



The Boaz Trust

*a Manchester based charity providing shared accommodation and tailored support
for people who have become homeless after claiming asylum.*

Trustees' Annual Report and Financial Statements for the year ending 31 March 2022

Charity Registration Number (England and Wales) 1110344

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Reference and Administrative details

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

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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>Finance Lead Trustee, Housing and Finance sub groups</i>
Roger Phillips	–	<i>Housing Lead Trustee, housing sub group</i>
Phil Rawlings	–	<i>Chair, Strategy and Finance sub groups</i>
Suzannah Sammons	–	<i>Safeguarding Lead Trustee and Client support sub group</i>
David Smith	–	<i>Networking Lead Trustee and Founder</i>
David Tomlinson	–	<i>Staffing Lead Trustee and Finance sub group</i>

Chief Executive

Ros Holland

Independent Examiners

Catherine Hall FCCA DChA

Slade & Cooper Limited

Beehive Mill

Jersey Street

Ancoats

Manchester M4 6JG

Bankers

The Co-operative Bank

PO Box 250

Delf House

Skelmersdale

Lancashire WN8 6WT

Charities Aid Foundation Bank

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4TA

Property owned by the Boaz Trust

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

Report of the Trustees for the year ending 31 March 2022

The Trustees of the Boaz Trust are pleased to present their annual report and the financial statements for the year ending 31 March 2022.

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

Letter of introduction from the Chair of Trustees and Chief Executive

Dear Friends,

It has been another challenging year for us at Boaz. Amidst the backdrop of the Nationality and Borders Bill and an ever hardening set of asylum policies, the devastating war in Ukraine and the continuing fallout from the Covid pandemic, we have been working hard to provide accommodation and support to some of society's most neglected members.

During the last twelve months, as the UK began taking its first tentative steps towards living with Covid, we were once again able to support our clients to move their asylum cases - and their lives - forward. For the first time since the pandemic began, clients submitting fresh asylum applications have been able to move into Government-provided accommodation and we have been able to welcome new clients into our properties. Through our partners we have been able to provide access to legal support, as well as therapeutic and practical services. And for clients who have already been granted refugee status, there has, for some at least, been a return to normal in-person work and study.

The pandemic brought our night shelter to a close, but it also led to us reimagining what a different form of support for people not currently accommodated with us could be. This has led to new partnerships and has meant that we can offer help to more individuals than we could currently hope to house.

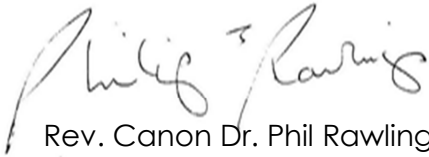
We have been able to develop our partnerships in other areas, too. This year we have welcomed an art therapy student practitioner to our team to provide our clients with therapeutic support in the form of art. We know how hard it is for our clients to access any form of therapeutic service and so we are really pleased by the partnership we have created.

We have further expanded our advocacy work during the last twelve months in light of the Nationality and Borders Bill, which was legislated in April this year, and in view of other hardline policies and practices that the Government is attempting to use against people seeking sanctuary, such as the practice of sending to Rwanda people whose claims are deemed 'inadmissible', owing to their arrival in the UK via the Channel crossing.

It has been a year of change as we have said goodbye to several longstanding members of the team and welcomed three new team members to the organisation and we are grateful to each of our staff members and thankful for their contribution over many years.

As our work grows and develops, we are ever mindful of our mission to end destitution. We exist in a challenging context both nationally and internationally and, as ever, the world remains an uncertain place with an uncertain future, but we continue to be encouraged and renewed in our efforts.

With thanks to you all for standing with us,

A handwritten signature in dark ink, appearing to read 'Phil Rawlings', written in a cursive style.

Rev. Canon Dr. Phil Rawlings
Chair of Trustees

A handwritten signature in dark ink, appearing to read 'Ros Holland', written in a cursive style.

Ros Holland
Chief Executive

Charity objects, purpose, vision, mission and values

Our Objects

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

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

Our Purpose

To end destitution amongst people seeking asylum and refugees

Our Vision

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

Our Mission

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

Our Organisational Values

These 6 values inform how we work as an organisation:

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

Summary of our main activities

The Boaz Trust provides accommodation and support for people who have been through the asylum process and then become homeless here in Greater Manchester, after a decision (positive or negative) on their asylum claim. We offer somewhere safe to stay, basic living essentials, practical and emotional support, access to legal advice and representation, and wellbeing activities.

During 2021-22 we supported 120 individuals who had become homeless after claiming asylum in the UK. We provided safe and stable accommodation for 103 people through our shared houses. Through floating support, a further 17 people were provided with specialist 1:1 support while staying in alternative temporary or emergency accommodation through onsite visits at the place where they were staying, or at one of our new drop in sessions.

Alongside our accommodation, our Client Support Team continued to provide tailored support for each client, which this year was delivered through a blend of remote and in-person support. We supported people so that they were able to meet their basic needs and we offered a range of opportunities for individuals and groups to engage in different activities to support their physical and mental wellbeing.

To enable us to be more effective, during the course of 2021-22 we undertook a strategic restructure, which included the creation of two new roles (Head of Ops and PA / Admin) and the development of a new Leadership Team.

This year we continued to speak up with and for people who are seeking sanctuary, and advocate for their rights. During 2021-22, this was more important than ever as, with many other individuals and organisations, we spoke out against the Nationality and Borders Bill. We also took opportunities to reconnect with supporting churches and other organisations and we spoke at a range of online and in-person events not only to raise awareness about our work but also to encourage people to stand with us in calling and working for justice, and to see an end to destitution among people seeking sanctuary.

Statement on public benefit

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

This report meets the guidance on public benefit by setting out our charity objects and purpose, providing a summary review of the activities we have carried out for the public benefit, and then describing in more detail the strategies adopted and activities undertaken during the 2021-22 financial year. This report also describes the successes and outcomes of our key activities, and considers how future activities will continue to contribute towards our aims and objectives.

The Trustees consider that the work of Boaz has a wider public benefit beyond our immediate client group or beneficiaries. By accommodating and supporting people who have become homeless through the asylum process, our work benefited those individuals in both the short and long term, and reduced strain on community organisations and health, housing, and social services. In terms of the public health benefit of our work in the midst of the Covid pandemic, like last year, we ensured that our clients had access to face masks, lateral flow tests and hygiene supplies, as well as accurate and up to date information as the rules and guidelines continuously changed. This year we worked particularly hard to support clients to access accurate, accessible, and translated information regarding the Covid vaccines, with staff offering to accompany anxious clients to their vaccine appointments.

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

The wider context during 2021-2022

Covid-19

We had hoped that by the early stages of 2021-22, the restrictions put in place to manage the Covid pandemic would have been lifted and we would be returning to some sense of pre-Covid normality. However, this wasn't to be the case. April 2021 saw the re-opening of non-essential retail and hospitality, but through the spring of 2021 we continued to have restrictions kept in place such as the Rule of 6, traffic lights for international travel, restrictions on numbers at outdoor events, and more. As vaccines were rolled out, there was a 4-week delay to the releasing of further restrictions (July 2021). During December 2021, we saw more restrictions come into play (Plan B) as the number of people affected by the Omicron variant continued to rise. All these changes impacted our work: many clients (as well as volunteers and staff) were anxious about the virus, the vaccine, or both. Plans for meetings and events had to change at the last minute as people involved tested positive, and we were constantly reviewing our plans in terms of face-to-face meetings and events, and the return to our office base.

Conflict

In the last twelve months we have witnessed ongoing conflict and suffering in countries around the world, including Syria, Yemen, Ethiopia, Afghanistan and Ukraine. At the same time, we are seeing rising levels of global hunger, extreme poverty, climate breakdown, displacement and human trafficking.

People on the move

According to the United Nations High Commission for Refugees (UNHCR¹), as of November 2021 there were 84 million forcibly displaced people around the world. 26.6 million people were refugees and 4.4 million people had claimed asylum but not yet been granted refugee status. A remaining 48 million people were displaced within their home countries.

According to the UK Government's official statistics², during 2021-22 there were 55,146 asylum applications made in the UK, which is a significant increase of 56% compared with March 2020 (essentially pre-pandemic), and represents the highest number of applications since 2003. During the same 12-month period, 75% of initial decisions resulted in a positive decision (including grants of refugee status and other forms of protection). Of those that were initially refused, 49% were overturned on appeal. These figures highlight once again that the asylum system is flawed and that poor decision-making continues at huge financial, emotional and physical cost.

During 2021-22, despite the Government's rhetoric that official resettlement schemes are the way forward, just 1,615 people were resettled through existing programmes.

