



# The Boaz Trust

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

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

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## Reference and Administrative details

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

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### Trustees

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

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

### Chief Executive

Ros Holland

### Independent Examiners

Catherine Hall FCCA DChA

Slade & Cooper Limited

Beehive Mill

Jersey Street

Manchester M4 6JG

### Bankers

The Co-operative Bank

PO Box 250

Delf House

Skelmersdale

Lancashire WN8 6WT

Charities Aid Foundation Bank

25 Kings Hill Avenue

Kings Hill

West 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 2023**

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

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

## **Letter of introduction from the Chair of Trustees and Chief Executive**

Dear Friends,

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

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

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

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

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

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

With thanks to you all for standing with us,



Rev. Canon Dr. Phil Rawlings  
Chair of Trustees



Ros Holland  
Chief Executive

## Charity objects, purpose, vision, mission and values

### Our Objects

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

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

### Our Purpose

To end destitution amongst people seeking asylum and refugees

### Our Vision

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

### Our Mission

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

### Our Organisational Values

These 6 values inform how we work as an organisation:

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

## **Refreshing and renewing our Vision and Mission: 2023 and beyond**

During the course of 2022-23, we undertook a strategic review which included refreshing our Vision and Mission, which were agreed in March 2023. This process drew on feedback gained through informal conversations and exit interviews with people we are currently supporting or have previously supported. With support from Pilotlight<sup>1</sup>, we also worked with staff and trustees over several months, through a range of face to face and online meetings and away days. We took on board feedback from partner organisations and also our supporters through a supporter survey.

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

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

**Our Mission for 2023 and beyond is:**

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

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

## Summary of our main activities

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

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

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

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

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

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

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<sup>2</sup> [www.boaztrust.org.uk/pages/boaz-film-2022-a-place-to-call-home](http://www.boaztrust.org.uk/pages/boaz-film-2022-a-place-to-call-home)



## **Anti-racism, equity, diversity and inclusion**

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

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

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

## **Statement on public benefit**

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

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

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

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

## The wider context during 2022-2023

### Conflict and oppression

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

### Displaced people across the world

According to the United Nations High Commission for Refugees (UNHCR<sup>4</sup>), in June 2023 there were 103 million forcibly displaced people around the world. This is 20 million more people than in 2022. 32.5 million people were refugees and 4.9 million people had claimed asylum but not yet been granted refugee status. 53.2 million people were displaced within their home countries. 72% of the world's refugees originated from 5 countries: Syria, Venezuela, Ukraine, Afghanistan, South Sudan.

According to the UK Government's own statistics<sup>5</sup>, during 2022-23 there were 75,492 asylum applications made in the UK, which is around 20,000 more than the preceding year. This once again represents the highest number of applications since 2003. During the same 12-month period, 19,706 initial decisions were made on asylum applications, with 74% resulting in a positive decision (including grants of refugee status and other forms of protection). In terms of the number of asylum applications per head of population, the UK ranks 22nd highest in Europe.

The UK Government has intentionally focussed on a policy to "stop the boats" as the number of people making the perilous journey to the UK has increased significantly. In the year ending March 2023, 45,000 people were detected arriving in the UK by small boats. 90% of these people claimed asylum, but by the end of the year only 1% had received a decision on their application<sup>6</sup>. The majority of people came from Afghanistan, Syria, Iran and India.

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

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

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

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

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

## Achievements and Performance

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

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

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

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

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

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

### **Aimee's story:**

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

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

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

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

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

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

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

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

## Strategic objective 1:

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

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

*Tolla, who was supported by Boaz during 2022-23*

A core focus of our work is providing safe and stable accommodation for people who have become homeless after receiving a negative decision on their asylum claim. There are many reasons why people may be refused asylum. In many cases they may not have a full understanding of the legal asylum process and how to navigate the process, and they are unlikely to have had any advice to support them as they steer through the different stages of the process. When people are fleeing war or persecution, it is rarely safe for them to travel with identification documents, and if they do, they may be lost or stolen on the journey. It is also almost impossible for people to carry hard copies of evidence to prove the persecution they've experienced, or the ongoing risks they face, which is needed when they are questioned by the Home Office. Furthermore, over the years we've seen cases where evidence may be lost after submission to the Home Office, and where mistakes are made in decision making and communication with people seeking asylum. Finally, due to the often-reported culture of disbelief<sup>8</sup> in the Home Office, even if people feel safe to share their experiences, they are all too often simply not believed.

