeing, safe, healthy and fulfilling lives while providing regular income (through rent) to Boaz;
3. To support people seeking sanctuary so that they might be empowered and released to contribute to their communities and wider society;
4. To enthuse and equip churches (and others) locally and nationally to serve people seeking sanctuary;
5. To work towards a more just asylum system where no one is left destitute.

The following section describes our achievements and performance linked to these five strategic objectives.

³ Afghanistan, Angola, Burundi, Belarus, Chad, Democratic Republic of Congo, Eritrea, Ethiopia, Gambia, Guinea, India, Iran, Iraq, Libya, Malawi, Morocco, Namibia, Pakistan, Palestine, Rwanda, Somalia, South Africa, Sri Lanka, Sudan, Trinidad, Yemen, and Zimbabwe

Client story:

Setareh* moved into Boaz during the autumn of the 2020 Coronavirus pandemic and lockdown, having been granted Refugee status six months earlier. Setareh had been given notice to leave her Home Office accommodation when she was referred to us by a partner organisation, and was anxious about finding somewhere new to live in the 28 day notice period. We had a room available, which we showed to Setareh and explained about the Boaz Trust: our model of housing, holistic support, breakdown of rent etc. Setareh was keen to move in, and did so the next day.

On moving into our accommodation, Setareh was suffering from depression and some anxiety. One of the first things she wanted was, therefore, to get a GP and pharmacy in place, so that she could access her medication. With the help of her support worker, Setareh found a local GP and registered as a patient.

Once Setareh's immediate accommodation and health needs had been met, Setareh met again with her support worker and an interpreter to set her own goals and priorities for the coming months. Coming from a professional, executive background in her home country, Setareh was keen to engage in education (specifically English, with entry into higher education or training being the ultimate goal). Being a real self-starter, Setareh enrolled on an online ESOL programme and made excellent progress. We were able to support this by providing her with a laptop and the in-house internet access so that she could access the courses.

Knowing Setareh's aspirations, her support worker told her about a relevant partner organisation and made a referral to them. She was accepted by this organisation, who have a project designed to support clients with a professional background wishing to re-engage in their field of work or similar. After some months working with the programme, Setareh sat a higher level English test, and did brilliantly; securing a high enough result to access university should she decide to apply. Setareh has continued to seek advice from Boaz and other support organisations and advisors and is currently pursuing higher level apprenticeships.

Setareh has used the stability of her accommodation and holistic support offered by Boaz to help make the choices which best suit her – ranging from immediate and longer term goals, to physical, mental and emotional well-being. Setareh shared that having the stability of a home, along with the assistance of a named support worker, made all the difference: giving her the room to breathe, think more clearly and have a secure base from which she could pursue establishing her life in the UK.

**name has been changed to protect the client's identity*

Strategic objective 1:

To provide a local compassionate infrastructure supporting people seeking sanctuary who become destitute

'Last year everything was tough, I was homeless, I was attacked... Now I have a second life and good things happened. I got support from so many good people- I'm so thankful. And now Boaz Trust... a house, money, food. They check up on me to see I'm ok. You helped with GP and any problem. I am so thankful.'

Asher, a Boaz client during 2021-22

A core focus of our work is providing safe and stable accommodation for people who have become homeless after their asylum claim has been refused. Following a refusal, people usually lose their entitlement to asylum support after 21 days and are left with no recourse to public funds. They are not allowed to work or claim benefits and are frequently left destitute. Many of the people we work with are terrified of returning to their home country, for fear of what they might face there. Many want to re-engage with the asylum process to help them resolve their status.

During 2021-22 **we provided safe and stable accommodation for 53 people** whose asylum applications had been refused (32 men, and 21 women).

The Boaz model supports people to access alternative accommodation once they're eligible (usually Section 4, after making further submissions to the Home Office). This means we are able to accommodate new people, who are not eligible for any other accommodation. However, during the Covid pandemic (mostly 2020-21) we paused this part of the process due to the conditions reported about Home Office accommodation (the standards of housing, and inappropriate accommodation including army barracks and hotels), as well as health concerns for people moving into new accommodation with large numbers of people at the height of the pandemic (pre-vaccines). We ensured people knew they were eligible for this accommodation, and a very small number of people chose to access this while most stayed in Boaz houses.

During this year, we renewed our focus on the move on part of our support work process and saw lots of people apply for Home Office accommodation as they were eligible, after making further submissions to the Home Office last year. Unfortunately, due to delays with this accommodation being granted, we did not see as much movement in our houses as we'd anticipated. We have seen **12 people move on**, however, and we are still waiting for some people to access this accommodation.

During 2020-21, the Home Office agreed that people would not be evicted from their asylum accommodation due to the ongoing Covid-19 pandemic. Those not already in asylum support could access it, when they previously had been unable

to, due to the exceptional circumstances of the pandemic. Because of this, we saw a reduction in referrals as people could stay in this alternative accommodation. We were anticipating a sudden increase in referrals once Covid-related restrictions eased and eligibility for this accommodation ended; however, although referrals have increased, we have not seen the large increase in referrals that we were fearing.

During 2021-22, we received **68 new referrals** for people who were homeless in the asylum process, mostly after their asylum claim had been refused. We assess all new referrals and follow up any queries with referring agencies. As new referrals come in, our waiting lists continue to grow.

- **Year-round hosting**

We did not arrange any hosting placements during 2021-22, but we were in contact with our former hosts at various points during the year.

We explored working in partnership with another organisation to relaunch hosting however due to the impact of the public responses to the Afghan and Ukrainian crises, this was put on hold.

We will continue to review hosting next year, and use volunteers for emergency placements when needed and when we know it will be short term, for example when we know we have a room becoming available in a house.

- **Shared Houses**

During this year we **managed and supported a total of 22 shared houses** (although by the end of the year this was down to 20 due to giving one back to the owner, and one being sold by the owner). Eleven of the properties were for people who had been made destitute following the refusal of their asylum claims (reduced to ten at the end of the year) and eleven were for people who had a positive decision on their applications and been granted refugee status (also reduced to ten at the end of the year). The majority of our houses continue to be leased at low cost or free of charge from individual supporters. Four of our properties are leased from Green Pastures, a Christian social enterprise working to end homelessness, and two are leased from Arawak Walton, a local housing association.

Two of the properties are specifically for people with refugee status who have been reunited with family members through the Family Reunion scheme.

Unfortunately, we were not able to accommodate as many new people as we hoped to during the last few months of the year as rooms being vacated had to be allocated to clients who were living in the property that was returned to the owner. It is good we have been able to continue to accommodate those women, but unfortunate that we have lost three bed spaces.

Holistic Support

We continued to provide our clients with a comprehensive package of tailored, holistic support, despite continuing to work remotely or partially in the office for most of the year. There were lots of changes to how support work was done during the previous year of the pandemic, and as we began to meet more in person we also kept some of these new ways of working. Support workers have kept their own work phones, meaning they have more frequent communication with clients directly. This has also allowed for the use of messaging apps to send photos and voice notes, for people who may struggle with written communication in English.

We have continued to offer clients a choice of where they would like to meet their support worker with many choosing to continue meeting in their house, as they did during the pandemic, rather than going to the Boaz office or another meeting place.

Wellbeing is an important part of the support offered to people within Boaz accommodation. While it wasn't possible to re-launch a formal Boaz Life programme of wellbeing activities this year due to the continuing changing Covid restrictions and staff capacity, we have been able to offer some group activities for people, including: wellbeing walks, theatre trips and gardening at Boaz houses. We have also continued to provide internet in all Boaz accommodation, which is invaluable for people's wellbeing, allowing them contact with friends and family as well as being able to work with solicitors on their asylum claims, and to access learning and voluntary opportunities.

For asylum seeking clients, we have continued to use prepayment cards, instead of cash, for a food allowance each week as well as for bus fares and money needed for other reasons. This continues to receive positive feedback from people, especially as places continue to prefer card payments (shops, transport etc.). People also prefer having the top up done remotely, rather than coming to the office to collect money each week. We have continued to provide an additional payment once a month, instead of the office-based "Free Shop" food distribution we offered previously. This has also received positive feedback, with people having increased choice and preferring to buy food and other products themselves.

Continuing floating support

With the forced closure of the night shelter last year, we had some additional staff capacity to work with people not (or not yet) living in Boaz accommodation, for the first time in many years, and we developed a new model of 'floating support'. We have continued this model throughout this year and have worked with people with NRPF from non-EU countries (mostly who have been through the asylum process, but not always). These tend to be people who are already accommodated through other emergency and temporary accommodation including A Bed Every Night (ABEN- temporary accommodation provided across Greater Manchester) and also our local council-provided cold weather provision. It is good news that people with no recourse to public funds have been able to access temporary or emergency

accommodation, often for the first time; however there is a need for specialist support alongside this to ensure people are supported well, and have access to specialist legal advice and other relevant services, as well as accessing any other assistance or accommodation they are eligible for.

We offered floating support to **17 people** through this model this year. The primary focus of this work was around people's legal situation in the UK, and their current insecure immigration status, as well as supporting people to access healthcare and medication. After an initial assessment, ongoing support work included completing Subject Access Requests for people to access their file from the Home Office (as people had lost paperwork due to moving around), referring people to a local solicitor (through the Greater Manchester immigration Aid Unit, GMIAU) and supporting people with the outcome of those meetings. At the initial assessment, it sometimes became apparent that people were already eligible for alternative accommodation (asylum support), and so we were able to assist them to access that accommodation.

Three people moved into longer term Boaz accommodation, after working with us through floating support. These move ins have been positive as a relationship with Boaz, and a Boaz support worker, had already been formed and initial support work had started prior to them moving in to the accommodation.

Towards the end of this year we started running a **monthly drop in** at both the Booth Centre and the Mustard Tree as a way to reach other people who are destitute and not in any form of stable accommodation. These drop ins are for people already attending those organisations who are in need of our specialist support, but not yet on the Boaz waiting list. We are also aiming to meet with people on the Boaz waiting list to see what support can be offered while they are waiting for a space in Boaz accommodation (for example assisting with gathering their legal paperwork for a solicitor to review, for example).

Strategic objective 2:

To deliver a sustainable refugee support programme, enabling refugees to achieve economic wellbeing, safe, healthy and fulfilling lives while providing regular income (through rent) to Boaz

We have continued to provide housing and support for people who have been granted refugee status during 2021-22. This year we have provided accommodation for **50 people with refugee status** through our shared houses (29 men, and 21 women). This is an increase on last year, and is a positive outcome given a complete change in staffing of the refugee support work team: both previous refugee support workers moved on in the last year to continue their studies, meaning we had two new support workers following two rounds of recruitment. This increase in people accommodated is also positive given that one of the move on flats was sold so our total number of bed spaces decreased at the end of the year (a replacement flat for the one being sold was secured and brought in use several months before the other flat was sold).

18 people with refugee status were supported to move on from Boaz, to: their own tenancies with housing associations, other temporary accommodation (either a hostel, or emergency temporary accommodation through the council), or to stay with friends and family either locally or after relocating.

Unfortunately this year, we have had some unusually complex situations meaning that we have had several voids for longer than we would usually, and this has led to a reduction in rental income.

As Covid restrictions eased, we saw people looking to review education and employment opportunities. Continued internet provision in the houses helped with this (as well as continuing to help contribute to clients' wellbeing by being able to communicate with friends and family, and to use the internet for entertainment purposes). During 2021-22, **19 people started, or continued, paid employment, and 17 people were accessing college, higher education, training or ESOL provision.** 2 people volunteered, and we would like to explore other volunteering options available for people, however we recognise that people tend to prioritise education or employment as a support goal.

Strategic objective 3:

To support people seeking sanctuary so that they might be empowered and released to contribute to their communities and wider society

I have gone from zero to hero in confidence! I absolutely am confident and this is because of you, you have helped me to find the way forward – to other organisations, the job centre and help with Universal Credit support.

Malachi, an asylum seeking Boaz client who was granted leave to remain while still in Boaz accommodation.

At Boaz, we meet people at what is often a point of crisis, and one of our immediate aims is to seek to reduce the impacts of destitution. Once people have been able to settle into their Boaz accommodation, we work with them to ensure that they are able to meet their basic needs, including food and toiletries, access to medical and legal support and so on. From that point, we provide a programme of holistic opportunities to benefit physical and mental wellbeing.

The impact of Covid-19, and especially the specific local restrictions in Greater Manchester meant that our Boaz Life programme of face to face wellbeing activities was put on pause for the majority of last year and this continued into the early part of 2021-22 as well. Unfortunately we weren't able to re-launch a full programme of wellbeing activities but we plan to review Boaz Life at the start of 2022-23. Despite the challenges, over the last year we have managed to run the following activities:

- Gardening at houses
- Group picnic in the park
- Theatre: All the Beds I've Slept in
- National Lottery - Night of Musicals show
- Women's wellbeing walks
- Trip to MOSI
- 1:1 walks with client and support worker – these were particularly important during 2020-21 with the restrictions in place, however some people have chosen to continue them even though restrictions eased

Art Therapy

In January, we welcomed our first ever Art Therapy student to the team and they will be on placement with Boaz for a day a week for up to 10 months. This is a great opportunity for Boaz, but also for the student who has not had a placement in a small charity or organisation before. In the last quarter of 2021-22, they started weekly therapy sessions with 3 individuals living in Boaz accommodation, as well as completing introductory sessions for the staff team and running an example session for the support team. We are so excited to be able to offer this opportunity for our

clients, many of whom may not have been able to access this - or any other - form of appropriate therapy.

Some people prefer not to look at the past and just use the creativity... it's like an explosion of creativity and it really energises them and you can see that it's a powerful thing for them to do. They actually say 'I'm here to forget about my problems. I want to do art, to not think about that'. On the other hand there are some people who use art as a way to tell their story, a difficult story that they may not have told many people, if any, and they actually use art to depict their story and to tell somebody, the therapist, to witness their story, so that's very powerful.

Taken from an interview with our art therapy student. You can hear more in a recorded interview here: <https://www.boaztrust.org.uk/articles/art-therapy-at-the-boaz-trust>

Free Shop

The Free Shop has been a core monthly activity in Boaz's work for years, providing asylum seeking clients living in Boaz accommodation with food and toiletries. It was mostly run by volunteers, and provided a valued opportunity for people living in Boaz's accommodation to socialise.

Free Shop did not run in its 'normal', original format this year. Instead, we continued to give an additional £10 once a month to people living in Boaz accommodation (approximately the value of items received at the Free Shop). We continued to make use of a generous donation from Unicorn Grocery, which meant that we were able to do several 'shops' and take plenty of fresh items to houses. We also received generous food donations at Harvest, and other times across the year, and these were also distributed by our support workers.

Following consultation with clients, we have taken the decision not to re-start Free Shop in its previous format, after an enforced pause of more than two years due to the pandemic. Feedback from clients receiving £10 on their pre-payment card has consistently been that this new system is preferable, rather than attending Free Shop, for several reasons, including:

- Having more choice over what they eat and cook, if they buy the items themselves
- Freedom to choose foods that they need to eat for certain health conditions
- No longer having to travel to the office (often getting 2 buses), and carry all the items home again.

Taking this feedback on board, we are going to continue to provide food support in this way (while our finances allow us to do so). We will still accept donations of food items and distribute them to houses, but we won't be asking for these on a regular basis as we did before the pandemic. Through other Boaz Life activities, we hope that we will still be able to offer the social benefits of Free Shop to people in Boaz

accommodation. We are reviewing our programme of wellbeing activities, which we hope will also mean there are other opportunities for people to volunteer with Boaz going forward.

Digital access

During the early stages of lockdown (2020), we raised funds which enabled us to install internet access in all Boaz houses. As mentioned previously, this was invaluable for people's wellbeing, as well as a useful, practical tool. We continue to ensure that people moving in more recently can access the internet, and we were able to provide items to those without any devices through donations of smartphones, tablets and laptops.

This has continued to be available in all Boaz houses and allows people to connect with family and friends, as well as access wellbeing, entertainment, or educational activities online.

While some meetings and appointments work well online (certain support appointments or legal meetings), we continued to find that most people did not engage with online wellbeing activities. For those who did enjoy them, we have signposted and referred to other organisations running similar activities online.

Legal support and moving on

During 2021-22, we continued to work in partnership with the Greater Manchester Immigration Aid Unit (GMIAU), with a specific solicitor assigned to Boaz cases. Appointments were continued remotely (over video and phone calls) as well as meetings in person. This partnership has been vital to ensure people have access to good quality legal advice, including having previous paperwork reviewed and receiving feedback on new evidence collected, as well as specific advice about how to progress their legal cases. Alongside this partnership, some of our clients have also accessed legal advice from alternative providers, with the majority of further submissions being made by other solicitors this year.

We aim to give anyone not already working with a solicitor the opportunity to have their legal papers reviewed, and their current legal situation and status explained to them (with an interpreter in the appointment if required).

This year:

- **15 people made further submissions**, 5 of which were made in partnership with GMIAU.
- **5 people were granted Leave To Remain**, 2 of these while still in Boaz accommodation (while waiting to move to asylum support)

Other legal support work has included: applying for Home Office Subject Access Requests for people to receive their paperwork, supporting clients to obtain evidence, and liaising between solicitors and clients (and interpreters) when

needed. This year we saw 12 people move into Home Office accommodation after making further submissions which meant we could offer accommodation and support to new clients.

"The solicitor copied me into an email to Mohammed with the letter from the Home Office. I rang him to see how he was doing. He had not fully understood the letter and so I had the lovely job of telling him the good news. He was so happy and told me that he was shaking and couldn't believe it.