¹ <https://www.unhcr.org/refugee-statistics/>

² <https://www.gov.uk/government/statistics/immigration-statistics-year-ending-march-2022>

In August 2021, a commitment was made to resettle 20,000 people from Afghanistan. However, even as we write this report, several thousand Afghan refugees remain stuck in hotels here in the UK, with insecure immigration status and lack of access to work, education and the safe and stable lives they deserve. It is sobering to note that as we write this report in June 2022, the UK government is intent on sending refugees from various countries, including Afghanistan, to Rwanda, rather than allowing them to seek sanctuary here in the UK.

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

Anti-racism

During 2021-22, as an organisation we continued on our journey to grow in our understanding and practice around anti-racism. We identified areas of work where action was needed across the whole organisation. Trustees undertook a skills and diversity audit which resulted in a recruitment process for new trustees, to ensure that we better represent the lived experiences of the people we are working with.

At a staff level, we reviewed our own recruitment processes, and made improvements to processes and practices; including how and where we advertise our roles. We also developed staff feedback opportunities (e.g. through Pulse surveys and exit interviews) to allow and encourage feedback on matters relating to diversity and inclusion. In addition, some of our staff have taken part in anti-racism and diversity training and we are grateful to funders and supporting organisations who have enabled us to prioritise this.

We recognise that we still have work to do and this work continues to be a priority for us, especially as we grow and develop as an organisation and we welcome new people to both the staff team and our Board of Trustees.

Achievements and Performance

The aim of this section is to demonstrate what the Boaz Trust has achieved and the outcomes of its work during the 2021-22 financial year. We report on our activities under each of our objectives, demonstrating the benefits the charity has brought to people who have become homeless through the asylum process, including those who have had their applications refused and those who have been granted refugee status. The process of this review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

In total, during the 2021-22 financial year we supported 120 people from 27 different countries.³ We provided 27,079 nights' accommodation for 103 people who had become homeless through the asylum process. In addition, we provided specialist floating support for 17 people staying in emergency accommodation.

As things began to open up through 2021-22, we hoped that we would be able to offer accommodation and support to even more people. However throughout the year we faced a number of challenges in supporting people to move on, for example due to significant delays in accessing Home Office accommodation once eligible (Section 4 accommodation for those who have made further submissions). In addition, several of our clients with refugee status experienced challenges not only in finding alternative accommodation to move on to, in an increasingly challenging housing market, but also in terms of paying their monthly rent as we faced the end of the Universal Credit uplift and rising prices, especially in the last part of the year.

Once again, the framework of our **five strategic objectives** has proven to be vital in helping us maintain our focus. These are:

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

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

³ Afghanistan, Angola, Burundi, Belarus, Chad, Democratic Republic of Congo, Eritrea, Ethiopia, Gambia, Guinea, India, Iran, Iraq, Libya, Malawi, Morocco, Namibia, Pakistan, Palestine, Rwanda, Somalia, South Africa, Sri Lanka, Sudan, Trinidad, Yemen, and Zimbabwe

Client story:

Setareh* moved into Boaz during the autumn of the 2020 Coronavirus pandemic and lockdown, having been granted Refugee status six months earlier. Setareh had been given notice to leave her Home Office accommodation when she was referred to us by a partner organisation, and was anxious about finding somewhere new to live in the 28 day notice period. We had a room available, which we showed to Setareh and explained about the Boaz Trust: our model of housing, holistic support, breakdown of rent etc. Setareh was keen to move in, and did so the next day.

On moving into our accommodation, Setareh was suffering from depression and some anxiety. One of the first things she wanted was, therefore, to get a GP and pharmacy in place, so that she could access her medication. With the help of her support worker, Setareh found a local GP and registered as a patient.

Once Setareh's immediate accommodation and health needs had been met, Setareh met again with her support worker and an interpreter to set her own goals and priorities for the coming months. Coming from a professional, executive background in her home country, Setareh was keen to engage in education (specifically English, with entry into higher education or training being the ultimate goal). Being a real self-starter, Setareh enrolled on an online ESOL programme and made excellent progress. We were able to support this by providing her with a laptop and the in-house internet access so that she could access the courses.

Knowing Setareh's aspirations, her support worker told her about a relevant partner organisation and made a referral to them. She was accepted by this organisation, who have a project designed to support clients with a professional background wishing to re-engage in their field of work or similar. After some months working with the programme, Setareh sat a higher level English test, and did brilliantly; securing a high enough result to access university should she decide to apply. Setareh has continued to seek advice from Boaz and other support organisations and advisors and is currently pursuing higher level apprenticeships.

Setareh has used the stability of her accommodation and holistic support offered by Boaz to help make the choices which best suit her – ranging from immediate and longer term goals, to physical, mental and emotional well-being. Setareh shared that having the stability of a home, along with the assistance of a named support worker, made all the difference: giving her the room to breathe, think more clearly and have a secure base from which she could pursue establishing her life in the UK.

**name has been changed to protect the client's identity*

Strategic objective 1:

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

'Last year everything was tough, I was homeless, I was attacked... Now I have a second life and good things happened. I got support from so many good people- I'm so thankful. And now Boaz Trust... a house, money, food. They check up on me to see I'm ok. You helped with GP and any problem. I am so thankful.'

Asher, a Boaz client during 2021-22

A core focus of our work is providing safe and stable accommodation for people who have become homeless after their asylum claim has been refused. Following a refusal, people usually lose their entitlement to asylum support after 21 days and are left with no recourse to public funds. They are not allowed to work or claim benefits and are frequently left destitute. Many of the people we work with are terrified of returning to their home country, for fear of what they might face there. Many want to re-engage with the asylum process to help them resolve their status.

During 2021-22 **we provided safe and stable accommodation for 53 people** whose asylum applications had been refused (32 men, and 21 women).

The Boaz model supports people to access alternative accommodation once they're eligible (usually Section 4, after making further submissions to the Home Office). This means we are able to accommodate new people, who are not eligible for any other accommodation. However, during the Covid pandemic (mostly 2020-21) we paused this part of the process due to the conditions reported about Home Office accommodation (the standards of housing, and inappropriate accommodation including army barracks and hotels), as well as health concerns for people moving into new accommodation with large numbers of people at the height of the pandemic (pre-vaccines). We ensured people knew they were eligible for this accommodation, and a very small number of people chose to access this while most stayed in Boaz houses.

During this year, we renewed our focus on the move on part of our support work process and saw lots of people apply for Home Office accommodation as they were eligible, after making further submissions to the Home Office last year. Unfortunately, due to delays with this accommodation being granted, we did not see as much movement in our houses as we'd anticipated. We have seen **12 people move on**, however, and we are still waiting for some people to access this accommodation.

During 2020-21, the Home Office agreed that people would not be evicted from their asylum accommodation due to the ongoing Covid-19 pandemic. Those not already in asylum support could access it, when they previously had been unable

to, due to the exceptional circumstances of the pandemic. Because of this, we saw a reduction in referrals as people could stay in this alternative accommodation. We were anticipating a sudden increase in referrals once Covid-related restrictions eased and eligibility for this accommodation ended; however, although referrals have increased, we have not seen the large increase in referrals that we were fearing.

During 2021-22, we received **68 new referrals** for people who were homeless in the asylum process, mostly after their asylum claim had been refused. We assess all new referrals and follow up any queries with referring agencies. As new referrals come in, our waiting lists continue to grow.

- **Year-round hosting**

We did not arrange any hosting placements during 2021-22, but we were in contact with our former hosts at various points during the year.

We explored working in partnership with another organisation to relaunch hosting however due to the impact of the public responses to the Afghan and Ukrainian crises, this was put on hold.

We will continue to review hosting next year, and use volunteers for emergency placements when needed and when we know it will be short term, for example when we know we have a room becoming available in a house.

- **Shared Houses**

During this year we **managed and supported a total of 22 shared houses** (although by the end of the year this was down to 20 due to giving one back to the owner, and one being sold by the owner). Eleven of the properties were for people who had been made destitute following the refusal of their asylum claims (reduced to ten at the end of the year) and eleven were for people who had a positive decision on their applications and been granted refugee status (also reduced to ten at the end of the year). The majority of our houses continue to be leased at low cost or free of charge from individual supporters. Four of our properties are leased from Green Pastures, a Christian social enterprise working to end homelessness, and two are leased from Arawak Walton, a local housing association.

Two of the properties are specifically for people with refugee status who have been reunited with family members through the Family Reunion scheme.

Unfortunately, we were not able to accommodate as many new people as we hoped to during the last few months of the year as rooms being vacated had to be allocated to clients who were living in the property that was returned to the owner. It is good we have been able to continue to accommodate those women, but unfortunate that we have lost three bed spaces.