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

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

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

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

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

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

### **Shared Houses**

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

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

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

### **Holistic Support**

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

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

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

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

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

### **Floating support**

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



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

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

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

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

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

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

## Strategic objective 2:

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Refugee support- a case study**

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

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

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

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

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

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

### **Strategic objective 3:**

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

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

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

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

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

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

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

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

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

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

### **Digital access**

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

### **Legal support and moving on**

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

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

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

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

#### **Strategic objective 4:**

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

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

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

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

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

We know that one of the most powerful ways to help people to engage with and understand the issues faced by people seeking safety in the UK is through sharing stories. In December 2022 we were excited to launch a new film<sup>10</sup>, coproduced by Aimee (who was previously supported by Boaz), Amy Merone and Jarek Maciejowski, an independent filmmaker. Aimee speaks powerfully about her experience of destitution and the impact of having somewhere safe to stay. We

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

<sup>10</sup> [www.boaztrust.org.uk/PlaceToCallHome](http://www.boaztrust.org.uk/PlaceToCallHome)

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

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



## **Strategic objective 5:**

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

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

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

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

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

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

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

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

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

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

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

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<sup>11</sup> Macy, J; Johnson, C, *Active Hope*, New World Library, 2012

## **Volunteers and students**

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

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

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

## **Structure, Governance and Risk**

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

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

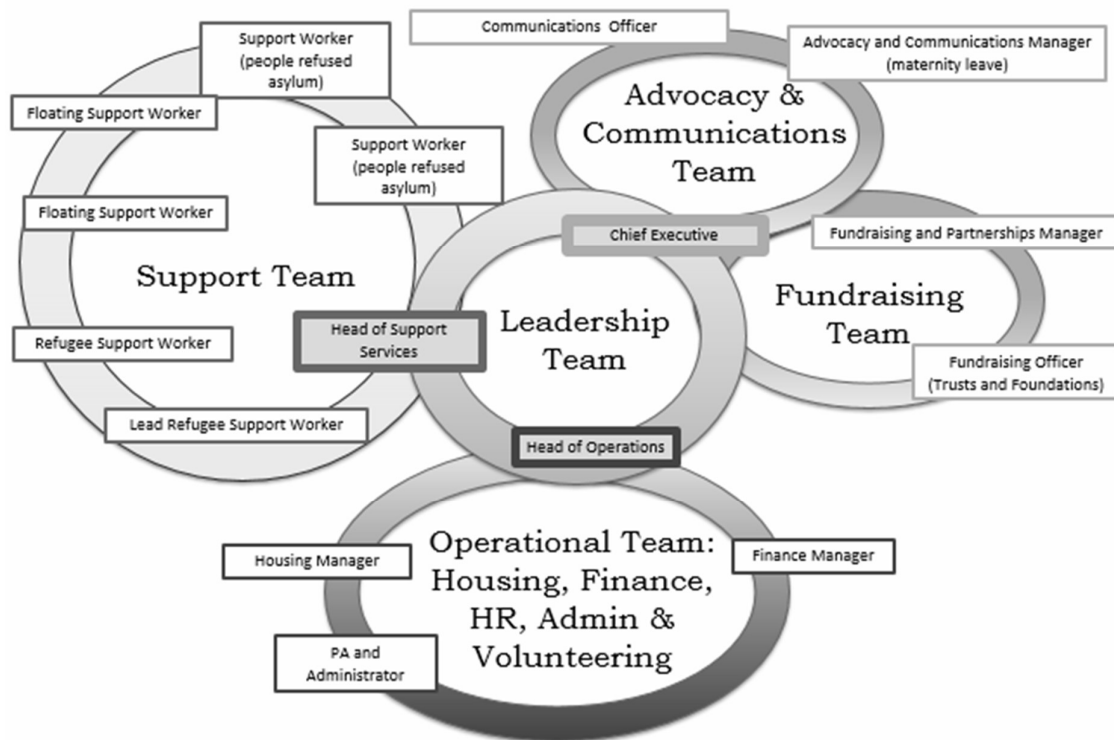
During 2022-23 the Board of Trustees returned to meeting primarily in person, but with occasional online meetings and at the end of the year, we had 10 Trustees. Chenai Mudzamiri stepped down as Trustee at the end of her term in October 2022, and we are incredibly grateful to Chenai for her service and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