He said he was hoping that this would mean that he could be reunited with his wife and daughter whom he has not seen for a number of years. He said that he thanked God for putting him in contact with Boaz and how he has been so grateful for all our support."

*A message to the team from one of our support workers, after Mohammed was granted
refugee status!*

Strategic objective 4:

To enthuse and equip churches and others locally and nationally to serve people seeking sanctuary

During 2021-22, as Covid restrictions eventually began to ease, it took time for organisations (including churches) to make the switch from purely online to hybrid or fully in-person gatherings. This has continued to impact our ability to deliver speaking engagements and take part in other events such as workshops and conferences, until the last third of the financial year.

In total we were able to take part in 12 different events and talks this year, through invitation by a range of local and national organisations, schools and churches. This included talks and presentations at regional conferences, school assemblies and school council meetings, seminars and church services, in different parts of Greater Manchester. We have spoken on a range of topics including hosting, the asylum process, social justice, how churches and other groups can welcome people seeking sanctuary and more.

We have been able to speak to groups on four different occasions about hosting, primarily because of the conflict in Ukraine and the launch of the government's Homes for Ukraine scheme. We have reached out locally to organisations involved in this work to offer our experience and expertise in this area. As well as TV and radio interviews with staff, one of our hosts was involved in a couple of interviews sharing their experiences of hosting with Boaz and encouraging listeners to explore the opportunity to open up their homes to someone seeking sanctuary (wherever they may come from).

We had hoped to develop more opportunities for people to volunteer with Boaz during this year, as this provides an important opportunity for people to serve others as they get to know each other across what may be perceived as barriers of age, culture or language. Again, this was sadly delayed due to Covid during the first half of the year. In November, we were pleased when one of our long standing volunteers and supporters offered to lead a monthly Women's Wellbeing Walk in a local park, which has led to several clients joining in. Boaz volunteers have also been preparing to re-start our regular longer walks, which are usually in the Peak District.

Looking beyond the Boaz community, we have continued to work intentionally and strategically alongside partners through local and national networks including homelessness networks here in Manchester, the Step Change Consortium (Greater Manchester) and NACCOM (the national no accommodation network). These networks have been invaluable this year in what has been an increasingly challenging sector. We have valued being able to share experience and resources, develop materials together, speak out and learn from each other, including with and alongside colleagues who have lived experience of the UK asylum system.

Strategic objective 5:

To work towards a more just asylum system where no one is left destitute

It has been another desperate year with regards to UK asylum policies and practices. To fast forward to the end of the year, despite months of campaigning by charities, community groups and members of the public (including many Boaz supporters) during 2021-22, the Nationality and Borders Bill was passed into law in April 2022. The Bill will have devastating consequences for people who arrive in this country in search of sanctuary, determining cases inadmissible if a person has arrived through an 'irregular means of entry,' such as crossing the Channel.

In practice the Bill means that we could see large numbers of people placed in warehouse-style accommodation, including at the former RAF station at Linton-on-Ouse. We have previously witnessed at Napier Barracks in Kent the devastating toll that being accommodated in such settings can have on a person's physical and mental health.

Furthermore, the announcement by the Government in April this year of plans to send individuals who arrive in the UK, via crossing the Channel, to Rwanda is leading to further suffering, with some of those threatened with deportation having made suicide attempts and having gone on hunger strike. Several Boaz clients have also shared with their Boaz support workers over recent weeks how anxious they are following news of this policy.

What we have witnessed this last year are attempts by the Government to blame people seeking sanctuary for the problems that the country faces. Rather than address what should be of true concern at this moment in time – the cost of living crisis, the threat of climate breakdown, the mental health challenges faced by millions of people – the policy announcements made during the last twelve months have been a blatant attempt to scapegoat some of the least powerful people in our society, shifting responsibility away from elected leaders.

Yet in all of this we have found reasons to hope and this in turn has emboldened us to act. We were asked by supporters why we are speaking out against the Bill and this gave us an opportunity to share with supporters the motivation behind our advocacy work through our website and newsletter in the following way:

"As Christians, and as human beings, we are called to act justly. If we want to see a sustainable end to destitution, and if we really believe that every person is made in the image of God, then we must challenge the systems and structures that keep people destitute and unseen. No amount of charity will end the deliberate forms of destitution that our clients have had to endure. Only political change can achieve that and political change comes from people power. It comes when enough of us put our faith into action and make our voices heard."

Amy Merone, Advocacy and Communications Manager

Over the course of 2021-22, we were able to share updates and briefings as the Bill progressed through parliament. We produced and shared draft letters which our supporters could adapt and send to their MPs and local councillors as appropriate. We publicised and attended rallies where we called for the unjust Nationality and Borders Bill to be scrapped.

We also continued to work in close partnership with other local and national organisations, co-signing letters which were published in the national press, co-producing public statements and sharing resources. We joined the Together With Refugees coalition, which was set up in response to the Nationality and Borders Bill, and which now has some 230 organisations who are a part of it. Together, during the last quarter of 2021-22 we persuaded the Lords to challenge some of the most inhumane aspects of the Bill and while our attempts were ultimately unsuccessful, it showed the strength of resistance towards the legislation. As campaigning groups and as individuals, we will keep up our efforts to ensure that people in need of sanctuary are afforded it.

The generosity of the British public in wanting to open their homes to people in need was demonstrated following the Russian invasion of Ukraine during February 2022. We were especially encouraged that it rightly led to charities and campaigning groups advocating for *all* refugees to be welcomed in our society, irrespective of their nationality or means of arrival in the UK.

During the year we invested in staff training around media and communications. An unexpected impact of the invasion of Ukraine and the response here in the UK was that we were offered several opportunities to speak out publicly. In total we were able to participate in eight media opportunities across local, regional and national radio and television. We hope to be able to do more of this important work in the year ahead, building on and developing new relationships across print and broadcast media, as we seek to raise awareness of issues relating to immigration and the asylum process.

Volunteers

As we have already mentioned above, we have not been able to develop volunteering as we had hoped during 2021-22.

Volunteers have nevertheless helped us out in the following ways:

- Minor but crucial maintenance work in our houses, including regular DIY tasks
- Ops support including research
- Leading Women's Wellbeing Walks
- Planning for other Boaz Life activities
- Leading and supporting our Christmas Cookalong

During 2022-23 as part of our wider strategic development work we intend to review volunteering at Boaz and all the associated policies and processes. We then intend to increase the number of volunteering opportunities available through our work.

Structure, Governance and Risk

The Boaz Trust was formed on 1 June 2004 and registered as a charity on 6 July 2005. The Boaz Trust was established under a model trust deed which established the objects and powers of the charitable trust.

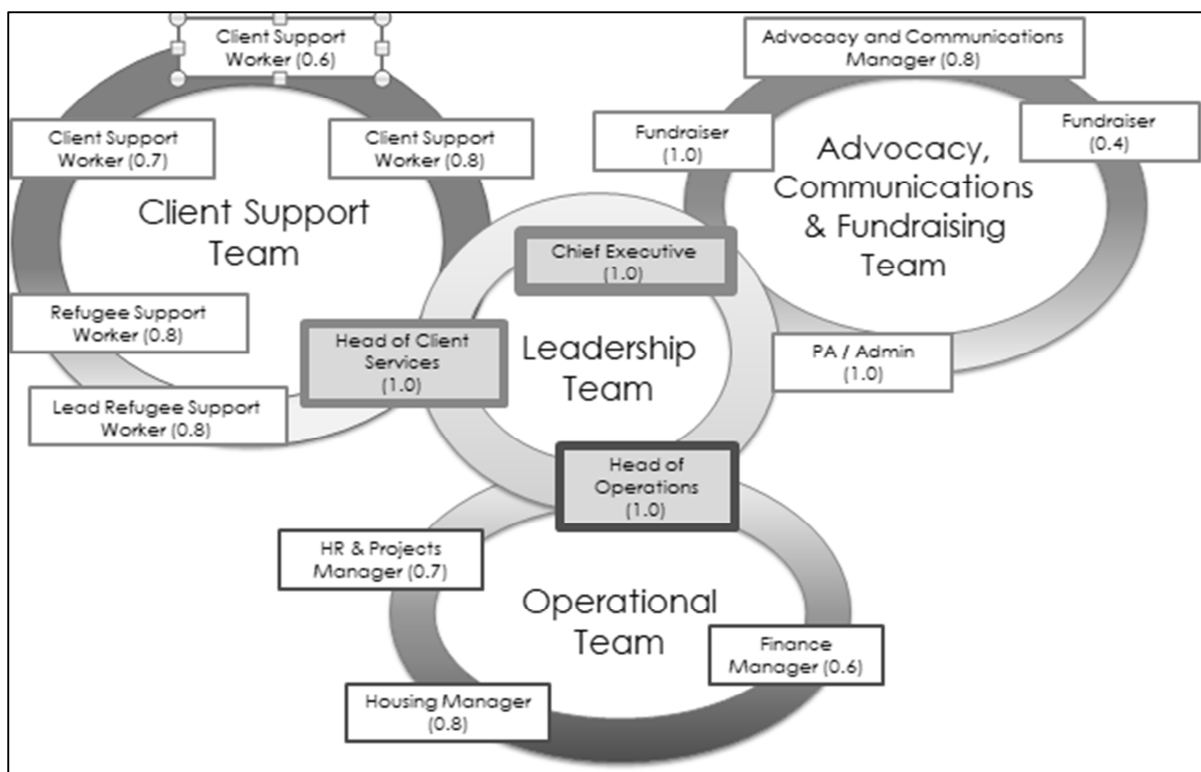
The Trust is governed by a Board of Trustees, elected to serve for a period of two years by resolution of existing Trustees at special meetings held under Clause 15 of the Trust's constitution. The Boaz Trust's Trustees are responsible for the overall management of the charity. Trustees are chosen for their commitment to people seeking sanctuary, their support for the values and ethos of the organisation, and for their specific personal and / or professional experience and expertise.

The role of a Boaz Trustee is set out in our trustee role description which defines the duties and responsibilities of a trustee in the context of our vision, values and work as an organisation. This draws on the Charity Commission's The Essential Trustee document. Throughout the year, information about trustee-related training and development opportunities from a range of networks and sources was shared with and among Trustees.

During 2021-22 the Board of Trustees continued to meet primarily on Zoom, but with occasional in-person meetings. During the year a skills audit was undertaken using a template from Reach Volunteering. Trustees scored especially highly in terms of Governance, HR and Finance. Areas where the Board has the potential to develop include Marketing, Digital and Social Enterprise. A diversity audit was then carried out which confirmed that we have more work to do in terms of representation of people with lived experience of the asylum experience, people under 40 and women. These findings were used as we prepared to recruit for Trustees during spring 2022. At the time of writing, we are seeking two new trustees who will bring lived or professional experience of the UK asylum system, fundraising, marketing and communications, digital work or social enterprise.

The Trustees oversee the Boaz Trust's policies, plans and financial affairs, and supervise the work of the Chief Executive in carrying out this work. During 2021-22 the existing four active trustee-led subgroups were maintained. These covered different areas of our work: finance, housing, strategy and client support, which each include staff and Trustees. The subgroups meet in the weeks before the full board and make reports and recommendations to the full board as appropriate.

The Chief Executive is appointed by the Trustees and is accountable to them for managing the charity as a whole. During 2021-22 a new leadership team was developed, consisting of the CEO, the Head of Client Services and the newly recruited Head of Operations. In terms of staffing across the whole organisation, the average FTE this year was 11.26 and this was our staffing structure as at 31/3/22:



Remuneration Policy for Key Management Personnel

The Board of Trustees and the Chief Executive Officer are responsible for directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustees received remuneration in the year. All posts at the Boaz Trust are paid according to the level of responsibility in their roles. Salaries are benchmarked against charities of a similar size, location and service. All staff are paid above the living wage and the highest salary does not exceed £43,500 FTE per annum.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to the major risks. Risks are considered under the headings suggested by the Charity Commission: Governance; Operational; Financial; External Environment; Compliance and Regulation. The Trustees require the Chief Executive to actively manage these risks throughout the year.

This year, we continued to manage risks facing the organisation which related to Covid-19. We continued to develop a hybrid service in terms of our client support and our office presence throughout the year. As we witnessed the tailing off of several emergency or crisis funding opportunities, we continued to closely monitor our income levels across all income streams. As we moved toward the end of the year rental income from clients with refugee status were of particular concern and this will continue through 2022-23 as the projected cost of living crisis takes hold.

Safeguarding

Our vision is that people seeking sanctuary in the UK will experience life in all its fullness. We believe that everyone has the right to live life free from abuse and exploitation. We commit to upholding that right; and as an organisation we take 'zero-tolerance' of abuse wherever it occurs, whether it involves clients, staff, volunteers or any other parties.

Safeguarding at Boaz means we are committed to ensuring that people who use our services do not, as a result of our work, come to any harm and also that our working practices minimise the risk of abuse. We recognise that the people we work with may be exposed to particular risks, abuse or exploitation in their home countries and on their journey to the UK as well as while they have been here in the UK, and this can continue to have a significant impact on their physical and mental health.

Staff, volunteers and trustees of the Boaz Trust have a duty to identify abuse and report it. It is everyone's responsibility. We have a Safeguarding Policy which is kept up to date and is shared with all staff, volunteers and also supporters and the wider general public through our website⁴. Currently, one of our Trustees acts as Safeguarding Lead Trustee and our Head of Operations oversees safeguarding within the organisation. All paid staff undertake basic DBS checks on joining the organisation and these are renewed every three years. Safeguarding is a standing item on the weekly Leadership Team meeting agenda and is also included on the agenda of the Full Board Meeting. We will be reviewing our safeguarding training and resources during 2022-23.

We have a duty to ensure that those under our care are protected from abuse and exploitation, and that where abuse is suspected or has occurred, we have a clear framework of response, which is set out in our Safeguarding Policy.

During the last financial year, no safeguarding concerns were raised in relation to our work and we did not make any formal safeguarding referrals ourselves.

⁴ www.boaztrust.org.uk/safeguarding

Plans for the future period

During the last quarter of 2021-22, the Leadership Team began work on developing our new strategy. As part of this process we spent time reviewing the strengths, weaknesses, opportunities and threats we were experiencing or aware of, as well as taking into consideration the wider political, environmental and legal contexts. This fed into our planning where we identified a growing demand for our work, despite the increasingly hostile environment.

As part of this process, we applied for a Weston Charity Award in the hope this might give us an opportunity to secure additional specialist input to our strategic planning process. In June 2022, we were thrilled to find out that our application was successful and we were one of 20 Weston Award Winners. This means that for 10 months during 2022-23, we will be working with a team of expert Pilotlighters (senior business leaders) who will support us through this strategic development process as we seek to understand how we can do more to end destitution, and accommodate even more people in a rapidly changing environment.

Through this process, we will continue to build on the strategic organisational review that began last year with the new staffing structure and the development of a new Leadership Team, along with the review and audit of our Board and subsequent recruitment of new trustees.

As we enter this season of growth and development, our vision remains the same: we want to see an end to people being forced into destitution and we want to see people experiencing life in all its fullness, and this will remain our focus during 2022-23 and beyond.

Fundraising

We fundraise to secure the resources we need to carry out our charitable objectives, and we do this mainly through inviting donations from individuals and organisations, and applying for grants from Trusts and Foundations.

During 2021-22, we employed two staff members as fundraisers whose roles equated to 1.4 FTE on 31st March 2022. All our fundraising is overseen by the Chief Executive. We are regulated by the Fundraising Regulator and we adhere to the Regulator's Code of Fundraising Practice and the Fundraising Promise. We have a policy on protecting supporters who may be in vulnerable circumstances and we do not use external companies to deliver our fundraising activities.

We want everyone to have a positive experience of the Boaz Trust and if something goes wrong, or someone is unhappy with something the Boaz Trust has done, we will react promptly, take complaints seriously and investigate fairly and openly. We will acknowledge any complaints within five working days and follow the procedure set out in our Fundraising Complaints Policy. Our Vulnerable Supporters Policy, Privacy Policy and Fundraising Complaints Policy are available on our website⁵ and from our office on request. These policies are reviewed annually. During the year we received no complaints about our fundraising.

We are thrilled to have had a successful year of fundraising as we have continued to outwork our fundraising strategy. A particular highlight this year was our Christmas Appeal which was built around the theme of food and family. We worked with a local partner organisation and one of our clients who developed a new recipe for an online cook-along. This engaging activity proved popular on Zoom and YouTube and the online giving opportunities and associated appeal mailing generated a positive response from our supporters.

⁵ www.boaztrust.org.uk/pages/17-supporters

Thank you to our donors

We wish to thank and acknowledge the Trusts, Foundations and organisations who made our work possible during the period of this report including, but not limited to:

Albert Hunt Trust	Leigh Trust
Arnold Clark Community Fund	Lloyds Bank Foundation
Bishop Radford Trust	Manchester Guardian Society
Charity Service	Charitable Trust
Comic Relief	Marsh Charitable Trust
Crisis	National Lottery Community Fund
Duchy of Lancaster Benevolent Fund	Quaker Housing Trust
Garfield Weston Foundation	Skelton Charity
Greater Manchester Mental Health	Society of the Holy Child Jesus
NHS Foundation Trust	Souter Charitable Trust
Green Pastures	Sport England
Henry Smith Charity	Survivors of Torture
Homeless Link	Treeside Trust
Issachar Foundation	Wenham Trust
Joseph Rank Trust	Zochonis Charitable Trust
Leathersellers' Company Charitable Fund	

Thank you to the many organisations, churches and other faith groups, corporate and independent businesses that generously supported our work through financial gifts and other donations such as food, cleaning supplies and more.