Holistic Support

We continued to provide our clients with a comprehensive package of tailored, holistic support, despite continuing to work remotely or partially in the office for most of the year. There were lots of changes to how support work was done during the previous year of the pandemic, and as we began to meet more in person we also kept some of these new ways of working. Support workers have kept their own work phones, meaning they have more frequent communication with clients directly. This has also allowed for the use of messaging apps to send photos and voice notes, for people who may struggle with written communication in English.

We have continued to offer clients a choice of where they would like to meet their support worker with many choosing to continue meeting in their house, as they did during the pandemic, rather than going to the Boaz office or another meeting place.

Wellbeing is an important part of the support offered to people within Boaz accommodation. While it wasn't possible to re-launch a formal Boaz Life programme of wellbeing activities this year due to the continuing changing Covid restrictions and staff capacity, we have been able to offer some group activities for people, including: wellbeing walks, theatre trips and gardening at Boaz houses. We have also continued to provide internet in all Boaz accommodation, which is invaluable for people's wellbeing, allowing them contact with friends and family as well as being able to work with solicitors on their asylum claims, and to access learning and voluntary opportunities.

For asylum seeking clients, we have continued to use prepayment cards, instead of cash, for a food allowance each week as well as for bus fares and money needed for other reasons. This continues to receive positive feedback from people, especially as places continue to prefer card payments (shops, transport etc.). People also prefer having the top up done remotely, rather than coming to the office to collect money each week. We have continued to provide an additional payment once a month, instead of the office-based "Free Shop" food distribution we offered previously. This has also received positive feedback, with people having increased choice and preferring to buy food and other products themselves.

Continuing floating support

With the forced closure of the night shelter last year, we had some additional staff capacity to work with people not (or not yet) living in Boaz accommodation, for the first time in many years, and we developed a new model of 'floating support'. We have continued this model throughout this year and have worked with people with NRPF from non-EU countries (mostly who have been through the asylum process, but not always). These tend to be people who are already accommodated through other emergency and temporary accommodation including A Bed Every Night (ABEN- temporary accommodation provided across Greater Manchester) and also our local council-provided cold weather provision. It is good news that people with no recourse to public funds have been able to access temporary or emergency

accommodation, often for the first time; however there is a need for specialist support alongside this to ensure people are supported well, and have access to specialist legal advice and other relevant services, as well as accessing any other assistance or accommodation they are eligible for.

We offered floating support to **17 people** through this model this year. The primary focus of this work was around people's legal situation in the UK, and their current insecure immigration status, as well as supporting people to access healthcare and medication. After an initial assessment, ongoing support work included completing Subject Access Requests for people to access their file from the Home Office (as people had lost paperwork due to moving around), referring people to a local solicitor (through the Greater Manchester immigration Aid Unit, GMIAU) and supporting people with the outcome of those meetings. At the initial assessment, it sometimes became apparent that people were already eligible for alternative accommodation (asylum support), and so we were able to assist them to access that accommodation.

Three people moved into longer term Boaz accommodation, after working with us through floating support. These move ins have been positive as a relationship with Boaz, and a Boaz support worker, had already been formed and initial support work had started prior to them moving in to the accommodation.

Towards the end of this year we started running a **monthly drop in** at both the Booth Centre and the Mustard Tree as a way to reach other people who are destitute and not in any form of stable accommodation. These drop ins are for people already attending those organisations who are in need of our specialist support, but not yet on the Boaz waiting list. We are also aiming to meet with people on the Boaz waiting list to see what support can be offered while they are waiting for a space in Boaz accommodation (for example assisting with gathering their legal paperwork for a solicitor to review, for example).

Strategic objective 2:

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

We have continued to provide housing and support for people who have been granted refugee status during 2021-22. This year we have provided accommodation for **50 people with refugee status** through our shared houses (29 men, and 21 women). This is an increase on last year, and is a positive outcome given a complete change in staffing of the refugee support work team: both previous refugee support workers moved on in the last year to continue their studies, meaning we had two new support workers following two rounds of recruitment. This increase in people accommodated is also positive given that one of the move on flats was sold so our total number of bed spaces decreased at the end of the year (a replacement flat for the one being sold was secured and brought in use several months before the other flat was sold).

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

Unfortunately this year, we have had some unusually complex situations meaning that we have had several voids for longer than we would usually, and this has led to a reduction in rental income.

As Covid restrictions eased, we saw people looking to review education and employment opportunities. Continued internet provision in the houses helped with this (as well as continuing to help contribute to clients' wellbeing by being able to communicate with friends and family, and to use the internet for entertainment purposes). During 2021-22, **19 people started, or continued, paid employment, and 17 people were accessing college, higher education, training or ESOL provision.** 2 people volunteered, and we would like to explore other volunteering options available for people, however we recognise that people tend to prioritise education or employment as a support goal.

Strategic objective 3:

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

I have gone from zero to hero in confidence! I absolutely am confident and this is because of you, you have helped me to find the way forward – to other organisations, the job centre and help with Universal Credit support.

Malachi, an asylum seeking Boaz client who was granted leave to remain while still in Boaz accommodation.

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

The impact of Covid-19, and especially the specific local restrictions in Greater Manchester meant that our Boaz Life programme of face to face wellbeing activities was put on pause for the majority of last year and this continued into the early part of 2021-22 as well. Unfortunately we weren't able to re-launch a full programme of wellbeing activities but we plan to review Boaz Life at the start of 2022-23. Despite the challenges, over the last year we have managed to run the following activities:

- Gardening at houses
- Group picnic in the park
- Theatre: All the Beds I've Slept in
- National Lottery - Night of Musicals show
- Women's wellbeing walks
- Trip to MOSI
- 1:1 walks with client and support worker – these were particularly important during 2020-21 with the restrictions in place, however some people have chosen to continue them even though restrictions eased

Art Therapy

In January, we welcomed our first ever Art Therapy student to the team and they will be on placement with Boaz for a day a week for up to 10 months. This is a great opportunity for Boaz, but also for the student who has not had a placement in a small charity or organisation before. In the last quarter of 2021-22, they started weekly therapy sessions with 3 individuals living in Boaz accommodation, as well as completing introductory sessions for the staff team and running an example session for the support team. We are so excited to be able to offer this opportunity for our

clients, many of whom may not have been able to access this - or any other - form of appropriate therapy.

Some people prefer not to look at the past and just use the creativity... it's like an explosion of creativity and it really energises them and you can see that it's a powerful thing for them to do. They actually say 'I'm here to forget about my problems. I want to do art, to not think about that'. On the other hand there are some people who use art as a way to tell their story, a difficult story that they may not have told many people, if any, and they actually use art to depict their story and to tell somebody, the therapist, to witness their story, so that's very powerful.

Taken from an interview with our art therapy student. You can hear more in a recorded interview here: <https://www.boaztrust.org.uk/articles/art-therapy-at-the-boaz-trust>

Free Shop

The Free Shop has been a core monthly activity in Boaz's work for years, providing asylum seeking clients living in Boaz accommodation with food and toiletries. It was mostly run by volunteers, and provided a valued opportunity for people living in Boaz's accommodation to socialise.

Free Shop did not run in its 'normal', original format this year. Instead, we continued to give an additional £10 once a month to people living in Boaz accommodation (approximately the value of items received at the Free Shop). We continued to make use of a generous donation from Unicorn Grocery, which meant that we were able to do several 'shops' and take plenty of fresh items to houses. We also received generous food donations at Harvest, and other times across the year, and these were also distributed by our support workers.

Following consultation with clients, we have taken the decision not to re-start Free Shop in its previous format, after an enforced pause of more than two years due to the pandemic. Feedback from clients receiving £10 on their pre-payment card has consistently been that this new system is preferable, rather than attending Free Shop, for several reasons, including:

- Having more choice over what they eat and cook, if they buy the items themselves
- Freedom to choose foods that they need to eat for certain health conditions
- No longer having to travel to the office (often getting 2 buses), and carry all the items home again.

Taking this feedback on board, we are going to continue to provide food support in this way (while our finances allow us to do so). We will still accept donations of food items and distribute them to houses, but we won't be asking for these on a regular basis as we did before the pandemic. Through other Boaz Life activities, we hope that we will still be able to offer the social benefits of Free Shop to people in Boaz

accommodation. We are reviewing our programme of wellbeing activities, which we hope will also mean there are other opportunities for people to volunteer with Boaz going forward.

Digital access

During the early stages of lockdown (2020), we raised funds which enabled us to install internet access in all Boaz houses. As mentioned previously, this was invaluable for people's wellbeing, as well as a useful, practical tool. We continue to ensure that people moving in more recently can access the internet, and we were able to provide items to those without any devices through donations of smartphones, tablets and laptops.