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

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

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

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



## Remuneration Policy for Key Management Personnel

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

## Risk Management

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

## Safeguarding

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

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

Staff, volunteers and Trustees of the Boaz Trust have a duty to identify abuse and report it. It is everyone's responsibility. We have a Safeguarding Policy which is kept up to date and is shared with all staff, volunteers and also supporters and the wider general public through our website<sup>12</sup>. Currently, one of our Trustees acts as Safeguarding Lead Trustee and our Head of Operations oversees safeguarding within the organisation. All Trustees, regular volunteers (involved in directly supporting people) and paid staff undertake basic DBS checks on joining the organisation and these are renewed every three years. Safeguarding is a standing item on the weekly Leadership Team meeting agenda and is also included on the agenda of the Full Board Meeting.

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

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

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<sup>12</sup> [www.boaztrust.org.uk/safeguarding](http://www.boaztrust.org.uk/safeguarding)

## Plans for the future

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

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

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

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

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

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

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

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

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



## Fundraising

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

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

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

This year we are grateful to our supporters who have taken part in sponsored events and held special collections for Boaz to mark special occasions such as birthdays, anniversaries and retirements. We want everyone who supports our work in any way to have a positive experience of the Boaz Trust and if something goes wrong, or someone is unhappy with something the Boaz Trust has done, we will react promptly, take complaints seriously and investigate fairly and openly. We will acknowledge any complaints within five working days and follow the procedure set out in our Fundraising Complaints Policy. Our Vulnerable Supporters Policy, Privacy Policy and Fundraising Complaints Policy are available on our website<sup>13</sup> and from our office on request. These policies are reviewed annually. During the year we received no complaints about our fundraising.

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<sup>13</sup> [www.boaztrust.org.uk/pages/17-supporters](http://www.boaztrust.org.uk/pages/17-supporters)

## Thank you to our donors

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

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

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

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

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

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

## Financial Review

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

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

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

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

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

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

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

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

## **Independent Examiner's Report**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> March 2023 which are set out on pages 38 to 62.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

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

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

Catherine Hall FCCA DChA  
Slade & Cooper Limited, Chartered Certified Accountants  
Beehive Mill, Jersey Street, Manchester, M4 6JG

Date.....

## **Accounts and Financial Statements**

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

The Boaz Trust  
Statement of Financial Activities  
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	3	286,382	143,877	430,259
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	4	143,136	52,780	195,916
Other trading activities	5	18	-	18
Investments	6	4,419	-	4,419
<b>Total income</b>		<b>433,955</b>	<b>196,657</b>	<b>630,612</b>
<b>Expenditure on:</b>				
Raising funds	7	29,771	4,426	34,197
Charitable activities: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants	8	425,055	257,159	682,214
<b>Total expenditure</b>		<b>454,826</b>	<b>261,585</b>	<b>716,411</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>(20,871)</b>	<b>(64,928)</b>	<b>(85,799)</b>
<b>Net income/(expenditure) for the year</b>	10	<b>(20,871)</b>	<b>(64,928)</b>	<b>(85,799)</b>
Transfer between funds		-	-	-
<b>Net movement in funds for the year</b>		<b>(20,871)</b>	<b>(64,928)</b>	<b>(85,799)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		530,444	114,611	645,055
<b>Total funds carried forward</b>		<b>509,573</b>	<b>49,683</b>	<b>559,256</b>