Thank you also to the individuals who supported our work with gifts and donations, including those who raised sponsorship or fundraised online and those who have generously allowed us to use their houses again this year.

Financial Review

Thanks to strong support from both individual supporters and grant-making organisations throughout the Covid-19 pandemic, we started 2021/22 with larger reserves than ever before, and were looking forward to a post-pandemic period of review and expansion. The impact of Covid-19 on all aspects of our work has turned out to be longer and more complex than any of us had imagined, but despite this, we have had a successful year, continuing to secure sufficient funding to allow us to deliver our objectives.

Our main income streams are donations, grants and lettings of rooms to clients with refugee status (who are able to pay rent). In 2021/22 our income from room rentals was lower; we had deliberately frozen rent levels in anticipation of financial challenges for our clients, and sadly some clients still struggled to keep up to date with rent payments. Income from new grant funding was slower during the early part of the year (understandably, following the surge in crisis-related funding the previous year and an intentional focus on reporting and consolidation in the first part of the year), but increased again at the very end of the year, eventually exceeding any year prior to 2020/21. Meanwhile, as we continued to outwork our wider fundraising strategy, income from donations increased again, boosted by some significant one-off donations as well as faithful regular giving. The tax reclaimable on gift-aided donations increased as well, and whilst fundraising events and sponsorship have not traditionally generated a large proportion of our income, our amazing supporters did put on their running shoes again as restrictions lifted!

Overall our income at £714,790 was nearly 21% down on 2020/21's exceptional £902,267, but higher than any year prior to that.

Meanwhile expenditure went up by 5% to £690,260. The biggest increase was on investment in the houses we provide, including major environmental improvements funded by grants. We were able to continue 2020/21's increase to the weekly food allowances which we give clients, and to spend more on advocacy and publicity. A restructuring review resulted in the creation of two new posts, which we filled mid-year, and savings were made on another post. We were fortunate to agree good 2-year contracts for gas and electricity in all the houses, and continued to underspend on client travel, due partly to Covid-19 restrictions but also to new ways of working with clients requiring fewer office visits.

As a result, we finished the year with a small surplus of £24,530, increasing our balances from the £620,525 brought forward to £645,055 at the end of the year.

Grant income at the end of the year held our Restricted reserves at £114,611, of which £89,085 relates to the future costs of specific projects continuing in 2022/23, including salaries. (Many of the Unrestricted grants received in the year also relate to ongoing costs of work continuing in 2022/23, but without the constraints of Restricted income.)

We continue to retain a General Reserve, designated by trustees to cover the costs of reinstating properties returned in the event that we ceased activity and to underwrite both half the potential shortfall between predicted income and budgeted expenditure for the year ahead, and half the planned deficit approved (on the strength of the underlying reserves) in the following year's budget; this currently stands at £121,000. Trustees also agreed to designate a donation of £50,000, which was not Restricted but was given with the desire to increase our housing capacity, and for which a specific use has not yet been identified. Our Designated reserves, including the house donated to us in 2018/19, and the balance of a fund put aside in 2020/21 for post-Covid-19 review and restructuring, currently total £292,466.

The remaining £237,978 (down from last year's £262,833) is our general unrestricted reserve, which enables us to commit to future activity and supports the running costs and overheads which are often not covered by grants. We anticipate that this will reduce over the coming year, as the full-year impact of restructuring takes effect, as inflationary pressures hit us as well as our supporters, and as we explore how we can best respond to the increasing need for accommodation and for specialist support. We are thankful for the flexibility this reserve gives us as we continue to review our ways of working and to consider our strategy for the years ahead.

The year ahead holds many challenges, but we are determined to use wisely the donations and grants entrusted to us, in continuing the support we are giving clients now, in adapting to an ever-changing environment, and in exploring how we can further respond to growing needs. We thank all our supporters for sharing our vision, demonstrating their generosity and encouraging us to do even more to end destitution amongst those seeking asylum.

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2021 which are set out on pages 36-59.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Catherine Hall FCCA DChASlade & Cooper Limited, Chartered Certified
AccountantsBeehive Mill, Jersey Street, Manchester, M4 6JG

Date.....

Accounts and Financial Statements

The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The Boaz Trust
Statement of Financial Activities
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:				
Donations and legacies	3	310,411	270,587	580,998
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	4	131,694	1,250	132,944
Other trading activities	5	-	-	-
Investments	6	848	-	848
Total income		442,953	271,837	714,790
Expenditure on:				
Raising funds	7	40,152	5,625	45,777
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	8	361,027	283,456	644,483
Total expenditure		401,179	289,081	690,260
Net income/(expenditure) before net gains/(losses) on investments		41,774	(17,244)	24,530
Net income/(expenditure) for the year	10	41,774	(17,244)	24,530
Transfer between funds		-	-	-
Net movement in funds for the year		41,774	(17,244)	24,530
Reconciliation of funds				
Total funds brought forward		488,670	131,855	620,525
Total funds carried forward		530,444	114,611	645,055

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

The Boaz Trust
Statement of Financial Activities
for the year ended 31 March 2022

Comparative figures for the period ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:				
Donations and legacies	3	297,309	398,964	696,273
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	4	204,287	968	205,255
Other trading activities	5	-	-	-
Investments	6	739	-	739
Total income		502,335	399,932	902,267
Expenditure on:				
Raising funds	7	33,790	8,098	41,888
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	8	276,525	336,024	612,549
Total expenditure		310,315	344,122	654,437
Net income/(expenditure) before net gains/(losses) on investments		192,020	55,810	247,830
Net income/(expenditure) for the year	10	192,020	55,810	247,830
Transfer between funds		-	-	-
Net movement in funds for the year		192,020	55,810	247,830
Reconciliation of funds				
Total funds brought forward		296,650	76,045	372,695
Total funds carried forward		488,670	131,855	620,525

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

The Boaz Trust
Balance Sheet
as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	13	68,200	68,800
Total fixed assets		68,200	68,800
Current assets			
Debtors	14	109,693	80,274
Current asset investments	15	110,000	25,000
Cash at bank and in hand	16	381,896	465,150
Total current assets		601,589	570,424
Liabilities			
Creditors: amounts falling due in less than one year	18	(24,734)	(18,699)
Net current assets		576,855	551,725
Total assets less current liabilities		645,055	620,525
Net assets		645,055	620,525
Funds of the charity:			
Restricted income funds	20	114,611	131,855
Unrestricted income funds	21	530,444	488,670
Total charity funds		645,055	620,525

The notes on pages 41 to 59 form part of these accounts.

Approved by the trustees on 18th July 2022 and signed on their behalf by:

Philip Rawlings (Trustee)

Martin Palmer (Trustee)

The Boaz Trust
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	28	898	228,059
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		848	739
Increase in current asset investments		(85,000)	-
Cash provided by/(used in) investing activities		(84,152)	739
Increase/(decrease) in cash and cash equivalents in the year		(83,254)	228,798
Cash and cash equivalents at the beginning of the year		465,150	236,352
Cash and cash equivalents at the end of the year		381,896	465,150

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The Boaz Trust constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Specifically, the trustees are closely monitoring areas of income which could be adversely affected by Covid-19, but do not consider that any effects either to date or currently anticipated materially impact the charity's ability to continue as a going concern.

The trustees have made no judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

Income (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Tax reclaimed by the charity on gift aided donations is treated as unrestricted funding.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the accounts for the year ended 31 March 2022 (continued)

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and associated costs.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity including support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs are not allocated because the charity just has one activity.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets with a purchase price of less than £1000 are not capitalised. Individual fixed assets costing £1000 or more are capitalised at cost or at reasonable value on receipt, and are depreciated over their estimated useful economic lives on a straight line basis.

The house gifted to the Trust on 15th January 2019 was brought into the accounts at the surveyor's valuation of £70,000. As the trustees plan to maintain the condition of the property, the estimated residual value of the asset based on the valuation of the land at £40,000 is to be depreciated over 50 years.

k Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l Cash at bank and in hand

Cash at bank and cash 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.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

m Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

o Financial instruments

The charity 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.

p Pensions

The Boaz Trust contributes 6% of gross salaries to employees' pensions. Prior to the charity's Automatic Enrolment staging date of 1st June 2016, this was offered by the charity, and the contribution was paid into personal pension schemes as requested by employees taking up the offer.

Since the Automatic Enrolment staging date of 1st June 2016, all staff have been enrolled in the charity's AE pension scheme. Accrued entitlements at that date were paid into the AE scheme.

There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £
Donations from organisations and churches	29,575	4,922	34,497
Donations from individuals	183,613	10,459	194,072
Tax reclaimed on gift aided donations	33,409	-	33,409
Grants - unconditional on performance	62,000	229,206 *	291,206
Grants - conditional on performance	-	26,000	26,000
Sponsorship	1,814	-	1,814
Total	310,411	270,587	580,998

* Restricted grants included

£22,949 from the Lloyds Bank Foundation for England and Wales

Comparative figures for the period ended 31 March 2021

	Unrestricted £	Restricted £	Total 2021 £
Donations from organisations and churches	26,481	2,340	28,821
Donations from individuals	124,114	30,459	154,573
Tax reclaimed on gift aided donations	18,452	-	18,452
Grants - unconditional on performance	127,062	366,165 *	493,227
Grants - conditional on performance	-	-	-
Sponsorship	1,200	-	1,200
Total	297,309	398,964	696,273

* Restricted grants included

£40,867 in total from the Lloyds Bank Foundation for England and Wales

£32,220 from the Barrow Cadbury Trust / The National Lottery Community Fund
Covid-19 Support Fund

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £
Rent & Housing Benefit	130,769	-	130,769
Grant income received as delivery partner in the 'A Bed Every Night' scheme	-	-	-
Other grant income received for charitable activities	-	1,250	1,250
Other income from charitable activities	925	-	925
Total	131,694	1,250	132,944

Comparative figures for the period ended 31 March 2021

	Unrestricted £	Restricted £	Total 2021 £
<i>Rent & Housing Benefit</i>	<i>139,164</i>	<i>-</i>	<i>139,164</i>
<i>Grant income received as delivery partner in the 'A Bed Every Night' scheme</i>	<i>62,320</i>	<i>-</i>	<i>62,320</i>
<i>Other grant income received for charitable activities</i>	<i>-</i>	<i>888</i>	<i>888</i>
<i>Other income from charitable activities</i>	<i>2,803</i>	<i>80</i>	<i>2,883</i>
Total	204,287	968	205,255

5 Income from other trading activities

	2022 £	2021 £
Fundraising events	-	-
	-	-

All income from other trading activities is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	Total 2022 £
Investment income	848	-	848
	848	-	848

Comparative figures for the period ended 31 March 2021

	Unrestricted £	Restricted £	2021 £
<i>Investment income</i>	<i>739</i>	<i>-</i>	<i>739</i>
	<i>739</i>	<i>-</i>	<i>739</i>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

7 Cost of raising funds

	Unrestricted £	Restricted £	Total 2022 £
Fundraisers salary and oncosts	38,018	5,625	43,643
Fundraising events and other costs	2,134	-	2,134
	<u>40,152</u>	<u>5,625</u>	<u>45,777</u>
<i>Comparative figures for the period ended 31 March 2021</i>			
	Unrestricted £	Restricted £	Total 2021 £
Fundraisers salary and oncosts	31,310	8,098	39,408
Fundraising events and other costs	2,480	-	2,480
	<u>33,790</u>	<u>8,098</u>	<u>41,888</u>

8 Analysis of expenditure on charitable activities

	Activity £	Total 2022 £	Total 2021
Staff costs	317,133	317,133	317,996
Office & administration costs	53,322	53,322	52,855
Engagement and publicity	4,364	4,364	1,963
Depreciation	600	600	600
Bad debts (see note below)	-	-	-
Beneficiary support			
Accommodation			
utilities, rent, ins'ce	119,288	119,288	119,896
upkeep of properties	90,337	90,337	71,008
Payments			
food	47,677	47,677	35,324
travel	2,563	2,563	984
other	870	870	2,280
Services			
legal and interpretation	4,048	4,048	5,084
Emergency accommodation	13	13	641
Boaz Life activities	1,328	1,328	1,460
Governance costs (see note 9)	2,940	2,940	2,458
	<u>644,483</u>	<u>644,483</u>	<u>612,549</u>
		2022 £	2021 £
Restricted expenditure		283,456	336,024
Unrestricted expenditure		361,027	276,525
		<u>644,483</u>	<u>612,549</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

9 Analysis of support and governance costs

	Support £	Governance £	Total 2022 £	Total 2021 £
Independent examination fees	-	1,380	1,380	1,260
Trustee indemnity insurance	-	1,353	1,353	1,032
Trustee training & meeting costs	-	35	35	-
Professional subscription	-	172	172	166
	-	2,940	2,940	2,458

The charity has one activity and therefore does not apportion support costs

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	600	600
Operating lease rentals:		
Photocopier	806	940
Independent examiner's fees	1,380	1,260

11 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	318,615	316,297
Social security costs	23,215	23,360
Pension costs	18,946	17,747
Redundancy and termination costs	-	-
	360,776	357,404

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 14.3 (2021:14).

The average full time equivalent number of staff employed during the period was 11.2 (2021: 11.0).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £50,466 (2021: £48,847).

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

12 Trustee remuneration and expenses, and related party transactions

No trustee received any remuneration or reimbursed expenses during the year (2021: Nil).

No-one connected with a trustee received remuneration or reimbursed expenses in the year.

Donations from trustees in the year totalled £3,071 (2021: £3,445)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

A number of houses are rented to the charity at peppercorn rents. One of these is owned by a trustee and his wife.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

13 Fixed assets: tangible assets

The charity owns a house, gifted to it in January 2019, which it uses to accommodate asylum seekers.

Cost	Mora St House £	2022 Total £
At 1 April 2021	70,000	70,000
Additions	-	-
Disposals	-	-
At 31 March 2022	70,000	70,000
Depreciation		
At 1 April 2021	1,200	1,200
Charge for the year	600	600
Disposals	-	-
At 31 March 2022	1,800	1,800
Net book value		
At 31 March 2022	68,200	68,200
<i>At 31 March 2021</i>	<i>68,800</i>	<i>68,800</i>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

Fixed assets: tangible assets (continued)

Comparative figures for the period ended 31 March 2021

Cost	<i>Mora St House £</i>	<i>2021 Total £</i>
<i>At 1 April 2020</i>	<i>70,000</i>	<i>70,000</i>
<i>Additions</i>	<i>-</i>	<i>-</i>
<i>Disposals</i>	<i>-</i>	<i>-</i>
<i>At 31 March 2021</i>	<i>70,000</i>	<i>70,000</i>
Depreciation		
<i>At 1 April 2020</i>	<i>600</i>	<i>600</i>
<i>Charge for the year</i>	<i>600</i>	<i>600</i>
<i>Disposals</i>	<i>-</i>	<i>-</i>
<i>At 31 March 2021</i>	<i>1,200</i>	<i>1,200</i>
Net book value		
<i>At 31 March 2021</i>	<i>68,800</i>	<i>68,800</i>
<i>At 31 March 2020</i>	<i>69,400</i>	<i>69,400</i>

14 Debtors

	<i>2022 £</i>	<i>2021 £</i>
Prepayments and accrued income	109,693	80,274
	109,693	80,274

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Current asset investments

	2022 £	2021 £
Current asset investments	110,000	25,000
	<u>110,000</u>	<u>25,000</u>

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

A current asset investment of £25,000 is unsecured loan stock issued by Green Pastures Community Benefit Society (No. 31116R), an Industrial & Provident Society based in the UK. The investment is for a fixed term of under one year and the value is both at cost and the trustees' best estimate of market value.

In June 2021 the Trust opened a 1-year fixed-term savings account with the Charity Bank. This will be transferred to a 100-day notice account on maturity.

16 Cash at bank and in hand

	2022 £	2021 £
Short term cash investments (less than 3 month maturity date)	196,358	196,068
Cash at bank and on hand	185,538	269,082
	<u>381,896</u>	<u>465,150</u>

17 Agency collections

Funds administered by Street Support awarded by the Migration and Destitution Action Group (MDAG) to Boaz clients and former clients may be passed on to the recipients via The Boaz Trust. Such transactions are recorded as agency collections.

Food allowances awarded by the British Red Cross to Boaz clients (at increased support levels for much of the year) were administered via The Boaz Trust for much of 2020/21 due to the temporary closure of BRC drop-in facilities caused by Covid-19. Such transactions were recorded as agency collections.

