



The Boaz Trust

**Trustees' Annual Report and Financial Statements
for the year ending 31 March 2021**

Charity Registration Number (England and Wales) 1110344

Contents

Reference and Administrative details	3
Report of the Trustees for the year ending 31 March 2021	4
Chair's introduction.....	5
Charity objects, purpose, vision, mission and values	6
Summary of our main activities	7
Statement on public benefit.....	8
The wider context during 2020-2021	9
Achievements and Performance	11
Supporting our staff	27
Volunteers.....	28
Structure, Governance and Risk	29
Plans for the future period	32
Fundraising.....	34
Financial Review	36
Independent Examiner's Report	38
Accounts and Financial Statements	39

Reference and Administrative details

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

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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

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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.

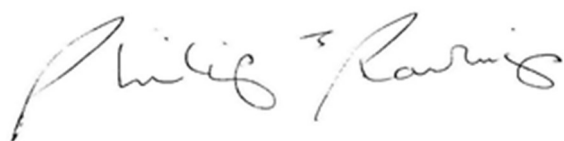
The world we live in is becoming increasingly fractured. There are huge disparities in wealth, access to resources and the ability to live one's life out of harm's way. There are complicated and complex reasons why people are forced to leave their homes and homelands. As a country with a colonial past, 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 'Phil Rawlings', written in a cursive style.

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.

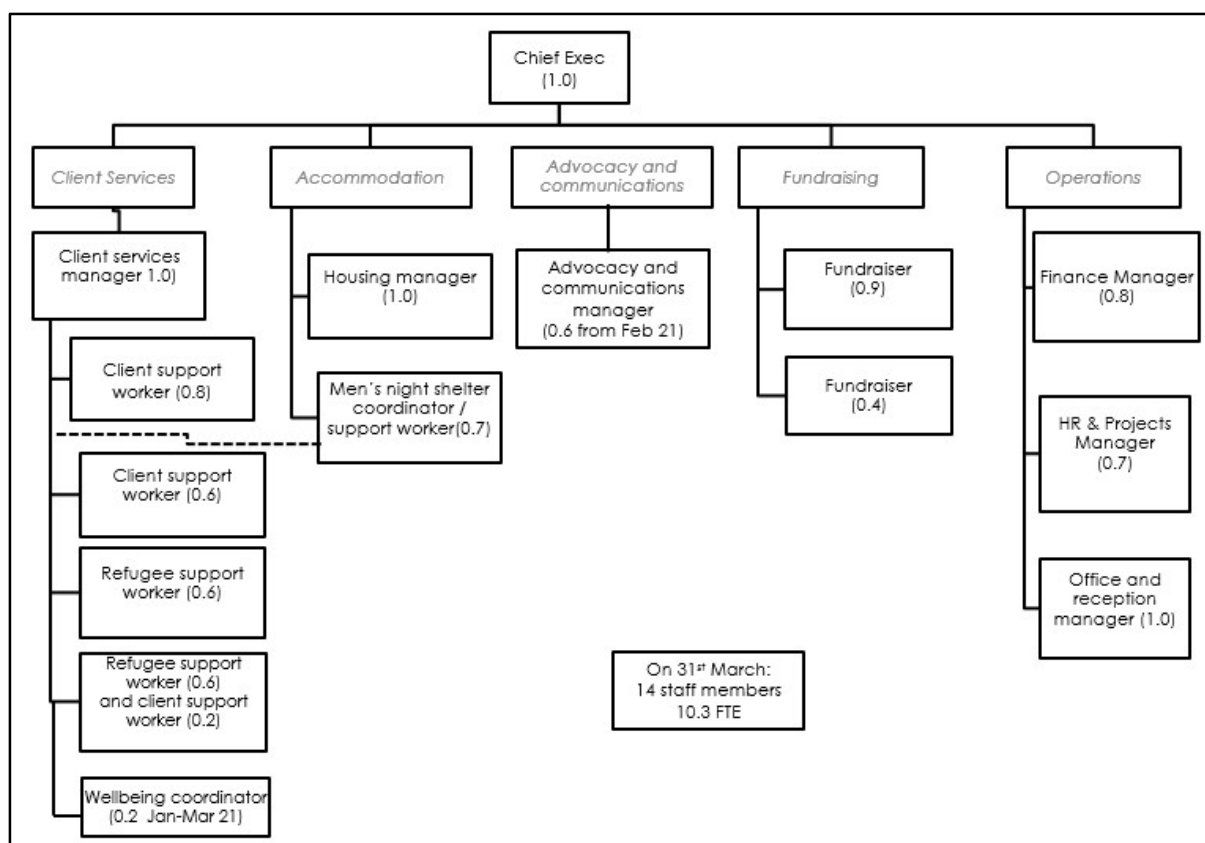
The Trust is governed by a Board of Trustees, elected to serve for a period of two years by resolution of existing trustees at special meetings held under Clause 15 of the Trust's constitution. The Boaz Trust's trustees are responsible for the overall management of the charity. Trustees are chosen for 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