This has continued to be available in all Boaz houses and allows people to connect with family and friends, as well as access wellbeing, entertainment, or educational activities online.

While some meetings and appointments work well online (certain support appointments or legal meetings), we continued to find that most people did not engage with online wellbeing activities. For those who did enjoy them, we have signposted and referred to other organisations running similar activities online.

Legal support and moving on

During 2021-22, we continued to work in partnership with the Greater Manchester Immigration Aid Unit (GMIAU), with a specific solicitor assigned to Boaz cases. Appointments were continued remotely (over video and phone calls) as well as meetings in person. This partnership has been vital to ensure people have access to good quality legal advice, including having previous paperwork reviewed and receiving feedback on new evidence collected, as well as specific advice about how to progress their legal cases. Alongside this partnership, some of our clients have also accessed legal advice from alternative providers, with the majority of further submissions being made by other solicitors this year.

We aim to give anyone not already working with a solicitor the opportunity to have their legal papers reviewed, and their current legal situation and status explained to them (with an interpreter in the appointment if required).

This year:

- **15 people made further submissions**, 5 of which were made in partnership with GMIAU.
- **5 people were granted Leave To Remain**, 2 of these while still in Boaz accommodation (while waiting to move to asylum support)

Other legal support work has included: applying for Home Office Subject Access Requests for people to receive their paperwork, supporting clients to obtain evidence, and liaising between solicitors and clients (and interpreters) when

needed. This year we saw 12 people move into Home Office accommodation after making further submissions which meant we could offer accommodation and support to new clients.

"The solicitor copied me into an email to Mohammed with the letter from the Home Office. I rang him to see how he was doing. He had not fully understood the letter and so I had the lovely job of telling him the good news. He was so happy and told me that he was shaking and couldn't believe it.

He said he was hoping that this would mean that he could be reunited with his wife and daughter whom he has not seen for a number of years. He said that he thanked God for putting him in contact with Boaz and how he has been so grateful for all our support."

*A message to the team from one of our support workers, after Mohammed was granted
refugee status!*

Strategic objective 4:

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

During 2021-22, as Covid restrictions eventually began to ease, it took time for organisations (including churches) to make the switch from purely online to hybrid or fully in-person gatherings. This has continued to impact our ability to deliver speaking engagements and take part in other events such as workshops and conferences, until the last third of the financial year.

In total we were able to take part in 12 different events and talks this year, through invitation by a range of local and national organisations, schools and churches. This included talks and presentations at regional conferences, school assemblies and school council meetings, seminars and church services, in different parts of Greater Manchester. We have spoken on a range of topics including hosting, the asylum process, social justice, how churches and other groups can welcome people seeking sanctuary and more.

We have been able to speak to groups on four different occasions about hosting, primarily because of the conflict in Ukraine and the launch of the government's Homes for Ukraine scheme. We have reached out locally to organisations involved in this work to offer our experience and expertise in this area. As well as TV and radio interviews with staff, one of our hosts was involved in a couple of interviews sharing their experiences of hosting with Boaz and encouraging listeners to explore the opportunity to open up their homes to someone seeking sanctuary (wherever they may come from).

We had hoped to develop more opportunities for people to volunteer with Boaz during this year, as this provides an important opportunity for people to serve others as they get to know each other across what may be perceived as barriers of age, culture or language. Again, this was sadly delayed due to Covid during the first half of the year. In November, we were pleased when one of our long standing volunteers and supporters offered to lead a monthly Women's Wellbeing Walk in a local park, which has led to several clients joining in. Boaz volunteers have also been preparing to re-start our regular longer walks, which are usually in the Peak District.

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

Strategic objective 5:

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

It has been another desperate year with regards to UK asylum policies and practices. To fast forward to the end of the year, despite months of campaigning by charities, community groups and members of the public (including many Boaz supporters) during 2021-22, the Nationality and Borders Bill was passed into law in April 2022. The Bill will have devastating consequences for people who arrive in this country in search of sanctuary, determining cases inadmissible if a person has arrived through an 'irregular means of entry,' such as crossing the Channel.

In practice the Bill means that we could see large numbers of people placed in warehouse-style accommodation, including at the former RAF station at Linton-on-Ouse. We have previously witnessed at Napier Barracks in Kent the devastating toll that being accommodated in such settings can have on a person's physical and mental health.

Furthermore, the announcement by the Government in April this year of plans to send individuals who arrive in the UK, via crossing the Channel, to Rwanda is leading to further suffering, with some of those threatened with deportation having made suicide attempts and having gone on hunger strike. Several Boaz clients have also shared with their Boaz support workers over recent weeks how anxious they are following news of this policy.

What we have witnessed this last year are attempts by the Government to blame people seeking sanctuary for the problems that the country faces. Rather than address what should be of true concern at this moment in time – the cost of living crisis, the threat of climate breakdown, the mental health challenges faced by millions of people – the policy announcements made during the last twelve months have been a blatant attempt to scapegoat some of the least powerful people in our society, shifting responsibility away from elected leaders.

Yet in all of this we have found reasons to hope and this in turn has emboldened us to act. We were asked by supporters why we are speaking out against the Bill and this gave us an opportunity to share with supporters the motivation behind our advocacy work through our website and newsletter in the following way:

"As Christians, and as human beings, we are called to act justly. If we want to see a sustainable end to destitution, and if we really believe that every person is made in the image of God, then we must challenge the systems and structures that keep people destitute and unseen. No amount of charity will end the deliberate forms of destitution that our clients have had to endure. Only political change can achieve that and political change comes from people power. It comes when enough of us put our faith into action and make our voices heard."

Amy Merone, Advocacy and Communications Manager

Over the course of 2021-22, we were able to share updates and briefings as the Bill progressed through parliament. We produced and shared draft letters which our supporters could adapt and send to their MPs and local councillors as appropriate. We publicised and attended rallies where we called for the unjust Nationality and Borders Bill to be scrapped.

We also continued to work in close partnership with other local and national organisations, co-signing letters which were published in the national press, co-producing public statements and sharing resources. We joined the Together With Refugees coalition, which was set up in response to the Nationality and Borders Bill, and which now has some 230 organisations who are a part of it. Together, during the last quarter of 2021-22 we persuaded the Lords to challenge some of the most inhumane aspects of the Bill and while our attempts were ultimately unsuccessful, it showed the strength of resistance towards the legislation. As campaigning groups and as individuals, we will keep up our efforts to ensure that people in need of sanctuary are afforded it.

The generosity of the British public in wanting to open their homes to people in need was demonstrated following the Russian invasion of Ukraine during February 2022. We were especially encouraged that it rightly led to charities and campaigning groups advocating for *all* refugees to be welcomed in our society, irrespective of their nationality or means of arrival in the UK.

During the year we invested in staff training around media and communications. An unexpected impact of the invasion of Ukraine and the response here in the UK was that we were offered several opportunities to speak out publicly. In total we were able to participate in eight media opportunities across local, regional and national radio and television. We hope to be able to do more of this important work in the year ahead, building on and developing new relationships across print and broadcast media, as we seek to raise awareness of issues relating to immigration and the asylum process.

Volunteers

As we have already mentioned above, we have not been able to develop volunteering as we had hoped during 2021-22.

Volunteers have nevertheless helped us out in the following ways:

- Minor but crucial maintenance work in our houses, including regular DIY tasks
- Ops support including research
- Leading Women's Wellbeing Walks
- Planning for other Boaz Life activities
- Leading and supporting our Christmas Cookalong

During 2022-23 as part of our wider strategic development work we intend to review volunteering at Boaz and all the associated policies and processes. We then intend to increase the number of volunteering opportunities available through our work.

Structure, Governance and Risk

The Boaz Trust was formed on 1 June 2004 and registered as a charity on 6 July 2005. The Boaz Trust was established under a model trust deed which established the objects and powers of the charitable trust.