	2022 £	2021 £
Amount held at start of the period	(34)	-
Amounts received		
MDAG	34	349
British Red Cross	-	22,530
Bank charges on amounts received	-	-
Amounts distributed		
MDAG	-	(383)
British Red Cross	-	(22,530)
Amount held at end of the period	<u>-</u>	<u>(34)</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Short term compensated absences (holiday pay)	4,232	4,329
Other creditors and accruals	20,502	14,404
Grants received in advance	-	-
Deferred income	-	-
	24,734	18,733

19 Deferred income

	2022 £	2021 £
Deferred grant brought forward	-	-
Grant received	318,456	556,435
Released to income from charitable activities	(318,456)	(556,435)
Deferred grant carried forward	-	-

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

20 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Charitable activity: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants					
Advocacy & Influencing	7,500	-	(7,500)		-
Beneficiary Essentials	1,249	1,750	(720)		2,279
Beneficiary Payments	2,994	-	(170)		2,824
Boaz Life	3,631	1,300	(1,666)		3,265
Chief Exec salary	2,170	13,451	(15,061)		560
Client Support Mgr sal	15,596	59,318	(54,513)		20,401
Client Support Work sal	9,794	30,331	(30,958)		9,167
Client Transport	8,774	1,148	(2,349)	(2,000)	5,573
Emergency accomm'n	1,309	-	(13)		1,296
Finance Mgr salary	816	-	(816)		-
Food	16,078	27,014	(43,092)		-
Fundraiser salary	567	5,222	(5,625)		164
Hosting	123	-	-		123
House running costs	775	61,037	(10,563)		51,249
House major works	-	26,966	(26,966)		-
Internet provision	745	2,500	(4,428)	5,000	3,817
Legal Services Mgr	1,753	-	-		1,753
Office & Administration	22,378	8,389	(29,879)		888
Office / HR Mgr salary	700	-	(700)		-
Refugee Support Worker	17,326	-	(17,326)		-
Supervision	2,579	3,092	(4,075)	(500)	1,096
Supported Housing Mgr	3,957	26,413	(28,070)	(500)	1,800
Translation	6,122	3,906	(3,938)	(2,000)	4,090
Volunteer Exps BoazLife	2,513	-	-		2,513
Website	2,405	-	(653)		1,752
	131,855	271,837	(289,081)	-	114,611
Total	131,855	271,837	(289,081)	-	114,611

Transfers

Partial balances on several funds underspent at the end of the previous financial year (due to the impact of Covid-19 on activities) were transferred to support internet provision in houses, with the grantor's agreement.

Ongoing projects

Of the closing balances in Restricted funds, £89,085 relates to specific projects continuing in 2022/23, including salaries and funding granted which relates to running costs over a 12-month period.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

Analysis of movements in restricted funds (continued)

Comparative figures for the period ended 31 March 2021

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
<i>Charitable activity: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants</i>					
Advocacy & Influencing	-	7,500	-		7,500
Beneficiary Essentials	917	1,500	(1,168)		1,249
Beneficiary Payments	2,752	500	(258)		2,994
Boaz Life	1,440	3,638	(1,447)		3,631
Chief Exec salary	-	30,311	(28,141)		2,170
Client Support Mgr sal	12,822	55,155	(52,381)		15,596
Client Support Work sal	1,577	41,198	(32,981)		9,794
Client Transport	5,009	4,736	(971)		8,774
Nightshelter	831	1,120	(642)		1,309
Finance Mgr salary	-	16,280	(15,464)		816
Food	7,639	43,786	(35,347)		16,078
Fundraiser salary	-	8,665	(8,098)		567
Hosting	123	-	-		123
House running costs	16,507	41,786	(57,518)		775
House major works	2,250	-	(2,250)		-
Internet provision	-	7,777	(7,032)		745
Legal Services Mgr	1,753	-	-		1,753
Office & Administration	-	43,766	(21,388)		22,378
Office / HR Mgr salary	-	9,768	(9,068)		700
Refugee Support Worker	16,318	34,092	(33,084)		17,326
Social Enterprise	492	-	(492)		-
Supervision	-	4,439	(1,860)		2,579
Supported Housing Mgr	-	32,729	(28,772)		3,957
Translation	-	11,186	(5,064)		6,122
Volunteer Exps BoazLife	2,560	-	(47)		2,513
Website	3,053	-	(648)		2,405
	<u>76,045</u>	<u>399,932</u>	<u>(344,122)</u>	<u>-</u>	<u>131,855</u>
Total	76,045	399,932	(344,122)	-	131,855

Transfers

There were no transfers between funds during the year.

Ongoing projects

Of the closing balances in Restricted funds, £81,539 related to specific projects continuing in 2021/22, including salaries and funding granted which relates to running costs over a 12-month period.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

Analysis of movements in restricted funds (continued)

Name of fund	Description, nature and purposes of the fund
Advocacy & Influencing	To defray costs of advocacy activities
Beneficiary Essentials	To defray costs of toiletries and cleaning materials for clients
Beneficiary Payments	To defray specific costs for clients
Boaz Life	To provide classes and activities for clients
Chief Exec salary	For payment of CEO salary and oncosts
Client Support Mgr sal	(formerly Female Caseworker sal) For payment of client support manager/ caseworker salary and oncosts
Client Support Work sal	For payment of caseworker salary and oncosts
Client Transport	To defray travel costs for clients
Emergency accommodation	For the provision of winter nightshelters or other emergency or temporary accommodation
Finance Mgr salary	For payment of Finance Manager salary and oncosts
Food	For provision of food to clients
Fundraiser salary	For payment of Fundraiser salary and oncosts
Hosting	For payment of salary, oncosts and expenses for hosting
House running costs	To provide and maintain houses
House major works	To contribute to costs of major works on specific properties
Internet provision	For provision of internet access to supported houses
Legal Services Mgr	For payment of Legal Services Manager
Office & Administration	To defray costs attributable to Boaz office and administration
Office / HR Mgr salary	For payment of Office / HR Manager salary and oncosts
Refugee Support Worker	For payment of Refugee Support Worker salary and oncosts
Social Enterprise	Consultant fees relating to 'Exempt Allowance' application
Supervision	To defray costs of supervision and training of case workers
Supported Housing Mgr	For payment of Supported Housing Manager salary and oncosts
Translation	To defray costs of interpreters for clients and translation
Volunteer Exps BoazLife	To defray costs to volunteers of travel to Boaz Life activities
Website	For cost of website development

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Analysis of movement in unrestricted funds

	at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
Unrestricted funds:					
General fund	262,833	392,953	(395,808)	(22,000)	237,978
Designated funds:					
General Reserve	99,000	-	-	22,000	121,000
Accommodation Capacity Reserve	-	50,000	-	-	50,000
Recovery & Development Reserve	50,000	-	(2,359)	-	47,641
Mora Fund	68,800	-	(600)	-	68,200
IT Development Reserve	8,037	-	(2,412)	-	5,625
	<u>488,670</u>	<u>442,953</u>	<u>(401,179)</u>	<u>-</u>	<u>530,444</u>

Comparative figures for the period ended 31 March 2021

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 1 April 2021 £
Unrestricted funds:					
General fund	168,613	502,335	(309,715)	(98,400)	262,833
Designated funds:					
General Reserve	50,600	-	-	48,400	99,000
Recovery & Development Reserve	-	-	-	50,000	50,000
Mora Fund	69,400	-	(600)	-	68,800
IT Development Reserve	8,037	-	-	-	8,037
	<u>296,650</u>	<u>502,335</u>	<u>(310,315)</u>	<u>-</u>	<u>488,670</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

Analysis of movement in unrestricted funds (continued)

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
General Reserve	Funds earmarked by trustees for costs in the event that the charity ceased activity, reviewed by the trustees every six months. In the light of works completed, the provision for works that may be needed on houses prior to returning them to owners is held at £17,250. An additional amount required to cover day to day running costs is calculated based on the gap between budgeted expenditure and predicted income from identified sources for the year ahead; trustees have a policy to keep reserves to cover 50% of this gap to allow for additional income not being realised. For 2022/23 this corresponds to £39,750. Where a deficit budget has been set for the following year, the reserve is initially set to cover 50% of that deficit as well; for 2022/23 this corresponds to £64,000. The total General Reserve at 31st March 2021 is therefore £121,000.
Accommodation Capacity Reserve	Funds arising from a donation given with the desire to increase our housing capacity and designated by trustees for this purpose as no specific use has yet been identified.
Recovery & Development Reserve	Funds earmarked by trustees for strategic initiatives, including a review of the organisational structure and any amendments to long-term service provision and delivery to reflect the impact of Covid-19.
Mora Fund	The property at 11 Mora Street previously loaned to us to house beneficiaries was gifted to the trust in January 2019. The value of the property is set aside to enable the continued use of the property in this way.
IT Development Reserve	Funds earmarked by trustees for costs relating to investment in IT equipment. IT equipment required in 2020/21 (primarily for staff to work from home during Covid-19) was largely funded by specific grants.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	68,200	-	68,200
Other net current assets/(liabilities)	237,978	224,266	114,611	576,855
Total	237,978	292,466	114,611	645,055

Comparative figures for the period ended 31 March 2021

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	68,800	-	68,800
Other net current assets/(liabilities)	262,833	157,037	131,855	551,725
Total	262,833	225,837	131,855	620,525

23 Financial instruments

The charity has no financial instruments

24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2022 £	2021 £	2022 £	2021 £
Less than one year	-	-	806	806
One to five years	-	-	202	1,411
	-	-	1,008	2,218

25 Contingent assets

None

26 Contingent liability

None

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

27 Post balance sheet events

We continue to monitor closely the impact of Covid-19 on our clients, our activities and our supporters. So far, income has remained robust; although the surge of grants and donations we saw at the start of the pandemic has slowed, our supporter base has remained faithful and generous.

Trustees continue to review our financial situation frequently, carrying out sensitivity analysis and scenario planning as appropriate, and review both short-term and long-term expenditure plans as necessary.

28 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	24,530	247,830
Adjustments for:		
Depreciation charge	600	600
Dividends, interest and rents from investments	(848)	(739)
Decrease/(increase) in debtors	(29,419)	(19,552)
Increase/(decrease) in creditors	6,035	(80)
Net cash provided by/(used in) operating activities	898	228,059

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Rev Canon Dr Phil Rawlings, Chair of Trustees

Date

The Boaz Trust
Kath Locke Centre
123 Moss Lane East
Manchester
M15 5DD
Tel. 0161 202 1056
Email. info@boaztrust.org.uk

Registered Charity in England and Wales no. 1110344

Follow us on twitter **@boaztrust** or **facebook.com/theboaztrust**

Give to support our work at www.boaztrust.org.uk

THE BOAZ TRUST

England & Wales - Charity number 1110344

Accounts



The Boaz Trust

**Trustees' Annual Report and Financial Statements
for the year ending 31 March 2021**

Charity Registration Number (England and Wales) 1110344

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Reference and Administrative details

The Boaz Trust is a registered charity in England and Wales no. 1110344.

Office details: The Boaz Trust

The Kath Locke Centre, 123 Moss Lane East, Manchester M15 5DD

Tel. 0161 202 1056

Email. info@boaztrust.org.uk

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Mike Arundale	–	<i>strategy and finance sub groups</i>
Chenai Mudzamiri	–	<i>client support sub group</i>
Martin Palmer	–	<i>treasurer, housing and finance sub groups</i>
Roger Phillips	–	<i>housing sub group</i>
Phil Rawlings	–	<i>chair, strategy and finance sub groups</i>
Suzannah Sammons	–	<i>safeguarding lead and client support sub group</i>
David Smith	–	<i>networking lead and Founder</i>
David Tomlinson	–	<i>staffing lead and finance sub group</i>

Chief Executive

Ros Holland

Independent Examiners

Catherine Hall FCCA DChA

Slade & Cooper Limited

Beehive Mill

Jersey Street

Ancoats

Manchester M4 6JG

Bankers

The Co-operative Bank

PO Box 250

Delf House

Skelmersdale

Lancashire WN8 6WT

Charities Aid Foundation Bank

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4TA

Property owned by the Boaz Trust

A property which is owned by the charity (having been gifted to the organisation previously) is now registered with The Official Custodian For Charities (since September 2020).

Report of the Trustees for the year ending 31 March 2021

The Trustees of the Boaz Trust are pleased to present their annual report and the financial statements for the year ending 31 March 2021.

The reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS102.

Chair's introduction

Dear Friends,

What a remarkable year it has been and what a remarkable organisation Boaz is. The commitment and flexibility of the staff, coupled with the faithfulness of our supporters, has been so impressive to witness. As with so many charities, Boaz has had its struggles and challenges, but as you read this annual report, I hope you can see how the organisation has stepped up to respond and enabled the work to continue and even grow.

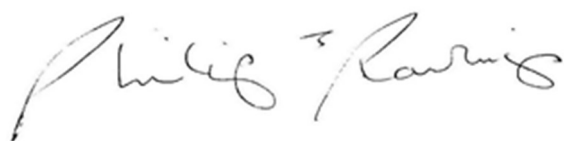
The world we live in is becoming increasingly fractured. There are huge disparities in wealth, access to resources and the ability to live one's life out of harm's way. There are complicated and complex reasons why people are forced to leave their homes and homelands. As a country with a colonial past, we must take responsibility for the roles that we have played in oppressing and destabilising fragile regions in the world, the imprints of which are still felt today. As an organisation, we too have work to do to become antiracist and this last year has exposed that for us ever more acutely.

It has been a year of global and national reckoning. The pandemic has meant that key elements of Boaz's historical work, such as our night shelters and hosting scheme, have not been possible. As we emerge from the pandemic, we will reflect on our learning to ensure that the support we provide into the future has the best interests of our clients at its heart.

This has also been a year when we have seen a hardening of political attitudes to people seeking sanctuary in the UK. The Government's New Plan for Immigration is devastating in its scope and represents the biggest potential shift in UK policy in the history of Boaz. As I write, the Government is preparing legislation that could see newly arrived sanctuary seekers transferred to offshore territories for processing. This is a grave and dystopian prospect, and symbolises the trajectory of asylum policy in the UK. Advocacy and campaigning efforts are needed now more than ever, and that is why we have invested resource in this area of our work.

In spite of everything we have lived through this last year, Boaz has more than survived. That is the result of our committed staff team, as well as our volunteers' readiness to assist. It is also testament to our supporters who have prayed, given generously and buoyed us through hard times.

With thanks to you all.

A handwritten signature in dark ink, appearing to read 'Philip Rawlings'. The signature is fluid and cursive, with a large initial 'P' and a stylized 'R'.

Rev. Canon Dr. Phil Rawlings
Chair of Trustees

Charity objects, purpose, vision, mission and values

Our Objects

The objects of the Boaz Trust as set out in its governing document were updated in August 2020 by agreement with the Charity Commission.

- To relieve financial hardship amongst those seeking asylum, those granted asylum and other vulnerable migrants who are destitute and living temporarily or permanently in Greater Manchester and the surrounding area. This will be done particularly but not exclusively by the provision of temporary accommodation, advice, information, support and advocacy.
- Such other charitable purposes for the benefit of those seeking asylum, those granted refugee status and other vulnerable migrants who are destitute, in such ways as the trustees shall determine.

Our Purpose

To end destitution amongst people seeking asylum and refugees

Our Vision

Life in all its fullness for people seeking sanctuary in the UK

Our Mission

- **Ending destitution** amongst people seeking sanctuary
- **Empowering people** seeking sanctuary to lead fulfilling lives
- **Equipping churches** to serve people seeking sanctuary in their communities and congregations

Our Organisational Values

These 6 values inform how we work as an organisation:

- **Christ-centred** (rooted in the teachings of Jesus Christ, we seek to serve those who society sees as the least, the last and the lost)
- **Committed to excellence** (we strive for professional excellence with integrity in all our working practices)
- **Empowering others** (we want to see the people we work with, including clients, volunteers, staff and supporters, equipped and released to discover meaning and purpose in their lives.)
- **Restless for justice** (we shine a light on injustice, especially where people seeking sanctuary are treated unfairly and we will fight to see change happen)
- **Servant-hearted** (we adopt an attitude of service within the organisation and beyond, putting the needs of others before our own)
- **Generous** (we extend a welcome to all we meet, sharing hospitality, kindness and love, and treating everyone with dignity, regardless of their background).

Summary of our main activities

The Boaz Trust provides accommodation and support for people who have been through the asylum process and then become homeless here in Greater Manchester, after a decision (positive or negative) on their asylum claim. We offer somewhere safe to stay, basic living essentials, practical and emotional support, access to legal advice and representation, and wellbeing activities.

During 2020-21, we continued to provide this service throughout the national and local lockdowns and in total we provided support for 121 individuals. We provided safe and stable accommodation for 93 people through our shared houses and hosting. An additional 28 people were provided with our specialist support while staying in alternative temporary or emergency accommodation, under our new pilot floating support project, which we launched in October 2020.

Alongside our accommodation, our Client Support Team continued to provide tailored support for each client, which this year was mainly delivered remotely or at safe distance as per local and national rules and guidance. For our clients who have had their asylum claims refused, this may include referring clients on to specialist services such as legal advice, health care or specialist counselling, planning travel to attend a Home Office appointment, or supporting clients to identify and participate in volunteering opportunities. For clients who have been granted refugee status, we offered support in terms of managing Universal Credit, accessing employment, education and training opportunities, as well as supporting people so that they are able to manage their own independent tenancies when they move on from Boaz accommodation.

We continued to ensure that our asylum seeking clients had access to basic essentials such as food and toiletries through regular deliveries by support workers. In addition, we increased our weekly food allowance for our asylum seeking clients and moved to a cashless system for distributing these funds. We installed internet access in our shared houses which enabled clients to feel connected, and access education, exercise, entertainment and volunteering opportunities.

We continued to speak up with and for people who are seeking sanctuary, and advocate for their rights. We played an increasingly active role in existing and new local, regional and national networks, and towards the end of the financial year, we invested further in our advocacy and communications work in order to ensure that we could continue to speak out against the injustices faced by so many in the asylum system.

Statement on public benefit

Each year the trustees of the Boaz Trust review our objectives and activities to ensure they continue to reflect our charitable aims. In carrying out this review of our work, trustees have referred to the Charity Commission's general guidance on public benefit.

This report meets the guidance on public benefit by setting out our charity objects and purpose, providing a summary review of the activities we have carried out for the public benefit, and then describing in more detail the strategies adopted and activities undertaken during the 2020-21 financial year. This report also describes the successes and outcomes of our key activities, and considers how future activities will continue to contribute towards our aims and objectives.