AK Foundation

The Barrow Cadbury Trust

Charities Aid Foundation

Comic Relief

Crisis

Forever Manchester partnering with
the National Emergencies Trust

The Greater Manchester Mayor's
Charity

The Henry Smith Charity

The Issachar Foundation

The Joseph Rank Trust

The Leathersellers' Company

The Leigh Trust

Lloyds Bank Foundation

Marsh Christian Trust

Migration Exchange

The National Lottery Community Fund

The Odin Charitable Trust

The Oglesby Foundation

The Pat Newman Memorial Trust

Sport England

The Treeside Trust

We Love Mcr Charity

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.

The Boaz Trust

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 £
Rent & Housing Benefit	139,009	-	139,009
Grant income received as delivery partner in the 'A Bed Every Night' scheme	104,527	-	104,527
Other charitable activities	-	-	-
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

	Unrestricted £	Restricted £	2020 £
Investment income	708	-	708
	708	-	708

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
	<hr/>	<hr/>	<hr/>	<hr/>
	-	2,458	2,458	2,293
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>

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	-	-
	<hr/>	<hr/>
	357,404	323,665
	<hr/>	<hr/>

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	-	-
	<hr/>	<hr/>
At 31 March 2021	70,000	70,000
	<hr/>	<hr/>
Depreciation		
At 1 April 2020	600	600
Charge for the year	600	600
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2021	1,200	1,200
	<hr/>	<hr/>
Net book value		
At 31 March 2021	68,800	68,800
	<hr/>	<hr/>
<i>At 31 March 2020</i>	<i>69,400</i>	<i>69,400</i>
	<hr/>	<hr/>

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>
	<hr/>	<hr/>
<i>At 31 March 2020</i>	<i>70,000</i>	<i>70,000</i>
	<hr/>	<hr/>
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>
	<hr/>	<hr/>
<i>At 31 March 2020</i>	<i>600</i>	<i>600</i>
	<hr/>	<hr/>
Net book value		
<i>At 31 March 2020</i>	<i>69,400</i>	<i>69,400</i>
	<hr/>	<hr/>
<i>At 31 March 2019</i>	<i>70,000</i>	<i>70,000</i>
	<hr/>	<hr/>

14 Debtors

	<i>2021 £</i>	<i>2020 £</i>
Prepayments and accrued income	<i>80,274</i>	<i>60,722</i>
	<hr/>	<hr/>
	<i>80,274</i>	<i>60,722</i>
	<hr/>	<hr/>

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	-	-
	<hr/>	<hr/>
	18,733	18,779
	<hr/> <hr/>	<hr/> <hr/>

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)
	<hr/>	<hr/>
Deferred grant carried forward	-	-
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	262,833	225,837	131,855	620,525
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	168,613	128,037	76,045	372,695
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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	-
	<u>-</u>	<u>-</u>	<u>2,218</u>	<u>328</u>
	<u>-</u>	<u>-</u>	<u>2,218</u>	<u>328</u>

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.

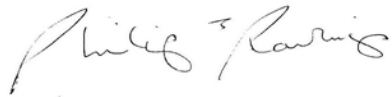
Trustees continue to review our financial situation frequently, carrying out sensitivity analysis and scenario planning as appropriate, and review both short-term and long-term expenditure plans as necessary.

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
	<u>-</u>	<u>-</u>
Net cash provided by/(used in) operating activities	<u>228,059</u>	<u>19,362</u>

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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