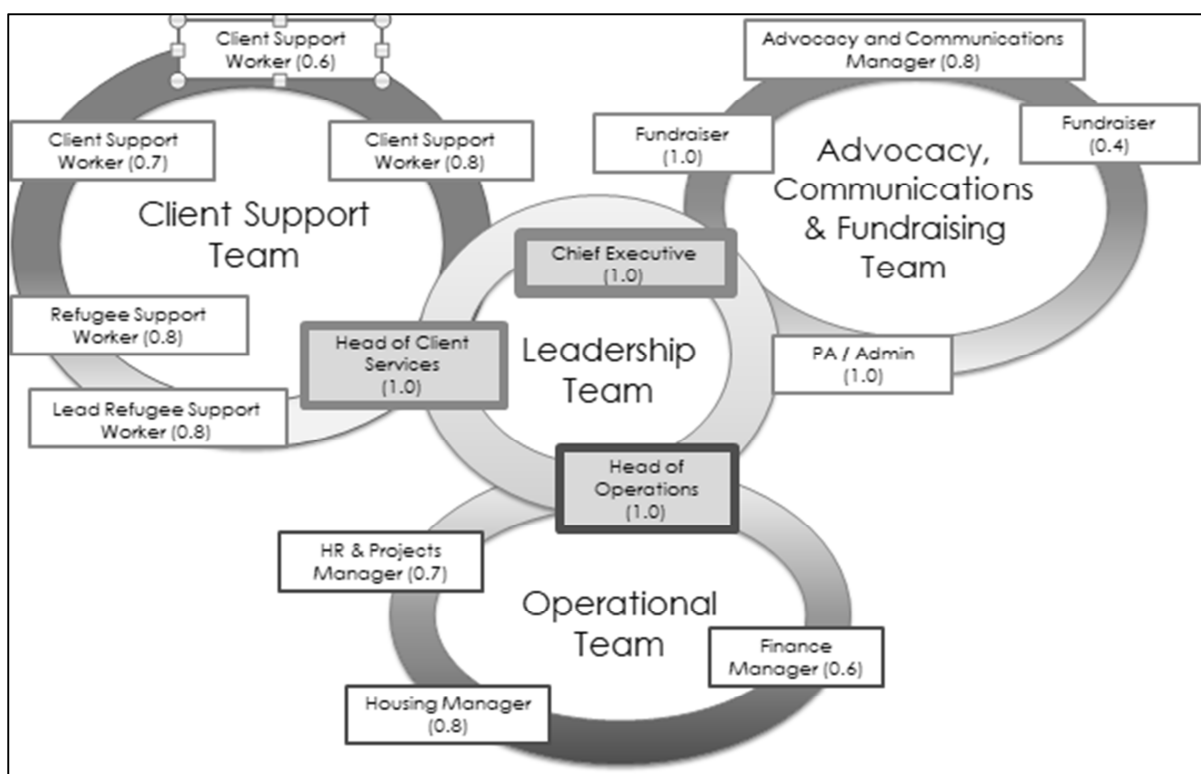
The Trust is governed by a Board of Trustees, elected to serve for a period of two years by resolution of existing Trustees at special meetings held under Clause 15 of the Trust's constitution. The Boaz Trust's Trustees are responsible for the overall management of the charity. Trustees are chosen for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

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

During 2021-22 the Board of Trustees continued to meet primarily on Zoom, but with occasional in-person meetings. During the year a skills audit was undertaken using a template from Reach Volunteering. Trustees scored especially highly in terms of Governance, HR and Finance. Areas where the Board has the potential to develop include Marketing, Digital and Social Enterprise. A diversity audit was then carried out which confirmed that we have more work to do in terms of representation of people with lived experience of the asylum experience, people under 40 and women. These findings were used as we prepared to recruit for Trustees during spring 2022. At the time of writing, we are seeking two new trustees who will bring lived or professional experience of the UK asylum system, fundraising, marketing and communications, digital work or social enterprise.

The Trustees oversee the Boaz Trust's policies, plans and financial affairs, and supervise the work of the Chief Executive in carrying out this work. During 2021-22 the existing four active trustee-led subgroups were maintained. These covered different areas of our work: finance, housing, strategy and client support, which each include staff and Trustees. The subgroups meet in the weeks before the full board and make reports and recommendations to the full board as appropriate.

The Chief Executive is appointed by the Trustees and is accountable to them for managing the charity as a whole. During 2021-22 a new leadership team was developed, consisting of the CEO, the Head of Client Services and the newly recruited Head of Operations. In terms of staffing across the whole organisation, the average FTE this year was 11.26 and this was our staffing structure as at 31/3/22:



Remuneration Policy for Key Management Personnel

The Board of Trustees and the Chief Executive Officer are responsible for directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustees received remuneration in the year. All posts at the Boaz Trust are paid according to the level of responsibility in their roles. Salaries are benchmarked against charities of a similar size, location and service. All staff are paid above the living wage and the highest salary does not exceed £43,500 FTE per annum.

Risk Management

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

This year, we continued to manage risks facing the organisation which related to Covid-19. We continued to develop a hybrid service in terms of our client support and our office presence throughout the year. As we witnessed the tailing off of several emergency or crisis funding opportunities, we continued to closely monitor our income levels across all income streams. As we moved toward the end of the year rental income from clients with refugee status were of particular concern and this will continue through 2022-23 as the projected cost of living crisis takes hold.

Safeguarding

Our vision is that people seeking sanctuary in the UK will experience life in all its fullness. We believe that everyone has the right to live life free from abuse and exploitation. We commit to upholding that right; and as an organisation we take 'zero-tolerance' of abuse wherever it occurs, whether it involves clients, staff, volunteers or any other parties.

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

Staff, volunteers and trustees of the Boaz Trust have a duty to identify abuse and report it. It is everyone's responsibility. We have a Safeguarding Policy which is kept up to date and is shared with all staff, volunteers and also supporters and the wider general public through our website⁴. Currently, one of our Trustees acts as Safeguarding Lead Trustee and our Head of Operations oversees safeguarding within the organisation. All paid staff undertake basic DBS checks on joining the organisation and these are renewed every three years. Safeguarding is a standing item on the weekly Leadership Team meeting agenda and is also included on the agenda of the Full Board Meeting. We will be reviewing our safeguarding training and resources during 2022-23.

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

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

⁴ www.boaztrust.org.uk/safeguarding

Plans for the future period

During the last quarter of 2021-22, the Leadership Team began work on developing our new strategy. As part of this process we spent time reviewing the strengths, weaknesses, opportunities and threats we were experiencing or aware of, as well as taking into consideration the wider political, environmental and legal contexts. This fed into our planning where we identified a growing demand for our work, despite the increasingly hostile environment.

As part of this process, we applied for a Weston Charity Award in the hope this might give us an opportunity to secure additional specialist input to our strategic planning process. In June 2022, we were thrilled to find out that our application was successful and we were one of 20 Weston Award Winners. This means that for 10 months during 2022-23, we will be working with a team of expert Pilotlighters (senior business leaders) who will support us through this strategic development process as we seek to understand how we can do more to end destitution, and accommodate even more people in a rapidly changing environment.

Through this process, we will continue to build on the strategic organisational review that began last year with the new staffing structure and the development of a new Leadership Team, along with the review and audit of our Board and subsequent recruitment of new trustees.

As we enter this season of growth and development, our vision remains the same: we want to see an end to people being forced into destitution and we want to see people experiencing life in all its fullness, and this will remain our focus during 2022-23 and beyond.

Fundraising

We fundraise to secure the resources we need to carry out our charitable objectives, and we do this mainly through inviting donations from individuals and organisations, and applying for grants from Trusts and Foundations.

During 2021-22, we employed two staff members as fundraisers whose roles equated to 1.4 FTE on 31st March 2022. All our fundraising is overseen by the Chief Executive. We are regulated by the Fundraising Regulator and we adhere to the Regulator's Code of Fundraising Practice and the Fundraising Promise. We have a policy on protecting supporters who may be in vulnerable circumstances and we do not use external companies to deliver our fundraising activities.

We want everyone to have a positive experience of the Boaz Trust and if something goes wrong, or someone is unhappy with something the Boaz Trust has done, we will react promptly, take complaints seriously and investigate fairly and openly. We will acknowledge any complaints within five working days and follow the procedure set out in our Fundraising Complaints Policy. Our Vulnerable Supporters Policy, Privacy Policy and Fundraising Complaints Policy are available on our website⁵ and from our office on request. These policies are reviewed annually. During the year we received no complaints about our fundraising.

We are thrilled to have had a successful year of fundraising as we have continued to outwork our fundraising strategy. A particular highlight this year was our Christmas Appeal which was built around the theme of food and family. We worked with a local partner organisation and one of our clients who developed a new recipe for an online cook-along. This engaging activity proved popular on Zoom and YouTube and the online giving opportunities and associated appeal mailing generated a positive response from our supporters.

⁵ www.boaztrust.org.uk/pages/17-supporters

Thank you to our donors

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

Albert Hunt Trust	Leigh Trust
Arnold Clark Community Fund	Lloyds Bank Foundation
Bishop Radford Trust	Manchester Guardian Society
Charity Service	Charitable Trust
Comic Relief	Marsh Charitable Trust
Crisis	National Lottery Community Fund
Duchy of Lancaster Benevolent Fund	Quaker Housing Trust
Garfield Weston Foundation	Skelton Charity
Greater Manchester Mental Health	Society of the Holy Child Jesus
NHS Foundation Trust	Souter Charitable Trust
Green Pastures	Sport England
Henry Smith Charity	Survivors of Torture
Homeless Link	Treeside Trust
Issachar Foundation	Wenham Trust
Joseph Rank Trust	Zochonis Charitable Trust
Leathersellers' Company Charitable Fund	

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

Thank you also to the individuals who supported our work with gifts and donations, including those who raised sponsorship or fundraised online and those who have generously allowed us to use their houses again this year.