The trustees consider that the work of Boaz has a wider public benefit beyond our immediate client group or beneficiaries, and this remained true during the Covid-19 pandemic we all experienced this year. By accommodating and supporting people who have become homeless through the asylum process, our work benefited those individuals in both the short and long term, and reduces strain on community organisations, and health and social services. An example of this is the way in which we worked hard this year to ensure all our clients had access to up to date and accurate information, advice and guidance at all stages of the pandemic, including throughout the vaccine rollout and more recent surge testing and vaccinations. We have ensured all our shared houses have adequate cleaning and hygiene supplies including face masks. We have seen a very low number of our clients becoming unwell with Covid-19, and we are very thankful for this.

The Boaz Trust remains the largest provider of accommodation and support for people who have become homeless after receiving a positive or negative decision on their asylum claim here in North West England.

The wider context during 2020-2021

Covid-19

For many of us, the Covid-19 pandemic brought aspects of our lives to a halt as local, regional and national lockdowns and restrictions were brought into place. Across the world, during this 12-month period, there have been millions of people affected and hundreds of thousands of death caused by the virus. Healthcare services have been overwhelmed and huge disparities have been highlighted between and within nations and communities. This time last year, some of us thought that by now life would be well and truly back to normal, but this is very much not the case.

Conflict

While some aspects of life may have paused under Covid-19, in many parts of the world conflict and suffering continue. As well as ongoing conflicts in Syria, Afghanistan and Yemen (to name just three), tensions and conflict increased in Ethiopia, and it is estimated that over a million people have been displaced from their homes in that nation alone.

People on the move

According to the United Nations High Commission for Refugees (UNHCR¹, reporting in December 2020), there were 80 million forcibly displaced people around the world. 26.3 million were refugees, and 4.2 million had claimed asylum but not yet been granted refugee status. The remaining 45.7 million people have been displaced within their home countries.

According to the UK Government's official statistics², during 2020-21 there were 26,903 asylum applications made here in the UK, which is a decrease of 26%, presumably due to the impact of the pandemic. 47% of initial decisions resulted in a positive decision (including grants of refugee status and other forms of protection). Of those that were refused and then appealed, 47% were overturned on appeal. This highlights once again that the asylum system is flawed and that poor decision-making continues at huge financial, emotional and physical cost.

Most of the existing refugee resettlement programmes (including the Gateway Protection Programme and the Syrian Vulnerable Persons Resettlement Scheme) were ended or at least paused between March-November 2020. In total in the year ending 31 March 2021, just 345 people were resettled in the UK through these formal programmes.

¹ <https://www.unhcr.org/refugee-statistics/>

² <https://www.gov.uk/government/statistics/immigration-statistics-year-ending-march-2021>

Against this backdrop, the Boaz Trust has continued to provide accommodation and support for people seeking sanctuary here in the UK, while also working more widely to try to bring an end to destitution among people seeking sanctuary in our communities.

Anti-racism

At the height of the Coronavirus pandemic, Black Lives Matter (BLM) protests swept the globe in response to the murder of George Floyd by a police officer in Minneapolis, USA. It shouldn't have taken Floyd's murder to push this conversation towards the top of the agenda, however the ensuing protests created a new level of awareness of the extent and depth of systemic and systematic racism in societies, including the UK.

The lived experience of racism is something that our clients know all too well. Not only have they experienced injustice, oppression and violence in their countries of origin, as well as on treacherous journeys in search of sanctuary, but they have also encountered the brutality of a hostile environment towards them here in the UK.

At the Boaz Trust we hear of, and see, so much racism experienced by our clients. It is also true, however, that as a majority-white organisation there is much racism that we fail to see, or understand well enough. That is why we are doing the work as individuals and as an organisation to listen, learn, unlearn and change. This self and organisational examination is essential, and it must be ongoing if we can truly hope to see and challenge the racism we encounter.

Covid-19 has revealed deep chasms in our societies and stark evidence of systemic racism has revealed itself. As an organisation we have a lot more work to do to become anti-racist. We know that we need more diversity within our staff and leadership teams, and greater representation on our board of trustees from those with lived experience of the asylum system. We need to better amplify the voices of our clients, and not be afraid to reveal the complexities and nuances of people's lives. A priority for 2021 is for our anti-racism working group to develop a clear action plan so that we can be held accountable to our commitments.

Achievements and Performance

The aim of this section is to demonstrate what the Boaz Trust has achieved and the outcomes of its work during the 2020-21 financial year, which will certainly go down in history as a year like no other. We report on our activities under each of our objectives, demonstrating the benefits the charity has brought to people who have become homeless through the asylum process, including those who have had their applications refused and those who have been granted refugee status. The process of this review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

In total, during the 2020-21 financial year we supported 121 people from 22 different countries.³ We provided 28,799 nights' accommodation for 93 people who had become homeless through the asylum process. In addition, we provided specialist floating support for 28 people staying in emergency accommodation.

Against all the odds, this was a very small increase in the number of nights' accommodation we have provided. However, due the fact people stayed with us for longer than usual and we were unable to open our night shelters at all this year, the total number of unique individuals we have supported has decreased by 16%.

In what has been a challenging year, the framework of our **five strategic objectives** has proven to be vital in helping us maintain our focus. These are:

1. To provide a local compassionate infrastructure supporting people seeking sanctuary who become destitute;
2. To deliver a sustainable refugee support programme, delivered by a Supported Housing Manager and Client Support Team, enabling refugees to achieve economic wellbeing, safe, healthy and fulfilling lives while providing regular income (through rent) to Boaz;
3. To support people seeking sanctuary so that they might be empowered and released to contribute to their communities and wider society;
4. To enthuse and equip churches (and others) locally and nationally to serve people seeking sanctuary;
5. To work towards a more just asylum system where no one is left destitute.

The following section describes our achievements and performance linked to these five strategic objectives.

³ Afghanistan, Angola, Belarus, Democratic Republic of Congo, Eritrea, Ethiopia, Gambia, Guinea, Iran, Iraq, Libya, Malawi, Morocco, Namibia, Pakistan, Palestine, Rwanda, Somalia, South Africa, Sudan, Trinidad and Zimbabwe.

Moti's story: a case study of Boaz support through lockdown

Moti* was referred to our night shelter in January 2020. He became destitute after his asylum case was refused and he was ineligible for mainstream benefits and accommodation. When our night shelter closed in March due to Covid-19, Moti moved to temporary accommodation provided by the council. We continued to support him, providing food and finances, as well as wider wellbeing support. We helped Moti register with a GP and helped him access emergency dental services.

We referred Moti to an immigration solicitor we partner with, and they reviewed his case. They explained what evidence Moti needed to demonstrate to the Home Office that he still faced risk of persecution due to political activity at home, and his continued political activity since arriving in the UK. We supported Moti to collect evidence, and liaised with the solicitor, providing an interpreter when needed. In June, Moti finally moved from temporary emergency accommodation into a 3-bed Boaz house for asylum seeking men. We gave Moti a prepaid card that we topped up remotely each week, so he could buy food and other basic essentials. We provided Moti with bus fares for medical appointments.

Moti's immigration case progressed quickly. His solicitor submitted a fresh claim to the Home Office, re-opening Moti's asylum case for consideration. We supported Moti to apply for Home Office asylum support/accommodation, which he had become eligible for. Moti moved out in September 2020 and is now waiting for a decision on his claim. Asylum accommodation is provided on a no-choice basis and unfortunately Moti was moved out of area. However, his Boaz support worker maintained contact through regular wellbeing calls. We made sure Moti knew where his local shops and services were, as well as which charities and organisations were able to provide support locally.

**name changed to protect identity.*

Strategic objective 1:

To provide a local compassionate infrastructure supporting people seeking sanctuary who become destitute

A core focus of our work is to provide safe and stable accommodation for people who have become homeless after their asylum claim has been refused. Following a refusal, people usually lose their entitlement to asylum support and are left with no recourse to public funds. They are not allowed to work or claim benefits and are frequently left destitute. Many of the people we work with are terrified of returning to their home country, for fear of what they might face there. Many want to re-engage with the asylum process to help them resolve their status.

During this past year, the Home Office agreed that people would not be evicted from their accommodation due to the ongoing Covid-19 pandemic. However we know that many of the people we work with have been destitute for many weeks or months (or even years in some cases) and so this temporary end to evictions did not directly impact our work. We received 40 new referrals for people who had previously been made homeless after their claim was refused and a further 15 referrals where an asylum claim had been made but the outcome was unclear / unknown.

During 2020-21 we provided safe and stable accommodation for 51 people whose asylum applications had been refused. 41% of the people we accommodated were women, and 59% were men. 40% of the people who stayed in Boaz houses or with hosts were aged under 30. The number of people we were able to accommodate in this way decreased this year by 26%, mainly due to the challenges around people being able to move on positively during the pandemic.

- **Men's winter night shelter**

As we reported last year, at the end of March 2020 we made the difficult decision to close the Boaz Night Shelter early due to the Coronavirus pandemic. The 11 remaining guests were all offered beds in local hostels / guest houses funded by the Government's 'Everyone In' scheme overseen by Manchester City Council. We are grateful to the council and their homelessness team who worked hard to make sure our clients were safe during lockdown.

Over the next few months (April- June 2020), we continued to support the men in various practical ways. A team of our night shelter volunteers provided almost 700 hot meals. Food and hygiene parcels were delivered, and our support team made regular wellbeing phone calls and socially distanced visits.

In time, some of the men were able to move into Boaz shared houses as rooms became available. Others were able to access asylum support accommodation too, having made progress with their asylum applications.

In October 2020, government guidance finally confirmed that we would be unable to open our night shelters for the Winter 2020-21 season, as the risk of Covid-19 transmission (between guests and volunteers) in such an environment was too great, and furthermore, with nowhere safe to stay in the day and limited options for isolation should it be needed, our night shelter model just could not provide the safety and stability that was necessary. Thankfully the emergency accommodation which started in the first lockdown was able to continue throughout the year.

The lessons we had learnt from our night shelter drop-ins and also through the early months of the first lockdown were carried forwards and this fed into our new floating support project to people who, without lockdown, would be likely to have been staying in our night shelter.

- **Year-round hosting**

At the start of this financial year, two clients (one male, one female) were staying with Boaz hosts having moved in with them before the national lockdown was announced. Unsurprisingly, as the pandemic wore on, this was no longer feasible and as soon as we were able to, we moved the two individuals into our shared houses.

We kept in contact with our hosts throughout the year. At various points when things seemed to be easing, we explored re-opening our hosting programmes. We wanted to make sure that if we restarted hosting, we did so in a way that was as safe as possible for the guest and the host. This might have included quarantine periods for new guests, as well as agreements on obeying Covid-19-related laws and guidance. Sadly, due to the ongoing fluctuations in local rates of Covid-19 transmission, we were unable to relaunch hosting during the year.

- **Shared Houses**

During this year we were able to manage and support a total of 21 shared houses. Eleven of the properties are for people who have been made destitute following the refusal of their asylum claims and ten for people who have had a positive decision on their applications and been granted refugee status. The majority of our houses continue to be leased at low cost or free of charge from individual supporters. Four of our properties are leased from Green Pastures, a Christian social enterprise working to end homelessness, and two are leased from Arawak Walton, a local housing association.

Two of the properties are specifically for people with refugee status who have been reunited with family members through the Family Reunion scheme.

We were pleased to be able to move 3 women into a new shared house in the week before lockdown began. This was funded through A Bed Every Night, the Greater Manchester-wide initiative to end rough sleeping.

Holistic Support

Life in lockdown:

"My experience during lockdown has been up and down. I would wake up some days and think of my life and start crying about everything that is going in my life and with no family around. Then some days I would find distraction in talking to my friends on the phone, listening to music (thanks to Boaz for the internet), or even having a laugh with my housemates has helped.

As an asylum seeker, being in lockdown is made worse because I am thinking about my case on hold. It has made me feel like my life is at a standstill."

Despite the clear challenges of the pandemic, we have been able to continue to provide our clients with a comprehensive package of holistic support, offering both remote support and in-person socially distanced support where possible and necessary. Due to the nature of the situation we've had more frequent communication with many of our clients than we normally would, which has been positive. This has included more support work in our accommodation, which for many clients has been a positive as they have felt greater comfort in meeting in their own space without having to travel, which during the pandemic has often been anxiety inducing.

Within our package of support, we have placed an increased emphasis on wellbeing, offering individual and collective support where guidelines have allowed. This has been necessary due to the negative effect of the pandemic on many of our clients' mental and emotional wellbeing. Our support has included providing people with exercise equipment, delivering activities such as socially distanced gardening and walks, and offering online group activities like yoga and cooking classes.

In response to the pandemic, we set up our first Crowdfunder, which meant we were able to install internet access in all our shared accommodation for the first time. We have ensured that all of our clients have a device which can access this. This has been essential for our clients and has led to increased levels of digital literacy. It has helped many clients to stay connected to friends, family and other organisations, as well as being able to work with solicitors on their asylum claims and access learning and voluntary opportunities.

A further positive development this year has been moving from providing asylum seeking clients with a small food allowance in cash each week to using prepaid cards. This has received very positive feedback as it is safer, easier to administer and felt more dignified compared with our previous system where clients would collect cash each week from the office. In the early stages of lockdown, it also meant that when some places (transport and shops) were reluctant or unable to take cash, clients could still make purchases using their contactless cards. We also increased

our weekly food allowance in recognition of the fact that many clients were struggling to access enough food and food prices began to rise.

Responding to the pandemic and developing a new model of floating support

Over the last year, we have seen changes in the level and nature of demand for our service. For many existing clients, they have relied on us more than ever, given the number of other services that stopped operating or reduced their offering during the pandemic. This impacted our clients in terms of reducing opportunities for social contact and also reducing access to food, hot meals, other essentials as well as other more specific areas of support. We have responded by increasing our food allowance and providing deliveries of food/toiletries when appropriate. We have also increased our client support contact through phone calls, messaging apps, video calls, three way calls with interpreters, wellbeing walks and more.

For our wider client group, the number of referrals we have received in the last year has decreased for the first time. This has been for several reasons, including the cessation of Home Office evictions, referring partners closing their services, as well as people being able to stay with friends for longer than usual. Another factor has been that during the pandemic, other emergency accommodation options have been made available for people with no recourse to public funds through the Government's Everyone In policy and also the local A Bed Every Night programme available due to the pandemic. It was clear that this accommodation was needed, but alongside the accommodation there was a need for specialist support to ensure that people had access to legal advice and were able to access any other support and accommodation that they may be eligible for.

To respond to these changes and challenges, from October we piloted a new offer of floating support for people who are within our client group but are not (yet) staying in Boaz accommodation. This was provided in partnership with the local council and Greater Manchester Immigration Aid Unit (GMIAU). This has been successful and we are currently assessing how best we can take this forward during 2021-22.

Strategic objective 2:

To deliver a sustainable refugee support programme, enabling refugees to achieve economic wellbeing, safe, healthy and fulfilling lives while providing regular income (through rent) to Boaz

Our housing and support for people who have been granted refugee status has continued to go from strength to strength this year, despite the challenges of Covid-19. During 2020-21, we accommodated 42 refugees through our shared houses (24 men, 18 women).

9 people were supported to move on from Boaz during the year, into various accommodation opportunities including social housing and private rented accommodation.

The number of Family Reunion applications made by Boaz clients unsurprisingly ground to a halt this year due to pauses in specialist support services, and travel and border restrictions. Just one Boaz client was reunited with their family during this period.

At the start of this year, we were extremely concerned as to how the pandemic might impact our clients who had refugee status. Some of them were initially furloughed and with several clients on zero-hours contracts we were mindful that clients may struggle to maintain rent payments. Our support workers continued to work very closely with clients and also our colleagues at Arawak Walton and we are pleased that most clients have been able to maintain employment and keep up to date with rent payments. 16 clients were able to gain / maintain employment during the year and 22 clients were able to access education opportunities, which was facilitated through the provision of internet access across our houses.

Mary's story

"I was looking for somewhere to live for almost two months, and tried many different places and charities. I was hopeless. When I got the call about the Boaz house it was like a light in my life and gave me hope again. When you are granted status you have the right to stay here, but you don't have any work or money to rely on, so you can't rent a place easily.

I have a Bachelor's degree in Software Engineering from [my home country] and when I came here as an asylum seeker I started studying IT, English and Maths at Manchester College. I didn't feel confident about my English, but because everyone was so supportive it helped a lot.

My support worker at Boaz introduced me to Refugees & Mentors. Because I was interested in Network Engineering, they helped me to write my CV and get a work placement in this field.

In 2019 I started an unpaid work placement at a service provider in Manchester. I was working in the team where we monitor, support and troubleshoot internet connections and network issues. After seven weeks on placement there, the company asked if I would like to start working there. I went for an interview and they offered me a job. I started working full-time a few days later...the job has changed my life. I really love it."

Strategic objective 3:

To support people seeking sanctuary so that they might be empowered and released to contribute to their communities and wider society

At Boaz, we meet people at what is often a point of crisis and one of our immediate aims is to seek to reduce the impacts of destitution. Once people have been able to settle into their Boaz accommodation, we work with them to ensure that they are able to meet their basic needs, including food and toiletries, access to medical and legal support and so on. From that point, we provide a programme of holistic opportunities to benefit physical and mental wellbeing.

The impact of Covid-19, and the specific local restrictions in Greater Manchester, meant that our Boaz Life programme of face to face wellbeing activities was put on pause for the majority of the year. However, where restrictions allowed, we were able to do the following activities in person:

- Yoga sessions in a local park
- Household walks with a support worker
- 1:1 walks with client and support worker – these were particularly important at the start of the financial year (first lockdown), when local restrictions started easing as some people were struggling from the isolation, and other people were very anxious about knowing how to be outside safely.
- Visiting the '50 Windows of Creativity' with a client (showcase of artists work in windows around the city)
- Gardening in Boaz gardens and/or yards (we are thankful to many people who supported us with this work, including L'Arche Manchester who donated lots of lovely plants)
- An NHS optician visited 17 people in 8 Boaz houses, to deliver home eye tests. It was great to be able to offer this to clients and many people were given glasses and follow up appointments. This work was carried out in a Covid-19 secure way.