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

The Boaz Trust  
Statement of Financial Activities  
for the year ended 31 March 2023

Comparative figures for the period ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £
<b>Income from:</b>				
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
<b>Total income</b>		<b>442,953</b>	<b>271,837</b>	<b>714,790</b>
<b>Expenditure on:</b>				
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
<b>Total expenditure</b>		<b>401,179</b>	<b>289,081</b>	<b>690,260</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>41,774</b>	<b>(17,244)</b>	<b>24,530</b>
<b>Net income/(expenditure) for the year</b>	10	<b>41,774</b>	<b>(17,244)</b>	<b>24,530</b>
Transfer between funds		-	-	-
<b>Net movement in funds for the year</b>		<b>41,774</b>	<b>(17,244)</b>	<b>24,530</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		488,670	131,855	620,525
<b>Total funds carried forward</b>		<b>530,444</b>	<b>114,611</b>	<b>645,055</b>

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



The Boaz Trust  
Balance Sheet  
as at 31 March 2023

	Note	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	13	67,600	68,200
<b>Total fixed assets</b>		<b>67,600</b>	<b>68,200</b>
<b>Current assets</b>			
Debtors	14	58,979	109,693
Current asset investments	15	111,589	110,000
Cash at bank and in hand	16	338,063	381,896
<b>Total current assets</b>		<b>508,631</b>	<b>601,589</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	18	(16,975)	(24,734)
<b>Net current assets</b>		<b>491,656</b>	<b>576,855</b>
<b>Total assets less current liabilities</b>		<b>559,256</b>	<b>645,055</b>
<b>Net assets</b>		<b>559,256</b>	<b>645,055</b>
<b>Funds of the charity:</b>			
Restricted income funds	20	49,683	114,611
Unrestricted income funds	21	509,573	530,444
<b>Total charity funds</b>		<b>559,256</b>	<b>645,055</b>

The notes on pages 43-62 form part of these accounts.

Approved by the trustees on 16th July 2023 and signed on their behalf by:

Philip Rawlings (Trustee)

Martin Palmer (Trustee)

The Boaz Trust  
Statement of Cash Flows  
for the year ending 31 March 2023

	Note	2023 £	2022 £
<b>Cash provided by/(used in) operating activities</b>	30	<b>(46,663)</b>	<b>898</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		4,419	848
Increase in current asset investments		(1,589)	(85,000)
<b>Cash provided by/(used in) investing activities</b>		<b>2,830</b>	<b>(84,152)</b>
Increase/(decrease) in cash and cash equivalents in the year		(43,833)	(83,254)
Cash and cash equivalents at the beginning of the year		381,896	465,150
<b>Cash and cash equivalents at the end of the year</b>		<b>338,063</b>	<b>381,896</b>

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023

### 1 Accounting policies

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

#### a Basis of preparation

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

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

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

#### b Preparation of the accounts on a going concern basis

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

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

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

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

#### c Income

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

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

Notes to the accounts for the year ended 31 March 2023 (continued)

**Income (continued)**

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

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

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

**d Donated services and facilities**

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

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

**e Interest receivable**

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

**f Fund accounting**

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

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

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

Notes to the accounts for the year ended 31 March 2023 (continued)

**g Expenditure and irrecoverable VAT**

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

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

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

**h Allocation of support costs**

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

**i Operating leases**

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

**j Tangible fixed assets**

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

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

**k Debtors**

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

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

**l Cash at bank and in hand**

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

Notes to the accounts for the year ended 31 March 2023 (continued)

**m Current asset investments**

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

**n Creditors and provisions**

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

**o Financial instruments**

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

**p Pensions**

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

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

There were no outstanding contributions at the year end.