Financial Review

Thanks to strong support from both individual supporters and grant-making organisations throughout the Covid-19 pandemic, we started 2021/22 with larger reserves than ever before, and were looking forward to a post-pandemic period of review and expansion. The impact of Covid-19 on all aspects of our work has turned out to be longer and more complex than any of us had imagined, but despite this, we have had a successful year, continuing to secure sufficient funding to allow us to deliver our objectives.

Our main income streams are donations, grants and lettings of rooms to clients with refugee status (who are able to pay rent). In 2021/22 our income from room rentals was lower; we had deliberately frozen rent levels in anticipation of financial challenges for our clients, and sadly some clients still struggled to keep up to date with rent payments. Income from new grant funding was slower during the early part of the year (understandably, following the surge in crisis-related funding the previous year and an intentional focus on reporting and consolidation in the first part of the year), but increased again at the very end of the year, eventually exceeding any year prior to 2020/21. Meanwhile, as we continued to outwork our wider fundraising strategy, income from donations increased again, boosted by some significant one-off donations as well as faithful regular giving. The tax reclaimable on gift-aided donations increased as well, and whilst fundraising events and sponsorship have not traditionally generated a large proportion of our income, our amazing supporters did put on their running shoes again as restrictions lifted!

Overall our income at £714,790 was nearly 21% down on 2020/21's exceptional £902,267, but higher than any year prior to that.

Meanwhile expenditure went up by 5% to £690,260. The biggest increase was on investment in the houses we provide, including major environmental improvements funded by grants. We were able to continue 2020/21's increase to the weekly food allowances which we give clients, and to spend more on advocacy and publicity. A restructuring review resulted in the creation of two new posts, which we filled mid-year, and savings were made on another post. We were fortunate to agree good 2-year contracts for gas and electricity in all the houses, and continued to underspend on client travel, due partly to Covid-19 restrictions but also to new ways of working with clients requiring fewer office visits.

As a result, we finished the year with a small surplus of £24,530, increasing our balances from the £620,525 brought forward to £645,055 at the end of the year.

Grant income at the end of the year held our Restricted reserves at £114,611, of which £89,085 relates to the future costs of specific projects continuing in 2022/23, including salaries. (Many of the Unrestricted grants received in the year also relate to ongoing costs of work continuing in 2022/23, but without the constraints of Restricted income.)

We continue to retain a General Reserve, designated by trustees to cover the costs of reinstating properties returned in the event that we ceased activity and to underwrite both half the potential shortfall between predicted income and budgeted expenditure for the year ahead, and half the planned deficit approved (on the strength of the underlying reserves) in the following year's budget; this currently stands at £121,000. Trustees also agreed to designate a donation of £50,000, which was not Restricted but was given with the desire to increase our housing capacity, and for which a specific use has not yet been identified. Our Designated reserves, including the house donated to us in 2018/19, and the balance of a fund put aside in 2020/21 for post-Covid-19 review and restructuring, currently total £292,466.

The remaining £237,978 (down from last year's £262,833) is our general unrestricted reserve, which enables us to commit to future activity and supports the running costs and overheads which are often not covered by grants. We anticipate that this will reduce over the coming year, as the full-year impact of restructuring takes effect, as inflationary pressures hit us as well as our supporters, and as we explore how we can best respond to the increasing need for accommodation and for specialist support. We are thankful for the flexibility this reserve gives us as we continue to review our ways of working and to consider our strategy for the years ahead.

The year ahead holds many challenges, but we are determined to use wisely the donations and grants entrusted to us, in continuing the support we are giving clients now, in adapting to an ever-changing environment, and in exploring how we can further respond to growing needs. We thank all our supporters for sharing our vision, demonstrating their generosity and encouraging us to do even more to end destitution amongst those seeking asylum.

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2021 which are set out on pages 36-59.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Catherine Hall FCCA DChASlade & Cooper Limited, Chartered Certified
AccountantsBeehive Mill, Jersey Street, Manchester, M4 6JG

Date.....

Accounts and Financial Statements

The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The Boaz Trust
Statement of Financial Activities
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:				
Donations and legacies	3	310,411	270,587	580,998
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	4	131,694	1,250	132,944
Other trading activities	5	-	-	-
Investments	6	848	-	848
Total income		442,953	271,837	714,790
Expenditure on:				
Raising funds	7	40,152	5,625	45,777
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	8	361,027	283,456	644,483
Total expenditure		401,179	289,081	690,260
Net income/(expenditure) before net gains/(losses) on investments		41,774	(17,244)	24,530
Net income/(expenditure) for the year	10	41,774	(17,244)	24,530
Transfer between funds		-	-	-
Net movement in funds for the year		41,774	(17,244)	24,530
Reconciliation of funds				
Total funds brought forward		488,670	131,855	620,525
Total funds carried forward		530,444	114,611	645,055

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

The Boaz Trust
Statement of Financial Activities
for the year ended 31 March 2022

Comparative figures for the period ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:				
Donations and legacies	3	297,309	398,964	696,273
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	4	204,287	968	205,255
Other trading activities	5	-	-	-
Investments	6	739	-	739
Total income		502,335	399,932	902,267
Expenditure on:				
Raising funds	7	33,790	8,098	41,888
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	8	276,525	336,024	612,549
Total expenditure		310,315	344,122	654,437
Net income/(expenditure) before net gains/(losses) on investments		192,020	55,810	247,830
Net income/(expenditure) for the year	10	192,020	55,810	247,830
Transfer between funds		-	-	-
Net movement in funds for the year		192,020	55,810	247,830
Reconciliation of funds				
Total funds brought forward		296,650	76,045	372,695
Total funds carried forward		488,670	131,855	620,525

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

The Boaz Trust
Balance Sheet
as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	13	68,200	68,800
Total fixed assets		68,200	68,800
Current assets			
Debtors	14	109,693	80,274
Current asset investments	15	110,000	25,000
Cash at bank and in hand	16	381,896	465,150
Total current assets		601,589	570,424
Liabilities			
Creditors: amounts falling due in less than one year	18	(24,734)	(18,699)
Net current assets		576,855	551,725
Total assets less current liabilities		645,055	620,525
Net assets		645,055	620,525
Funds of the charity:			
Restricted income funds	20	114,611	131,855
Unrestricted income funds	21	530,444	488,670
Total charity funds		645,055	620,525

The notes on pages 41 to 59 form part of these accounts.

Approved by the trustees on 18th July 2022 and signed on their behalf by:

Philip Rawlings (Trustee)

Martin Palmer (Trustee)

The Boaz Trust
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	28	898	228,059
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		848	739
Increase in current asset investments		(85,000)	-
Cash provided by/(used in) investing activities		(84,152)	739
Increase/(decrease) in cash and cash equivalents in the year		(83,254)	228,798
Cash and cash equivalents at the beginning of the year		465,150	236,352
Cash and cash equivalents at the end of the year		381,896	465,150

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Specifically, the trustees are closely monitoring areas of income which could be adversely affected by Covid-19, but do not consider that any effects either to date or currently anticipated materially impact the charity's ability to continue as a going concern.

The trustees have made no judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

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

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

Notes to the accounts for the year ended 31 March 2022 (continued)

Income (continued)

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

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

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

d Donated services and facilities

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

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

e Interest receivable

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

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

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

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

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

g Expenditure and irrecoverable VAT

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

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

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

h Allocation of support costs

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

i Operating leases

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

j Tangible fixed assets

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

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

k Debtors

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

l Cash at bank and in hand

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

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

m Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

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

o Financial instruments

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

p Pensions

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

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

There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £
Donations from organisations and churches	29,575	4,922	34,497
Donations from individuals	183,613	10,459	194,072
Tax reclaimed on gift aided donations	33,409	-	33,409
Grants - unconditional on performance	62,000	229,206 *	291,206
Grants - conditional on performance	-	26,000	26,000
Sponsorship	1,814	-	1,814
Total	310,411	270,587	580,998

* Restricted grants included

£22,949 from the Lloyds Bank Foundation for England and Wales

Comparative figures for the period ended 31 March 2021

	Unrestricted £	Restricted £	Total 2021 £
Donations from organisations and churches	26,481	2,340	28,821
Donations from individuals	124,114	30,459	154,573
Tax reclaimed on gift aided donations	18,452	-	18,452
Grants - unconditional on performance	127,062	366,165 *	493,227
Grants - conditional on performance	-	-	-
Sponsorship	1,200	-	1,200
Total	297,309	398,964	696,273