Free Shop

Our Free Shop usually provides a monthly opportunity for clients to visit the office, meet with each other, chat with staff and volunteers and choose from a range of fresh produce and other groceries and toiletries. We continued to offer an alternative Free Shop each month, however it changed several times throughout the year. Some months, support workers and volunteers made up regular Free Shop bags for clients and delivered them to houses, and other months Boaz put additional money on every person's Yordex card, in place of Free Shop deliveries. We are extremely grateful for funding which allowed us to work so flexibly in response to food shortages and supplies, client needs and lockdown restrictions.

Online Boaz Life activities and support

At the start of lockdown, we installed internet in to all Boaz houses. This has been invaluable for people's wellbeing, as well as a useful, practical tool. We ensured people had devices to access the internet, and were able to provide items to people without any through donations of smartphones, tablets and laptops.

We tried to organise Boaz Life activities online, but people were fairly reluctant to join in the early stages. We developed a weekly virtual coffee morning for several months. Numbers of attendance varied, however there were some people who attended consistently and benefited from the weekly interaction with the support team and other clients.

We also signposted to online wellbeing activities organised by other local organisations such as Manchester City of Sanctuary, as well as supporting people to access ESOL online.

In the latter part of the year, we were able to run 2 online wellbeing activities that were very successful! First, was a series of yoga classes taught by one of our support workers, who is a professional yoga teacher, via Zoom. The second was a programme of weekly cook-along workshops run by Heart & Parcel. These workshops were really popular, and provided an opportunity to cook something new, practice English, and connect with other people within Boaz, as well as with the Heart & Parcel team.

Individual / household wellbeing

As we were unable to run a Boaz Life programme of activities, support workers continued to focus on individual and household wellbeing, collecting feedback from clients about what would be helpful for their individual / house wellbeing. We were then able to source some of these items / activities from our supporters or using funding set aside for wellbeing and Boaz Life. Some of these included:

- Facilitating donations of sewing machines for several clients
- Passing on creative wellbeing packs (made by another organisation)
- Money for trainers and appropriate clothing for running and outdoor exercise
- Exercise equipment for several houses
- Stationery and equipment for people studying at college
- Money for a trip to the hairdressers
- Subscription to a health and recipes app
- Specific kitchen items for houses to help with cooking (blenders, grinders etc.).
- New sets of bedding
- Contribution towards underwear and basic clothing essentials
- Mobile credit top up

Combining face to face activities, online activities, and individual / house wellbeing, 69% of asylum seeking clients [35 people] engaged with these activities, and 45% of clients with refugee status engaged in activities.

In the last quarter of the year, we were able to develop a temporary wellbeing coordinator role to work with clients to gain meaningful feedback and to identify opportunities for developing Boaz Life in the months ahead.

Speaking out and making a difference

Lockdown meant that there were few opportunities for clients to speak out about their experiences. Some of our clients were able to share their experiences and stories on our website (www.boaztrust.org.uk/stories).

Over the course of the year though, several clients were able to volunteer with other organisations and support people in their local communities in different ways, including:

- Volunteering as an Asylum Guide for people who had recently arrived in the UK
- Volunteering on a phoneline for people at risk of or experiencing homelessness
- Volunteering in a local charity shop (when it was allowed to open)
- Supporting people with disabilities who were seeking help and advice
- Making deliveries of food parcels and basic essentials to people in need

Tawonga's experience during lockdown

"I have been volunteering with Crisis; a charity that helps homeless people. It is important for me to volunteer with them because I was once in the same situation. I know how it feels and I enjoy making a change in someone's life to give them hope. Volunteering has taken my mind away from just staying idle."

We are thankful for their hard work and inspiration in supporting others through this difficult year.

Legal support and moving on

During the first few months of this financial year, it was extremely difficult for people to progress their legal cases, with many solicitors working from home or furloughed. It was also challenging if not impossible to gather new evidence which was requested by solicitors in order to support fresh claims. Despite the slow start to the year, we were able to continue and strengthen our partnership with GMIAU. We were able to arrange and facilitate legal appointments via WhatsApp, Zoom, or phone calls.

- Throughout the year, anyone not already working with a solicitor had the opportunity to have their legal papers reviewed, and their current legal

situation and status explained to them (with an interpreter in the appointment when necessary). Everyone was advised of their options going forward, and either what was needed to progress with a new asylum application or why that wasn't possible at this time.

- 12 people made further submissions, 6 of which were made in partnership with GMIAU. This is a slight increase on last year.
- Other legal support work has included: applying for Home Office Subject Access Requests for people to receive their paperwork, supporting clients to obtain evidence, liaising between solicitors and clients (and interpreters) when needed etc.

Over the course of the year, it was wonderful to hear from 3 people (former clients) who had been granted refugee status (Leave to Remain).

Our model of support works because we support people to move on positively, usually by applying for asylum support following the submission of a fresh claim. However, due to the pandemic, move-on options have been limited and we paused our usual process of signposting people to asylum support. The main reason for this is the fact that throughout the year, asylum support/accommodation was increasingly provided in unsafe and unsupported hotels / hostels and military barracks. We ensured people knew they were eligible for alternative accommodation and gave people the choice as to whether to apply.

On numerous occasions, clients expressed high levels of anxiety about the prospect of moving on into asylum support, after the inadequacy of this accommodation, food, and medical support became increasingly well documented in the press. Like others, we have been reluctant to proactively support people to move into such high risk accommodation, but this has meant we haven't supported as many new people as we would have hoped. Over the year, 9 people were able to move out of our accommodation to asylum support accommodation.

Strategic objective 4:

To enthuse and equip churches and others locally and nationally to serve people seeking sanctuary

Progress towards this objective was heavily impacted by the pandemic. We had very few opportunities to speak with groups at events such as conferences, church services and so on during the year.

We continued to receive occasional queries and requests for advice from churches and others who were supporting people in their communities who have been through the asylum process. As well as responding directly, we frequently signpost people to organisations including the Jubilee+ Refugee Network (founded by Boaz founder Dave Smith as R2C2) and also Welcome Churches.

We kept in touch with churches who have engaged with our work in different ways over recent years, and sent them all a copy of our supporter review. We hope to be able to engage more actively during 2021-22.

During the pandemic we have had more opportunities to work closely with other partner organisations in order to build capacity and understanding and to facilitate greater support for people seeking asylum. For example, we represented refugee sector organisations on a local homelessness partnership distribution panel which meant we could facilitate donations of food, toiletries, smartphones and more to people from refugee backgrounds through some of our local partners.

We've also built positive and productive relationships with new partners in the homeless sector as we have developed our floating support model. We have worked alongside staff across multiple organisations and accommodation providers to support people in our client group. We were pleased to see that support for people with no recourse to public funds is a priority area now in the Greater Manchester homelessness plan and also a priority in our conversations with local councils. Our work was featured as a case study in a Groundswell Briefing⁴ on the impact of Covid-19 on people affected by homelessness and insecure immigration status.

Feedback from one of our clients:

"Last year everything was tough. I was homeless, I was attacked, but I will never forget the people who helped me in the hospital. Even though there was Covid-19, they looked after me so well. Now I have a second life and good things [have] happened.

⁴ <https://groundswell.org.uk/wp-content/uploads/2020/08/COVID-19-19-19-19-Fortnightly-Briefing-9-FINAL.pdf>

I got support from so many good people: A Bed Every Night, the staff at the Holiday Inn [temporary emergency accommodation] where I stayed were good people, and Cornerstone too. I'm so thankful. And now Boaz Trust. They check up on me all to see I'm ok. You help with GP and any problems. I am so thankful."

Strategic objective 5:

To work towards a more just asylum system where no one is left destitute

While the changing and increasing impact of Covid-19 has taken up much of our attention this year, it is also true that the language and action of the hostile environment for people seeking asylum and other migrants has also filled our minds and our media.

Safe routes to the UK for refugees have been closed down or paused due to the Covid-19 pandemic, and the relatively small number of people who have tried to make the journey independently across the channel have been demonised and vilified in the media. There has also been the well documented use of disused army barracks to provide asylum accommodation which is inadequate, not fit for purpose and demeaning.

The news stories and reports have understandably had an impact on our clients' wellbeing as they see the headlines, rhetoric and worrying reports. In response to this, we strengthened our resolve to increase our advocacy work over the course of the year.

We have continued to work with partners to ensure that the voices and experiences of our clients are heard and included in research and consultations, including:

- Submitting evidence from clients (and staff) highlighting their negative experiences of asylum accommodation and support for the Wake Up Call report (published July 2020 by Refugee Action)
- Working with NACCOM to contribute towards a session of the All Party Parliamentary Group on Universal Credit in May 2020. We submitted examples of concerns and frustrations with Universal Credit but also recent, local examples of good practice that seem easily replicable
- Submitting case studies and evidence to evaluation and strategy development work for other organisations including A Bed Every Night and NACCOM.

Early on in the pandemic, the Home Office agreed not to evict people from asylum accommodation after they had received a positive or negative decision. As the months passed by and aspects of lockdown eased in some parts of the country, evictions seemed to be restarting. We co-signed letters calling on the Home Office to halt evictions and also worked with local partners to send a letter to our local council leaders asking them to support us in this during the Autumn. We took part in a campaign on social media using the #StopAsylumEvictions hashtag.

Alongside our advocacy work around the evictions, our floating support (from October 2020) offer meant that where possible we were working 'on the ground' to practically support people so that they understood their situation and where

possible, steps were made to secure longer term accommodation and support. At the time of writing, evictions from asylum accommodation remain on pause.

At the start of 2021 as the country entered a new lockdown, awareness was rising of the terrible conditions people seeking asylum were being forced to endure in military barracks in different parts of the UK. The barracks were mostly being used for new arrivals, however there was concern that there was appetite to increase this to include those who applied for asylum support (Section 4). This directly impacts our clients.

We spoke out about the need for people seeking sanctuary to be treated with dignity and respect, and to be given safe and appropriate accommodation, and we encouraged our supporters to write to their MPS on this matter. There was evidence from Public Health and others that the accommodation was unsafe and should not be used, and a significant number of media outlets picked up on the story. Individuals accommodated in Napier Barracks in Kent were moved in April 2021. However, the barracks have since been reopened and are now again housing hundreds of people.

In February 2021 we joined with many organisations to call upon the Government to reopen safe, legal routes to refugee resettlement.

In January we created a new post of Advocacy and Communications Manager in order to increase our capacity to work in a more strategic and less reactive way. This was very timely as in March 2021 the government announced their New Plan for Immigration. The proposals were devastating in their scope and represented the biggest potential shift in policy that we have known before in the history of Boaz.

Our belief is that the proposals for the New Plan for Immigration undermine the fundamental human right to seek asylum, and ride roughshod over the lives of people forced to flee their homes owing to conflict, instability or persecution. As we moved into the new financial year, responding to this and enabling our supporters to speak out has become a core focus.

Supporting our staff

Our priority this year has been to ensure that we have been able to continue to provide safe and stable accommodation and specialist support for our clients. In order to do this well we have worked hard to ensure that our staff team have been supported and equipped to deal with home / remote working. We are grateful for funding that has allowed us to upgrade laptops and ensure that home working environments are safe for staff.

We have maintained regular team meetings and catch ups with staff throughout lockdown. We developed a new intranet so that essential Covid-19 updates and staff policies etc. were easily accessible. We have offered flexible working where this was beneficial in terms of hours of work and reductions in hours when this was necessary. During the post-Christmas lockdown, we offered staff who would be affected by home schooling the option of partial furlough and 3 staff took up this offer.

We have continued to offer staff support if and when needed through our Employee Support Offer whereby we provide up to 3 free sessions with a trained counsellor.

Our previous work to develop Working Well at Boaz through competencies and new quarterly check ins proved beneficial this year in terms of keeping focused and also providing means of acknowledging and celebrating successes and progress in real time, which was much needed this year.

Parts of Greater Manchester have been in almost continuous lockdown over the past year. For a brief period in the summer when it seemed as though we may be able to reopen our office and return to work, we worked hard to ensure that the Boaz office was Covid-19 secure. We secured funding to purchase plastic screens, signage, hygiene supplies and so on. We haven't yet been able to fully return to the office. However some staff have occasionally been working in the office so it is important that these measures are in place.

Volunteers

In this section we usually celebrate the 300+ volunteers who we work with each year, mainly through our night shelter. During the year, we kept in touch with night shelter coordinators and volunteers to keep them up to date as we made decisions around the night shelter, and also to help them stay connected with Boaz. This included a survey which was helpful in terms of our understanding of how volunteers were feeling about returning to a night shelter provision.

Sadly, without our night shelter we were only able to work with a small number of volunteers during 2020-21. We are so grateful for each and every person who has supported our work through volunteering during this challenging season. Over the course of the year, around 20 volunteers supported us in the following ways:

- Minor but crucial maintenance tasks in our houses, including regular DIY tasks and helping staff with a deep clean
- Food preparation for former night shelter guests (small teams from across five of our night shelter venues)
- Delivery of hot meals and supplies to our former clients staying in hostels
- Hosting placements during early lockdown
- Gardening safely with clients
- Packing up and delivering food and toiletries for our alternative Free Shop

In summer 2020, when it seemed as though lockdown might be lifting, we began plans to relaunch our hosting scheme and we also began to develop a new befriending scheme, targeting our night shelter volunteer network. Unfortunately, due to the localised lockdowns which were enforced from July onwards, we weren't able to make the progress we'd hoped for in terms of increasing our engagement and activities with volunteers. In Spring 2021, just before the end of the financial year, we re-started work on our befriending project and we hope this will be launched in Summer 2021.

Structure, Governance and Risk

The Boaz Trust was formed on 1 June 2004 and registered as a charity on 6 July 2005. The Boaz Trust was established under a model trust deed which established the objects and powers of the charitable trust.

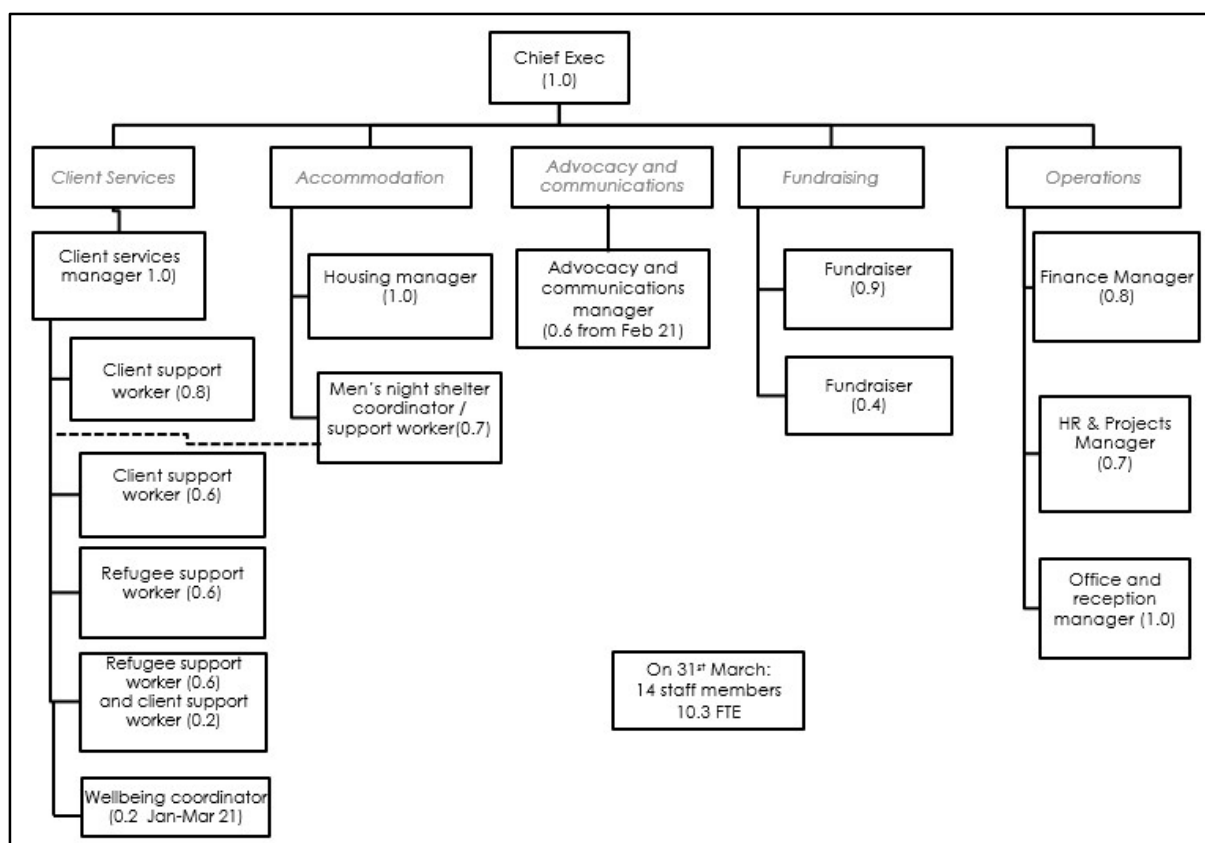
The Trust is governed by a Board of Trustees, elected to serve for a period of two years by resolution of existing trustees at special meetings held under Clause 15 of the Trust's constitution. The Boaz Trust's trustees are responsible for the overall management of the charity. Trustees are chosen for their commitment to people seeking sanctuary, their support for the values and ethos of the organisation, and for their specific personal and / or professional experience and expertise.

The role of a Boaz Trustee is set out in our trustee role description which defines the duties and responsibilities of a trustee in the context of our vision, values and work as an organisation. This draws on the Charity Commission's The Essential Trustee document. Throughout the year, information about trustee-related training and development opportunities from a range of networks and sources was shared with and among trustees.

During 2020-21 we took the opportunity to begin to review our trustee-related processes and proceedings, including induction, training and ongoing support. Due to the Covid-19 pandemic, there was a strong focus on IT support to ensure that all trustees were fully able to engage in our work throughout this challenging year. We have drafted a new trustee induction process as a result of this work. Detailed feedback from individual trustees has fed into recommendations for future governance development work which will take place in 2021-22.

The trustees oversee the Boaz Trust's policies, plans and financial affairs, and supervise the work of the Chief Executive in carrying out this work. There are currently 4 active trustee-led subgroups covering different areas of our work: finance, housing, strategy and client support, which each include staff and trustees. The subgroups meet in the weeks before the full board and make reports and recommendations to the full board as appropriate.

The Chief Executive is appointed by the trustees and is accountable to them for managing the charity as a whole. This was our staffing structure as at 31/3/21:



Remuneration Policy for Key Management Personnel

The Board of Trustees and the Chief Executive Officer are responsible for directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustees received remuneration in the year. All posts at the Boaz Trust are paid according to the level of responsibility in their roles. Salaries are benchmarked against charities of a similar size, location and service. All staff are paid above the living wage and the highest salary does not exceed £41,810 FTE per annum.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to the major risks. Risks are considered under the headings suggested by the Charity Commission: Governance; Operational; Financial; External Environment; Compliance and Regulation. The trustees require the Chief Executive to actively manage these risks throughout the year.

This year, the primary risks facing the charity related to Covid-19. As the pandemic took hold, both service delivery and income generation were at risk and were closely monitored, with contingency and continuation plans reviewed and developed across all areas of our work. Methods were found to re-design service delivery where necessary, and where grant-funded activity did have to be delayed

or revised, this was done in agreement with the funders. In terms of income generation – a particular worry this year for many charities – trustees were provided with regular monitoring of our various sources of income, on a timely basis to permit review of expenditure if required. All these areas continue to be monitored carefully in 2021/22, to ensure continuing financial stability in the medium-term.

Serious incident: Report of a data breach

Along with thousands of other charities and organisations in the UK, the USA and beyond, we were the victims of a data security incident which took place during February 2020. Our database supplier, Blackbaud, was hit by a series of cyber-attacks in the first quarter of the calendar year, and they notified us about this in July 2020. They informed us that some personal data in a backup copy of our database may have been accessed in the breach. They provided reassurance that due to their own security measures and following detailed investigations, they felt that the risk to individuals was low.

We responded quickly in line with our GDPR processes and policies. We reported the breach (and our resulting actions) to the Information Commissioner's Office and Charity Commission. We made efforts to contact everyone on our database who may have been affected and changed all relevant passwords and reviewed our internal processes to ensure we were working as safely as possible. Both the Charity Commission and the ICO confirmed that they were satisfied with our response to the incident and no further action has been taken.

Plans for the future period

At the time of writing, we are still living and working under various restrictions due to the Covid-19 pandemic and the future remains uncertain in terms of when restrictions will be lifted and whether there might be further Covid-19 waves for example as we approach Winter 2021. We all face a high degree of uncertainty, which makes it difficult to plan ahead.

During the pandemic, for the first time many of our client group were able to access more mainstream accommodations through the "Everyone In" scheme. Furthermore, many hundreds of people across the UK have been allowed to stay on in asylum accommodation, even after they had received a positive or negative decision on their asylum claims meaning their support would ordinarily have stopped. As we approach the end of lockdown (Spring 2021), there is real uncertainty over when this will end, and so we are bracing ourselves for a significant number of referrals; there are hundreds of people across Greater Manchester who could be made homeless. We continue to work closely with other local organisations and councils to monitor this situation.

We are continuing to provide floating support for people with no recourse to public funds who are staying in temporary accommodation. We are keen to develop this work during the next year as we recognise that there is a need for informed specialist support alongside legal provision in order to help people move out of destitution. We are also currently working with local partners in the homelessness sector to plan ahead for the Cold Weather Provision next winter, where we have been asked to provide our specialist support once again.

In Greater Manchester we are proud to be part of the Step Change consortium, which was officially launched in April 2021. This group is made up of 9 local refugee sector organisations who were granted funding from the National Lottery Communities Fund to work together with a vision to 'transform the experience of refugees and people seeking asylum in Greater Manchester.'

In terms of the wider organisation, the last year has shown that we can work flexibly and respond to challenges and opportunities when they arise. It has also highlighted some weaknesses in terms of our staff structure so in the first part of 2021-22 we will be exploring the possibility of reviewing our structure to identify ways to improve our stability and sustainability for the years ahead. We will also continue and build on the work we have started this year in terms of our approach to equity, diversity and inclusion. This work will also feed into an ongoing review of governance processes and practice.

Our vision remains the same- we want to see an end to people being forced into destitution and we want to see people experiencing life in all its fullness and this will remain our focus during 2021-22.

Fundraising

We fundraise to secure the resources we need to carry out our charitable objectives.

We do this mainly through inviting donations from individuals and organisations, and applying for grants from Trusts and Foundations.

We have two fundraisers whose roles equate to 1.3 FTE. All our fundraising is overseen by the Chief Executive. We are regulated by the Fundraising Regulator and our two fundraisers are individual members of the Chartered Institute of Fundraising. We adhere to the Fundraising Regulator's Code of Fundraising Practice and the Fundraising Promise. We follow guidance from the Chartered Institute of Fundraising on treating donors fairly and have a policy on protecting supporters who may be in vulnerable circumstances. We do not use external companies to deliver our fundraising activities.

We want everyone to have a positive experience of the Boaz Trust and if something goes wrong, or someone is unhappy with something the Boaz Trust has done, we will react promptly, take complaints seriously and investigate fairly and openly. We will acknowledge any complaints within five working days and follow the procedure set out in our Fundraising Complaints Policy. Our Vulnerable Supporters Policy, Privacy Policy and Fundraising Complaints Policy are available on our website⁵ and from our office on request. These policies are reviewed annually. During the year we received no complaints about our fundraising.

Thank you to our donors

We wish to thank and acknowledge the trusts, foundations and funding organisations who made our work possible during the period of this report including, but not limited to:

The AB Charitable Trust	The Leathersellers' Company
AK Foundation	The Leigh Trust
The Barrow Cadbury Trust	Lloyds Bank Foundation
Charities Aid Foundation	Marsh Christian Trust
Comic Relief	Migration Exchange
Crisis	The National Lottery Community Fund
Forever Manchester partnering with	The Odin Charitable Trust
the National Emergencies Trust	The Oglesby Foundation
The Greater Manchester Mayor's	The Pat Newman Memorial Trust
Charity	Sport England
The Henry Smith Charity	The Treeside Trust
The Issachar Foundation	We Love Mcr Charity
The Joseph Rank Trust	The Zochonis Charitable Trust

⁵ www.boaztrust.org.uk/pages/17-supporters

During the pandemic we were especially thankful for support from several Trusts and Foundations who made additional funds available and allowed greater flexibility with existing grants. This allowed us to react quickly and adapt our service to enable it to continue through lockdown and ongoing restrictions.

Thank you to the many organisations, churches and other faith groups, corporate and independent business that generously supported our work through financial gifts and other donations such as PPE, cleaning supplies and more.

Thank you also to the individuals who supported our work with gifts and donations, including those who raised sponsorship or fundraised online and those who have generously allowed us to use their houses again this year.

Financial Review

We started the year with healthy reserves, thanks to a combination of the generosity of our wonderful supporters, close control of expenditure during 2019/20 when grant funding was proving less encouraging mid-year, and then an increase in grant funding later in the year.

Our main income streams are donations, grants and lettings of rooms to refugee clients (who are able to pay rent). In 2020/21 our income from refugee room rentals held steady, and income from donations – especially from individuals, despite fears that supporters might themselves be constrained by problems in the economy - actually increased. Grant funding also increased this year with many grant applications being successful throughout 2020-21. We also saw success in several applications for Covid-19-specific funding from both existing and new grant funders. Through our strong ongoing relationships with grantors, we were in a good position to access additional funding during this difficult time. As a result of this, our grant income significantly exceeded our budget for the year. More than £120,000 in grants relating to Covid-19 activity was received, which enabled us to focus time and energy on adapting and extending our activity, and new multi-year grants brought in £208,000. Meanwhile, whilst fundraising events and sponsorship have not traditionally generated a large proportion of our income, so that we were less exposed than many charities to the Covid-19 restrictions on these areas, our wonderful supporters continued to raise funds despite the challenges.

The combined effect of all these was to increase our total income by nearly 48% from £610,010 to £902,267. Meanwhile expenditure also went up, but only by 15%, with increases including utility costs for the houses, higher expenditure on house maintenance than in the more cautious 2019/20 year, increasing the weekly food allowances which we were able to give clients, and office / procedural adaptations arising from Covid-19. Partially offsetting these increases were reduced costs of Hosting and night shelters (which had to be stopped due to Covid-19) and client travel costs (as activities were reduced and clients – like everyone else - were encouraged to “stay at home”)

As a result, we finished the year with net income of an unprecedented £247,830, increasing our balances from the £372,695 brought forward to £620,525 at the end of the year. Most of the donations and some of the grants were Unrestricted, such that of the closing balances of £620,525, only £131,855 was Restricted to specific projects, including £81,539 awarded in 2020/21 but relating to the future costs of specific projects continuing in 2021/22, including salaries. (Many of the Unrestricted grants received in the year also relate to ongoing costs of work continuing in 2020/21, but without the constraints of Restricted income.)

The house gifted to us in 2018/19 was depreciated in accordance with our accounting policies. Our Reserves Policy was amended such that our General Reserve, to cover the costs of reinstating properties returned in the event that we

ceased activity and to underwrite half the potential shortfall between predicted income and budgeted expenditure for the year ahead, was increased to additionally cover half the planned deficit approved (on the strength of the improved financial position) in the following year's budget; the General Reserve was thus increased to £99,000. In addition, trustees designated funds for post-Covid-19 Recovery & Development, bringing our total Designated funds to £225,837.

The remaining £262,833 is our general unrestricted reserve, which enables us to commit to future activity and supports the running costs and overheads which are often not covered by grants. Some of the increase here is due to grants which are Unrestricted but nevertheless intended to support our core costs beyond the 2020/21 financial year, and some to the much-appreciated increase in individual donations in 2020/21.

The Trust has never before had such financial flexibility, and having concentrated initially on diverting resources to respond to Covid-19, we have now moved into a period of reviewing our structure and activities, building on our existing strengths and relationships to expand our work in areas where we can increase our impact. For example, we are able to continue to fund the asylum-seeker bed spaces previously supported by the Greater Manchester Mayor's fund for the "A Bed Every Night" (ABEN) scheme, and are excited to be part of the Step Change consortium, and with partner organisations to be providing floating support and advice to more people than we are able to take on as full Boaz clients. Encouraged by specific funding and supporter feedback, we are also boosting our focus on advocacy, responding to the causes of destitution as well as to its effects.

Looking forwards, we have to be mindful that the economic effects of the pandemic will continue, and that many grant-making organisations are being understandably cautious beyond immediate needs. However, we are hugely grateful for the ongoing generosity and commitment of our many regular donors which gives us stability to continue our activities with confidence, as well as excited by the opportunities for review and expansion which the 2020/21 financial position enables us to explore.

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2021 which are set out on pages 39-61.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Catherine Hall FCCA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey Street, Manchester, M4 6JG

Date.....

Accounts and Financial Statements

The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The Boaz Trust
Statement of Financial Activities
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:				
Donations and legacies	3	297,309	398,964	696,273
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	4	204,287	968	205,255
Other trading activities	5	-	-	-
Investments	6	739	-	739
Total income		502,335	399,932	902,267
Expenditure on:				
Raising funds	7	33,790	8,098	41,888
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	8	276,525	336,024	612,549
Total expenditure		310,315	344,122	654,437
Net income/(expenditure) before net gains/(losses) on investments		192,020	55,810	247,830
Net income/(expenditure) for the year	10	192,020	55,810	247,830
Transfer between funds		-	-	-
Net movement in funds for the year		192,020	55,810	247,830
Reconciliation of funds				
Total funds brought forward		296,650	76,045	372,695
Total funds carried forward		488,670	131,855	620,525

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

The Boaz Trust
Statement of Financial Activities
for the year ended 31 March 2021

Comparative figures for the period ended 31 March 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income from:				
Donations and legacies	3	209,933	155,579	365,513
Charitable activities: working to end destitution amongst asylum seekers and refugees	4	243,536	-	243,536
Other trading activities	5	254	-	254
Investments	6	708	-	708
Total income		454,431	155,579	610,011
Expenditure on:				
Raising funds	7	37,013	-	37,013
Charitable activities: working to end destitution amongst asylum seekers and refugees	8	334,415	199,408	533,823
Total expenditure		371,428	199,408	570,836
Net income/(expenditure) before net gains/(losses) on investments		83,003	(43,829)	39,175
Net income/(expenditure) for the year	10	83,003	(43,829)	39,175
Transfer between funds		-	-	-
Net movement in funds for the year		83,003	(43,829)	39,175
Reconciliation of funds				
Total funds brought forward		213,647	119,874	333,521
Total funds carried forward		296,650	76,045	372,696

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

The Boaz Trust
Balance Sheet
as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	13	68,800	69,400
Total fixed assets		68,800	69,400
Current assets			
Debtors	14	80,274	60,722
Current asset investments	15	25,000	25,000
Cash at bank and in hand	16	465,150	236,352
Total current assets		570,424	322,074
Liabilities			
Creditors: amounts falling due in less than one year	18	(18,699)	(18,779)
Net current assets		551,725	303,295
Total assets less current liabilities		620,525	372,695
Net assets		620,525	372,695
Funds of the charity:			
Restricted income funds	20	131,855	76,045
Unrestricted income funds	21	488,670	296,650
Total charity funds		620,525	372,695

The notes on pages 44 to 61 form part of these accounts.

Approved by the trustees on 6th August 2021 and signed on their behalf by:

Phil Rawlings

Philip Rawlings (Trustee)

Martin Palmer

Martin Palmer (Trustee)

The Boaz Trust
Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	28	228,059	19,362
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		739	708
Acquisition of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		739	708
Increase/(decrease) in cash and cash equivalents in the year		228,798	20,070
Cash and cash equivalents at the beginning of the year		236,352	216,283
Cash and cash equivalents at the end of the year		465,151	236,353

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The Boaz Trust constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Specifically, the trustees are closely monitoring areas of income which could be adversely affected by Covid-19, but do not consider that any effects either to date or currently anticipated materially impact the charity's ability to continue as a going concern.

The trustees have made no judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

Income (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Tax reclaimed by the charity on gift aided donations is treated as unrestricted funding.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and associated costs.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity including support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs are not allocated because the charity just has one activity.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets with a purchase price of less than £1000 are not capitalised. Individual fixed assets costing £1000 or more are capitalised at cost or at reasonable value on receipt, and are depreciated over their estimated useful economic lives on a straight line basis.

The house gifted to the Trust on 15th January 2019 was brought into the accounts at the surveyor's valuation of £70,000. As the trustees plan to maintain the condition of the property, the estimated residual value of the asset based on the valuation of the land at £40,000 is to be depreciated over 50 years.

k Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l Cash at bank and in hand

Cash at bank and cash 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.

Notes to the accounts for the year ended 31 March 2021 (continued)

m Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

o Financial instruments

The charity 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.

p Pensions

The Boaz Trust contributes 6% of gross salaries to employees' pensions. Prior to the charity's Automatic Enrolment staging date of 1st June 2016, this was offered by the charity, and the contribution was paid into personal pension schemes as requested by employees taking up the offer.

Since the Automatic Enrolment staging date of 1st June 2016, all staff have been enrolled in the charity's AE pension scheme. Accrued entitlements at that date were paid into the AE scheme.