* Restricted grants included

£40,867 in total from the Lloyds Bank Foundation for England and Wales

£32,220 from the Barrow Cadbury Trust / The National Lottery Community Fund
Covid-19 Support Fund

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £
Rent & Housing Benefit	130,769	-	130,769
Grant income received as delivery partner in the 'A Bed Every Night' scheme	-	-	-
Other grant income received for charitable activities	-	1,250	1,250
Other income from charitable activities	925	-	925
Total	131,694	1,250	132,944

Comparative figures for the period ended 31 March 2021

	Unrestricted £	Restricted £	Total 2021 £
<i>Rent & Housing Benefit</i>	<i>139,164</i>	<i>-</i>	<i>139,164</i>
<i>Grant income received as delivery partner in the 'A Bed Every Night' scheme</i>	<i>62,320</i>	<i>-</i>	<i>62,320</i>
<i>Other grant income received for charitable activities</i>	<i>-</i>	<i>888</i>	<i>888</i>
<i>Other income from charitable activities</i>	<i>2,803</i>	<i>80</i>	<i>2,883</i>
Total	204,287	968	205,255

5 Income from other trading activities

	2022 £	2021 £
Fundraising events	-	-
	-	-

All income from other trading activities is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	Total 2022 £
Investment income	848	-	848
	848	-	848

Comparative figures for the period ended 31 March 2021

	Unrestricted £	Restricted £	2021 £
<i>Investment income</i>	<i>739</i>	<i>-</i>	<i>739</i>
	<i>739</i>	<i>-</i>	<i>739</i>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

7 Cost of raising funds

	Unrestricted £	Restricted £	Total 2022 £
Fundraisers salary and oncosts	38,018	5,625	43,643
Fundraising events and other costs	2,134	-	2,134
	<u>40,152</u>	<u>5,625</u>	<u>45,777</u>
<i>Comparative figures for the period ended 31 March 2021</i>			
	Unrestricted £	Restricted £	Total 2021 £
Fundraisers salary and oncosts	31,310	8,098	39,408
Fundraising events and other costs	2,480	-	2,480
	<u>33,790</u>	<u>8,098</u>	<u>41,888</u>

8 Analysis of expenditure on charitable activities

	Activity £	Total 2022 £	Total 2021
Staff costs	317,133	317,133	317,996
Office & administration costs	53,322	53,322	52,855
Engagement and publicity	4,364	4,364	1,963
Depreciation	600	600	600
Bad debts (see note below)	-	-	-
Beneficiary support			
Accommodation			
utilities, rent, ins'ce	119,288	119,288	119,896
upkeep of properties	90,337	90,337	71,008
Payments			
food	47,677	47,677	35,324
travel	2,563	2,563	984
other	870	870	2,280
Services			
legal and interpretation	4,048	4,048	5,084
Emergency accommodation	13	13	641
Boaz Life activities	1,328	1,328	1,460
Governance costs (see note 9)	2,940	2,940	2,458
	<u>644,483</u>	<u>644,483</u>	<u>612,549</u>
		2022 £	2021 £
Restricted expenditure		283,456	336,024
Unrestricted expenditure		361,027	276,525
		<u>644,483</u>	<u>612,549</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

9 Analysis of support and governance costs

	Support £	Governance £	Total 2022 £	Total 2021 £
Independent examination fees	-	1,380	1,380	1,260
Trustee indemnity insurance	-	1,353	1,353	1,032
Trustee training & meeting costs	-	35	35	-
Professional subscription	-	172	172	166
	<u>-</u>	<u>2,940</u>	<u>2,940</u>	<u>2,458</u>

The charity has one activity and therefore does not apportion support costs

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	600	600
Operating lease rentals:		
Photocopier	806	940
Independent examiner's fees	1,380	1,260
	<u>2,786</u>	<u>2,800</u>

11 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	318,615	316,297
Social security costs	23,215	23,360
Pension costs	18,946	17,747
Redundancy and termination costs	-	-
	<u>360,776</u>	<u>357,404</u>

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 14.3 (2021:14).

The average full time equivalent number of staff employed during the period was 11.2 (2021: 11.0).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £50,466 (2021: £48,847).

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

12 Trustee remuneration and expenses, and related party transactions

No trustee received any remuneration or reimbursed expenses during the year (2021: Nil).

No-one connected with a trustee received remuneration or reimbursed expenses in the year.

Donations from trustees in the year totalled £3,071 (2021: £3,445)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

13 Fixed assets: tangible assets

The charity owns a house, gifted to it in January 2019, which it uses to accommodate asylum seekers.

Cost	Mora St House £	2022 Total £
At 1 April 2021	70,000	70,000
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2022	70,000	70,000
	<hr/>	<hr/>
Depreciation		
At 1 April 2021	1,200	1,200
Charge for the year	600	600
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2022	1,800	1,800
	<hr/>	<hr/>
Net book value		
At 31 March 2022	68,200	68,200
	<hr/>	<hr/>
<i>At 31 March 2021</i>	<i>68,800</i>	<i>68,800</i>
	<hr/>	<hr/>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

Fixed assets: tangible assets (continued)

Comparative figures for the period ended 31 March 2021

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

14 Debtors

	<i>2022 £</i>	<i>2021 £</i>
Prepayments and accrued income	109,693	80,274
	<hr/>	<hr/>
	109,693	80,274
	<hr/>	<hr/>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Current asset investments

	2022 £	2021 £
Current asset investments	110,000	25,000
	<u>110,000</u>	<u>25,000</u>

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

A current asset investment of £25,000 is unsecured loan stock issued by Green Pastures Community Benefit Society (No. 31116R), an Industrial & Provident Society based in the UK. The investment is for a fixed term of under one year and the value is both at cost and the trustees' best estimate of market value.

In June 2021 the Trust opened a 1-year fixed-term savings account with the Charity Bank. This will be transferred to a 100-day notice account on maturity.

16 Cash at bank and in hand

	2022 £	2021 £
Short term cash investments (less than 3 month maturity date)	196,358	196,068
Cash at bank and on hand	185,538	269,082
	<u>381,896</u>	<u>465,150</u>

17 Agency collections

Funds administered by Street Support awarded by the Migration and Destitution Action Group (MDAG) to Boaz clients and former clients may be passed on to the recipients via The Boaz Trust. Such transactions are recorded as agency collections.

Food allowances awarded by the British Red Cross to Boaz clients (at increased support levels for much of the year) were administered via The Boaz Trust for much of 2020/21 due to the temporary closure of BRC drop-in facilities caused by Covid-19. Such transactions were recorded as agency collections.

	2022 £	2021 £
Amount held at start of the period	(34)	-
Amounts received		
MDAG	34	349
British Red Cross	-	22,530
Bank charges on amounts received	-	-
Amounts distributed		
MDAG	-	(383)
British Red Cross	-	(22,530)
Amount held at end of the period	<u>-</u>	<u>(34)</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Short term compensated absences (holiday pay)	4,232	4,329
Other creditors and accruals	20,502	14,404
Grants received in advance	-	-
Deferred income	-	-
	<hr/>	<hr/>
	24,734	18,733
	<hr/>	<hr/>

19 Deferred income

	2022 £	2021 £
Deferred grant brought forward	-	-
Grant received	318,456	556,435
Released to income from charitable activities	(318,456)	(556,435)
	<hr/>	<hr/>
Deferred grant carried forward	-	-
	<hr/>	<hr/>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

20 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Charitable activity: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants					
Advocacy & Influencing	7,500	-	(7,500)		-
Beneficiary Essentials	1,249	1,750	(720)		2,279
Beneficiary Payments	2,994	-	(170)		2,824
Boaz Life	3,631	1,300	(1,666)		3,265
Chief Exec salary	2,170	13,451	(15,061)		560
Client Support Mgr sal	15,596	59,318	(54,513)		20,401
Client Support Work sal	9,794	30,331	(30,958)		9,167
Client Transport	8,774	1,148	(2,349)	(2,000)	5,573
Emergency accomm'n	1,309	-	(13)		1,296
Finance Mgr salary	816	-	(816)		-
Food	16,078	27,014	(43,092)		-
Fundraiser salary	567	5,222	(5,625)		164
Hosting	123	-	-		123
House running costs	775	61,037	(10,563)		51,249
House major works	-	26,966	(26,966)		-
Internet provision	745	2,500	(4,428)	5,000	3,817
Legal Services Mgr	1,753	-	-		1,753
Office & Administration	22,378	8,389	(29,879)		888
Office / HR Mgr salary	700	-	(700)		-
Refugee Support Worker	17,326	-	(17,326)		-
Supervision	2,579	3,092	(4,075)	(500)	1,096
Supported Housing Mgr	3,957	26,413	(28,070)	(500)	1,800
Translation	6,122	3,906	(3,938)	(2,000)	4,090
Volunteer Exps BoazLife	2,513	-	-		2,513
Website	2,405	-	(653)		1,752
	131,855	271,837	(289,081)	-	114,611
Total	131,855	271,837	(289,081)	-	114,611

Transfers

Partial balances on several funds underspent at the end of the previous financial year (due to the impact of Covid-19 on activities) were transferred to support internet provision in houses, with the grantor's agreement.