There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £
Donations from organisations and churches	26,481	2,340	28,821
Donations from individuals	124,114	30,459	154,573
Tax reclaimed on gift aided donations	18,452	-	18,452
Grants - unconditional on performance	127,062	366,165 *	493,227
Sponsorship	1,200	-	1,200
Total	297,309	398,964	696,273

* Restricted grants included

£40,867 in total from the Lloyds Bank Foundation for England and Wales

£32,220 from the Barrow Cadbury Trust / The National Lottery Community Fund Covid-19 Support Fund

Comparative figures for the period ended 31 March 2020

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2020 £</i>
<i>Donations from organisations and churches</i>	<i>21,839</i>	<i>4,410</i>	<i>26,249</i>
<i>Donations from individuals</i>	<i>108,253</i>	<i>11,020</i>	<i>119,273</i>
<i>Tax reclaimed on gift aided donations</i>	<i>13,286</i>	<i>-</i>	<i>13,286</i>
<i>Donation in Kind (Mora St property)</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Grants - unconditional on performance</i>	<i>63,000</i>	<i>140,149 *</i>	<i>203,149</i>
<i>Sponsorship</i>	<i>3,555</i>	<i>-</i>	<i>3,555</i>
<i>Legacies</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total	209,933	155,579	365,513

* Restricted grants included £24,067 from the Lloyds Bank Foundation for England and Wales

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £
Rent & Housing Benefit	139,164	-	139,164
Grant income received as delivery partner in the 'A Bed Every Night' scheme	62,320	-	62,320
Other grant income received for charitable activities		888	888
Other charitable activities	2,803	80	2,883
Total	204,287	968	205,255

Comparative figures for the period ended 31 March 2020

	Unrestricted £	Restricted £	Total 2020 £
<i>Rent & Housing Benefit</i>	<i>139,009</i>	<i>-</i>	<i>139,009</i>
<i>Grant income received as delivery partner in the 'A Bed Every Night' scheme</i>	<i>104,527</i>	<i>-</i>	<i>104,527</i>
<i>Other charitable activities</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total	243,536	-	243,536

5 Income from other trading activities

	2021 £	2020 £
Fundraising events	-	254
	-	254

All income from other trading activities is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	Total 2021 £
Investment income	739	-	739
	739	-	739
<i>Comparative figures for the period ended 31 March 2020</i>			
	Unrestricted £	Restricted £	2020 £
<i>Investment income</i>	<i>708</i>	<i>-</i>	<i>708</i>
	<i>708</i>	<i>-</i>	<i>708</i>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

7 Cost of raising funds

	Unrestricted £	Restricted £	Total 2021 £
Fundraisers salary and oncosts	31,310	8,098	39,408
Fundraising events and other costs	2,480	-	2,480
	<u>33,790</u>	<u>8,098</u>	<u>41,888</u>

Comparative figures for the period ended 31 March 2020

	Unrestricted £	Restricted £	Total 2020 £
<i>Fundraisers salary and oncosts</i>	<i>35,478</i>	<i>-</i>	<i>35,478</i>
<i>Fundraising events and other costs</i>	<i>1,535</i>	<i>-</i>	<i>1,535</i>
	<u><i>37,013</i></u>	<u><i>-</i></u>	<u><i>37,013</i></u>

8 Analysis of expenditure on charitable activities

	Activity £	Total 2021 £	Total 2020
Staff costs	317,996	317,996	288,187
Office & administration costs	52,855	52,855	47,053
Engagement, campaigning and publicity	1,963	1,963	2,277
Depreciation	600	600	600
Bad debts (see note below)	-	-	-
Beneficiary support			
Accommodation			
utilities, rent, ins'ce	119,896	119,896	99,029
upkeep of properties	71,008	71,008	49,311
Payments			
food	35,324	35,324	10,193
travel	984	984	10,930
other	2,280	2,280	1,176
Services			
legal and interpretation	5,084	5,084	7,478
Nightshelters	641	641	13,318
Boaz Life activities	1,460	1,460	1,978
Governance costs (see note 9)	2,458	2,458	2,293
	<u>612,549</u>	<u>612,549</u>	<u>533,823</u>

	2021 £	2020 £
Restricted expenditure	336,024	199,408
Unrestricted expenditure	276,525	334,415
	<u>612,549</u>	<u>533,823</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

9 Analysis of support and governance costs

	Support £	Governance £	Total 2021 £	Total 2020 £
Independent examination fees	-	1,260	1,260	1,320
Trustee indemnity insurance	-	1,032	1,032	628
Trustee training & meeting costs	-	-	-	179
Professional subscription	-	166	166	166
	-	2,458	2,458	2,293

The charity has one activity and therefore does not apportion support costs

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	600	600
Operating lease rentals:		
Photocopier	940	984
Independent examiner's fees	1,260	1,320

11 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	316,297	286,300
Social security costs	23,360	21,266
Pension costs	17,747	16,099
Redundancy and termination costs	-	-
	357,404	323,665

No employee has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 14 (2020:13).

The average full time equivalent number of staff employed during the period was 11.0 (2020: 10.5).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £48,847 (1.0 fte) (2020: £41,484 (0.9 fte)).

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

12 Trustee remuneration and expenses, and related party transactions

No trustee received any remuneration or reimbursed expenses during the year (2020: Nil).

No-one connected with a trustee received remuneration or reimbursed expenses in the year.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

13 Fixed assets: tangible assets

The charity owns a house, gifted to it in January 2019, which it uses to accommodate asylum seekers.

Cost	Mora St House £	2021 Total £
At 1 April 2020	70,000	70,000
Additions	-	-
Disposals	-	-
At 31 March 2021	70,000	70,000
Depreciation		
At 1 April 2020	600	600
Charge for the year	600	600
Disposals	-	-
At 31 March 2021	1,200	1,200
Net book value		
At 31 March 2021	68,800	68,800
<i>At 31 March 2020</i>	<i>69,400</i>	<i>69,400</i>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

Fixed assets: tangible assets (continued)

Comparative figures for the period ended 31 March 2020

Cost	<i>Mora St House £</i>	<i>2020 Total £</i>
<i>At 1 April 2019</i>	<i>70,000</i>	<i>70,000</i>
<i>Additions</i>	<i>-</i>	<i>-</i>
<i>Disposals</i>	<i>-</i>	<i>-</i>
<i>At 31 March 2020</i>	<i>70,000</i>	<i>70,000</i>
Depreciation		
<i>At 1 April 2019</i>	<i>-</i>	<i>-</i>
<i>Charge for the year</i>	<i>600</i>	<i>600</i>
<i>Disposals</i>	<i>-</i>	<i>-</i>
<i>At 31 March 2020</i>	<i>600</i>	<i>600</i>
Net book value		
<i>At 31 March 2020</i>	<i>69,400</i>	<i>69,400</i>
<i>At 31 March 2019</i>	<i>70,000</i>	<i>70,000</i>

14 Debtors

	<i>2021 £</i>	<i>2020 £</i>
Prepayments and accrued income	<i>80,274</i>	<i>60,722</i>
	<i>80,274</i>	<i>60,722</i>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Current asset investments

	2021 £	2020 £
Current asset investments	25,000	25,000
	<u>25,000</u>	<u>25,000</u>

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

The current asset investment is unsecured loan stock issued by Green Pastures Community Benefit Society (No. 31116R), an Industrial & Provident Society based in the UK. The investment is for a fixed term of under one year and the value is both at cost and the trustees' best estimate of market value.

At 31st March 2021 the Trust was in the process of opening a 1-year fixed-term savings account with the Charity Bank.

16 Cash at bank and in hand

	2021 £	2020 £
Short term cash investments (less than 3 month maturity date)	196,068	85,829
Cash at bank and on hand	269,082	150,523
	<u>465,150</u>	<u>236,352</u>

17 Agency collections

Funds administered by Street Support awarded by the Migration and Destitution Action Group (MDAG) to Boaz clients and former clients may be passed on to the recipients via The Boaz Trust. Such transactions are recorded as agency collections.

Food allowances awarded by the British Red Cross to Boaz clients - at increased support levels for much of 2020/21 - have been administered via The Boaz Trust since Covid-19 led to the temporary closure of BRC drop-in facilities. Such transactions are recorded as agency collections.

	2021 £	2020 £
Amount held at start of the period	-	-
Amounts received		
MDAG	349	-
British Red Cross	22,530	-
Bank charges on amounts received	-	-
Amounts distributed		
MDAG	(383)	-
British Red Cross	(22,530)	-
Amount held at end of the period	<u>(34)</u>	<u>-</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Short term compensated absences (holiday pay)	4,329	2,327
Other creditors and accruals	14,404	16,452
Grants received in advance	-	-
Deferred income	-	-
	18,733	18,779

19 Deferred income

	2021 £	2020 £
Deferred grant brought forward	-	-
Grant received	556,435	307,676
Released to income from charitable activities	(556,435)	(307,676)
Deferred grant carried forward	-	-

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

20 Analysis of movements in restricted funds

	Balance £	Income £	Expenditure £	Transfers £	Balance at £
Charitable activity: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants					
Advocacy & Influencing	-	7,500	-		7,500
Beneficiary Essentials	917	1,500	(1,168)		1,249
Beneficiary Payments	2,752	500	(258)		2,994
Boaz Life	1,440	3,638	(1,447)		3,631
Chief Exec salary	-	30,311	(28,141)		2,170
Client Support Work sal	1,577	41,198	(32,981)		9,794
Client Transport	5,009	4,736	(971)		8,774
Client Support Mgr sal	12,822	55,155	(52,381)		15,596
Finance Mgr salary	-	16,280	(15,464)		816
Food	7,639	43,786	(35,347)		16,078
Fundraiser salary	-	8,665	(8,098)		567
Hosting	123	-	-		123
House running costs	16,507	41,786	(57,518)		775
House major works	2,250	-	(2,250)		-
Internet provision	-	7,777	(7,032)		745
Legal Services Mgr	1,753	-	-		1,753
Nightshelter	831	1,120	(642)		1,309
Office & Administration	-	43,766	(21,388)		22,378
Office / HR Mgr salary	-	9,768	(9,068)		700
Refugee Support Worker	16,318	34,092	(33,084)		17,326
Social Enterprise	492	-	(492)		-
Supervision	-	4,439	(1,860)		2,579
Supported Housing Mgr	-	32,729	(28,772)		3,957
Translation	-	11,186	(5,064)		6,122
Volunteer Exps BoazLife	2,560	-	(47)		2,513
Website	3,053	-	(648)		2,405
	<u>76,045</u>	<u>399,932</u>	<u>(344,122)</u>	<u>-</u>	<u>131,855</u>
Total	<u>76,045</u>	<u>399,932</u>	<u>(344,122)</u>	<u>-</u>	<u>131,855</u>

Transfers

There were no transfers between funds during the year.

Ongoing projects

Of the closing balances in Restricted funds, £81,539 relates to specific projects continuing in 2021/22, including salaries and funding granted which relates to running costs over a 12-month period.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

Analysis of movements in restricted funds (continued)

Comparative figures for the period ended 31 March 2020

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
<i>Charitable activity: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants</i>					
Beneficiary Essentials	540	1,160	(783)		917
Beneficiary Payments	2,121	960	(329)		2,752
Boaz Life	3,007	390	(1,957)		1,440
Business Dvpmt Mgr	9,723	-	-	(9,723)	-
Chief Exec salary	1,500	-	(1,500)		-
Client Support Work sal	1,439	24,567	(24,429)		1,577
Client Transport	6,110	6,103	(7,204)		5,009
Client Support Mgr sal	-	51,182	(38,360)		12,822
Food	8,365	9,466	(10,192)		7,639
Hosting	151	-	(28)		123
House running costs	9,053	43,555	(36,101)		16,507
House major works	-	3,290	(1,040)		2,250
Legal Services Mgr	2,680	-	(927)		1,753
Nightshelter	28,196	30	(27,395)		831
Office & Administration	860	14,625	(15,485)		-
Refugee Support Worker	38,845	-	(32,250)	9,723	16,318
Social Enterprise	932	-	(440)		492
Supervision	-	-	-		-
Translation	-	250	(250)		-
Volunteer Exps BoazLife	2,620	-	(60)		2,560
Website	3,730	-	(677)		3,053
	<u>119,874</u>	<u>155,579</u>	<u>(199,408)</u>	<u>-</u>	<u>76,045</u>
Total	<u>119,874</u>	<u>155,579</u>	<u>(199,408)</u>	<u>-</u>	<u>76,045</u>

Transfers

The unspent balance on the Business Development Manager fund at the end of the funded project was transferred during the year to the Refugee Support Worker salary fund, funded by the same grantor, with the grantor's agreement.

Ongoing projects

Of the closing balances in Restricted funds, £49,475 related to specific projects continuing in 2020/21, including salaries and funding granted which relates to running costs over a 12-month period.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

Analysis of movements in restricted funds (continued)

Name of fund	Description, nature and purposes of the fund
Advocacy & Influencing	To defray costs of advocacy activities
Beneficiary Essentials	To defray costs of toiletries and cleaning materials for clients
Beneficiary Payments	To defray specific costs for clients
Boaz Life	To provide classes and activities for clients
Business Dvpmt Mgr	For payment of Business Development Manager: Refugee Housing
Chief Exec salary	For payment of CEO salary and oncosts
Client Support Work sal	For payment of caseworker salary and oncosts
Client Transport	To defray travel costs for clients
Client Support Mgr sal	(formerly Female Caseworker sal) For payment of client support manager/ caseworker salary and oncosts
Finance Mgr salary	For payment of Finance Manager salary and oncosts
Food	For provision of food to clients
Fundraiser salary	For payment of Fundraiser salary and oncosts
Hosting	For payment of salary, oncosts and expenses for hosting
House running costs	To provide and maintain houses
House major works	To contribute to costs of major works on specific properties
Internet provision	For provision of internet access to supported houses
Legal Services Mgr	For payment of Legal Services Manager
Nightshelter	For the provision of nightshelters between October and May
Office & Administration	To defray costs attributable to Boaz office and administration
Office / HR Mgr salary	For payment of Office / HR Manager salary and oncosts
Refugee Support Worker	For payment of Refugee Support Worker salary and oncosts
Social Enterprise	Consultant fees relating to 'Exempt Allowance' application
Supervision	To defray costs of supervision and training of case workers
Supported Housing Mgr	For payment of Supported Housing Manager salary and oncosts
Translation	To defray costs of interpreters for clients and translation
Volunteer Exps BoazLife	To defray costs to volunteers of travel to Boaz Life activities
Website	For cost of website development

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

21 Analysis of movement in unrestricted funds

	Balance £	Income £	Expenditure £	Transfers £	As at 31 £
Unrestricted funds:					
General fund	168,613	502,335	(309,715)	(98,400)	262,833
Designated funds:					
General Reserve	50,600	-	-	48,400	99,000
Recovery & Development Reserve	-	-	-	50,000	50,000
Mora Fund	69,400	-	(600)	-	68,800
IT Development Reserve	8,037	-	-	-	8,037
	<u>296,650</u>	<u>502,335</u>	<u>(310,315)</u>	<u>-</u>	<u>488,670</u>

Comparative figures for the period ended 31 March 2020

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 1 April 2020 £
Unrestricted funds:					
General fund	83,602	454,431	(369,420)	-	168,613
Designated funds:					
General Reserve	50,600	-	-	-	50,600
Mora Fund	70,000	-	(600)	-	69,400
IT Development Reserve	9,445	-	(1,408)	-	8,037
	<u>213,647</u>	<u>454,431</u>	<u>(371,428)</u>	<u>-</u>	<u>296,650</u>

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund

The free reserves after allowing for all designated funds

General Reserve

Funds earmarked by trustees for costs in the event that the charity ceased activity, reviewed by the trustees every six months. In the light of works completed, the provision for works that may be needed on houses prior to returning them to owners is held at £17,250. An additional amount required to cover day to day running costs is calculated based on the gap between budgeted expenditure and predicted income from identified sources for the year ahead; trustees have a policy to keep reserves to cover 50% of this gap to allow for additional income not being realised. For 2020/21 this corresponds to £39,750. Where a

cont'd ...

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

General Reserve (cont'd)	deficit budget has been set for the following year, the reserve is initially set to cover 50% of that deficit as well; for 2020/21 this corresponds to £42,000. The total General Reserve at 31st March 2021 is therefore £99,000.
Recovery & Development Reserve	Funds earmarked by trustees for strategic initiatives, including a review of the organisational structure and any amendments to long-term service provision and delivery to reflect the impact of Covid-19
Mora Fund	The property at 11 Mora Street previously loaned to us to house beneficiaries was gifted to the trust in January 2019. The value of the property is set aside to enable the continued use of the property in this way.
IT Development Reserve	Funds earmarked by trustees for costs relating to investment in IT equipment. In 2020/21 this was not called upon because IT equipment required (primarily for staff to work from home during Covid-19) was funded by specific grants.

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	68,800	-	68,800
Other net current assets/(liabilities)	262,833	157,037	131,855	551,725
Total	262,833	225,837	131,855	620,525

Comparative figures for the period ended 31 March 2020

	General fund £	Designated funds £	Restricted funds £	Total £
<i>Tangible fixed assets</i>	-	69,400	-	69,400
<i>Other net current assets/(liabilities)</i>	168,613	58,637	76,045	303,295
<i>Total</i>	168,613	128,037	76,045	372,695

23 Financial instruments

The charity has no financial instruments

The Boaz Trust

Notes to the accounts for the year ended 31 March 2021 (continued)

24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2021	2020	2021	2020
	£	£	£	£
Less than one year	-	-	806	328
One to five years	-	-	1,411	-
	-	-	2,218	328

25 Contingent assets

None

26 Contingent liability

None

27 Post balance sheet events

We continue to monitor closely the impact of Covid-19 on our clients, our activities and our supporters. So far, income has remained robust, although the surge of grants and donations we saw at the start of the pandemic has slowed.

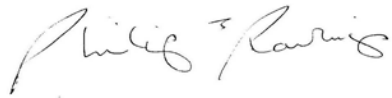
Trustees continue to review our financial situation frequently, carrying out sensitivity analysis and scenario planning as appropriate, and review both short-term and long-term expenditure plans as necessary.

28 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net income/(expenditure) for the year	247,830	39,175
Adjustments for:		
Depreciation charge	600	600
Dividends, interest and rents from investments	(739)	(708)
Decrease/(increase) in debtors	(19,552)	(22,539)
Increase/(decrease) in creditors	(80)	2,834
Net cash provided by/(used in) operating activities	228,059	19,362

Declaration

The trustees declare that they have approved the trustees' report above.

A handwritten signature in black ink, reading "Philip Rawlings". The signature is written in a cursive style with a large initial 'P' and 'R'.

Signed on behalf of the charity's trustees

Rev Canon Dr Phil Rawlings, Chair of Trustees

Date: 6th August 2021

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Registered Charity in England and Wales no. 1110344

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