Ongoing projects

Of the closing balances in Restricted funds, £89,085 relates to specific projects continuing in 2022/23, including salaries and funding granted which relates to running costs over a 12-month period.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

Analysis of movements in restricted funds (continued)

Comparative figures for the period ended 31 March 2021

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
<i>Charitable activity: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants</i>					
Advocacy & Influencing	-	7,500	-		7,500
Beneficiary Essentials	917	1,500	(1,168)		1,249
Beneficiary Payments	2,752	500	(258)		2,994
Boaz Life	1,440	3,638	(1,447)		3,631
Chief Exec salary	-	30,311	(28,141)		2,170
Client Support Mgr sal	12,822	55,155	(52,381)		15,596
Client Support Work sal	1,577	41,198	(32,981)		9,794
Client Transport	5,009	4,736	(971)		8,774
Nightshelter	831	1,120	(642)		1,309
Finance Mgr salary	-	16,280	(15,464)		816
Food	7,639	43,786	(35,347)		16,078
Fundraiser salary	-	8,665	(8,098)		567
Hosting	123	-	-		123
House running costs	16,507	41,786	(57,518)		775
House major works	2,250	-	(2,250)		-
Internet provision	-	7,777	(7,032)		745
Legal Services Mgr	1,753	-	-		1,753
Office & Administration	-	43,766	(21,388)		22,378
Office / HR Mgr salary	-	9,768	(9,068)		700
Refugee Support Worker	16,318	34,092	(33,084)		17,326
Social Enterprise	492	-	(492)		-
Supervision	-	4,439	(1,860)		2,579
Supported Housing Mgr	-	32,729	(28,772)		3,957
Translation	-	11,186	(5,064)		6,122
Volunteer Exps BoazLife	2,560	-	(47)		2,513
Website	3,053	-	(648)		2,405
	<u>76,045</u>	<u>399,932</u>	<u>(344,122)</u>	<u>-</u>	<u>131,855</u>
Total	76,045	399,932	(344,122)	-	131,855

Transfers

There were no transfers between funds during the year.

Ongoing projects

Of the closing balances in Restricted funds, £81,539 related to specific projects continuing in 2021/22, including salaries and funding granted which relates to running costs over a 12-month period.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

Analysis of movements in restricted funds (continued)

Name of fund	Description, nature and purposes of the fund
Advocacy & Influencing	To defray costs of advocacy activities
Beneficiary Essentials	To defray costs of toiletries and cleaning materials for clients
Beneficiary Payments	To defray specific costs for clients
Boaz Life	To provide classes and activities for clients
Chief Exec salary	For payment of CEO salary and oncosts
Client Support Mgr sal	(formerly Female Caseworker sal) For payment of client support manager/ caseworker salary and oncosts
Client Support Work sal	For payment of caseworker salary and oncosts
Client Transport	To defray travel costs for clients
Emergency accommodation	For the provision of winter nightshelters or other emergency or temporary accommodation
Finance Mgr salary	For payment of Finance Manager salary and oncosts
Food	For provision of food to clients
Fundraiser salary	For payment of Fundraiser salary and oncosts
Hosting	For payment of salary, oncosts and expenses for hosting
House running costs	To provide and maintain houses
House major works	To contribute to costs of major works on specific properties
Internet provision	For provision of internet access to supported houses
Legal Services Mgr	For payment of Legal Services Manager
Office & Administration	To defray costs attributable to Boaz office and administration
Office / HR Mgr salary	For payment of Office / HR Manager salary and oncosts
Refugee Support Worker	For payment of Refugee Support Worker salary and oncosts
Social Enterprise	Consultant fees relating to 'Exempt Allowance' application
Supervision	To defray costs of supervision and training of case workers
Supported Housing Mgr	For payment of Supported Housing Manager salary and oncosts
Translation	To defray costs of interpreters for clients and translation
Volunteer Exps BoazLife	To defray costs to volunteers of travel to Boaz Life activities
Website	For cost of website development

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Analysis of movement in unrestricted funds

	at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
Unrestricted funds:					
General fund	262,833	392,953	(395,808)	(22,000)	237,978
Designated funds:					
General Reserve	99,000	-	-	22,000	121,000
Accommodation Capacity Reserve	-	50,000	-	-	50,000
Recovery & Development Reserve	50,000	-	(2,359)	-	47,641
Mora Fund	68,800	-	(600)	-	68,200
IT Development Reserve	8,037	-	(2,412)	-	5,625
	<u>488,670</u>	<u>442,953</u>	<u>(401,179)</u>	<u>-</u>	<u>530,444</u>

Comparative figures for the period ended 31 March 2021

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 1 April 2021 £
Unrestricted funds:					
General fund	168,613	502,335	(309,715)	(98,400)	262,833
Designated funds:					
General Reserve	50,600	-	-	48,400	99,000
Recovery & Development Reserve	-	-	-	50,000	50,000
Mora Fund	69,400	-	(600)	-	68,800
IT Development Reserve	8,037	-	-	-	8,037
	<u>296,650</u>	<u>502,335</u>	<u>(310,315)</u>	<u>-</u>	<u>488,670</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

Analysis of movement in unrestricted funds (continued)

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
General Reserve	<p>Funds earmarked by trustees for costs in the event that the charity ceased activity, reviewed by the trustees every six months.</p> <p>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.</p> <p>An additional amount required to cover day to day running costs is calculated based on the gap between budgeted expenditure and predicted income from identified sources for the year ahead; trustees have a policy to keep reserves to cover 50% of this gap to allow for additional income not being realised. For 2022/23 this corresponds to £39,750.</p> <p>Where a deficit budget has been set for the following year, the reserve is initially set to cover 50% of that deficit as well; for 2022/23 this corresponds to £64,000. The total General Reserve at 31st March 2021 is therefore £121,000.</p>
Accommodation Capacity Reserve	Funds arising from a donation given with the desire to increase our housing capacity and designated by trustees for this purpose as no specific use has yet been identified.
Recovery & Development Reserve	Funds earmarked by trustees for strategic initiatives, including a review of the organisational structure and any amendments to long-term service provision and delivery to reflect the impact of Covid-19.
Mora Fund	The property at 11 Mora Street previously loaned to us to house beneficiaries was gifted to the trust in January 2019. The value of the property is set aside to enable the continued use of the property in this way.
IT Development Reserve	<p>Funds earmarked by trustees for costs relating to investment in IT equipment.</p> <p>IT equipment required in 2020/21 (primarily for staff to work from home during Covid-19) was largely funded by specific grants.</p>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	68,200	-	68,200
Other net current assets/(liabilities)	237,978	224,266	114,611	576,855
	<hr/>	<hr/>	<hr/>	<hr/>
Total	237,978	292,466	114,611	645,055
	<hr/>	<hr/>	<hr/>	<hr/>

Comparative figures for the period ended 31 March 2021

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	68,800	-	68,800
Other net current assets/(liabilities)	262,833	157,037	131,855	551,725
	<hr/>	<hr/>	<hr/>	<hr/>
Total	262,833	225,837	131,855	620,525
	<hr/>	<hr/>	<hr/>	<hr/>

23 Financial instruments

The charity has no financial instruments

24 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2022 £	2021 £	2022 £	2021 £
Less than one year	-	-	806	806
One to five years	-	-	202	1,411
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	1,008	2,218
	<hr/>	<hr/>	<hr/>	<hr/>

25 Contingent assets

None

26 Contingent liability

None

The Boaz Trust

Notes to the accounts for the year ended 31 March 2022 (continued)

27 Post balance sheet events

We continue to monitor closely the impact of Covid-19 on our clients, our activities and our supporters. So far, income has remained robust; although the surge of grants and donations we saw at the start of the pandemic has slowed, our supporter base has remained faithful and generous.

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

28 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	24,530	247,830
Adjustments for:		
Depreciation charge	600	600
Dividends, interest and rents from investments	(848)	(739)
Decrease/(increase) in debtors	(29,419)	(19,552)
Increase/(decrease) in creditors	6,035	(80)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	898	228,059
	<hr/>	<hr/>

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Rev Canon Dr Phil Rawlings, Chair of Trustees

Date

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