**2 Legal status of the charity**

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

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £
Donations from organisations and churches	21,156	1,976	23,132
Donations from individuals	115,741	8,495	124,236
Tax reclaimed on gift aided donations	17,412	-	17,412
Grants - unconditional on performance	130,458	133,406 *	263,864
Grants - conditional on performance	-	-	-
Sponsorship	1,615	-	1,615
<b>Total</b>	<b>286,382</b>	<b>143,877</b>	<b>430,259</b>

\* Restricted grants included

£18,420 from the Lloyds Bank Foundation for England and Wales

£7,900 from The Clothworkers' Foundation

£65,000 from Comic Relief

*Comparative figures for the period ended 31 March 2022*

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

\* Restricted grants included

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

£50,000 from Comic Relief

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £
Rent & Housing Benefit	140,308	-	140,308
Grant income received as delivery partner in the 'A Bed Every Night' scheme	-	50,543	50,543
Other grant income received for charitable activities	-	2,237	2,237
Other income from charitable activities	2,828	-	2,828
<b>Total</b>	<b>143,136</b>	<b>52,780</b>	<b>195,916</b>

*Comparative figures for the period ended 31 March 2022*

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

### 5 Income from other trading activities

	2023 £	2022 £
Fundraising events	-	-
Sale of goods	18	-
	<b>18</b>	<b>-</b>

All income from other trading activities is unrestricted.

### 6 Investment income

	Unrestricted £	Restricted £	Total 2023 £
Investment income	4,419	-	4,419
	<b>4,419</b>	<b>-</b>	<b>4,419</b>

*Comparative figures for the period ended 31 March 2022*

	Unrestricted £	Restricted £	2022 £
<i>Investment income</i>	<i>848</i>	<i>-</i>	<i>848</i>
	<b>848</b>	<b>-</b>	<b>848</b>



The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

**7 Cost of raising funds**

	Unrestricted £	Restricted £	Total 2023 £
Fundraisers salary and oncosts	25,968	4,426	30,394
Fundraising events and other costs	3,803	-	3,803
	<u>29,771</u>	<u>4,426</u>	<u>34,197</u>

*Comparative figures for the period ended 31 March 2022*

	Unrestricted £	Restricted £	Total 2022 £
Fundraisers salary and oncosts	38,018	5,625	43,643
Fundraising events and other costs	2,134	-	2,134
	<u>40,152</u>	<u>5,625</u>	<u>45,777</u>

**8 Analysis of expenditure on charitable activities**

	Activity £	Total 2023 £	Total 2022
Staff costs	363,671	363,671	317,133
Office & administration costs	63,700	63,700	53,322
Engagement and publicity	5,435	5,435	4,364
Depreciation	600	600	600
Beneficiary support			
Accommodation			
utilities, rent, ins'ce	101,937	101,937	119,288
upkeep of properties	88,454	88,454	90,337
Payments			
food	36,929	36,929	47,677
travel	5,646	5,646	2,563
other	4,796	4,796	870
Services			
legal and interpretation	4,466	4,466	4,048
Emergency accommodation	52	52	13
Boaz Life activities	3,074	3,074	1,328
Governance costs (see note 9)	3,454	3,454	2,940
	<u>682,214</u>	<u>682,214</u>	<u>644,483</u>

	2023 £	2022 £
Restricted expenditure	257,159	283,456
Unrestricted expenditure	425,055	361,027
	<u>682,214</u>	<u>644,483</u>

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 9 Analysis of support and governance costs

	Support £	Governance £	Total 2023 £	Total 2022 £
Independent examination fees	-	1,380	1,380	1,380
Trustee indemnity insurance	-	1,456	1,456	1,353
CIO application costs	-	300	300	-
Trustee training & meeting costs	-	137	137	35
Professional subscription	-	181	181	172
	<hr/>	<hr/>	<hr/>	<hr/>
	-	3,454	3,454	2,940
	<hr/>	<hr/>	<hr/>	<hr/>

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

### 10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	600	600
Operating lease rentals:		
Photocopier	806	806
Independent examiner's fees	1,380	1,380
	<hr/>	<hr/>

### 11 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	341,202	318,615
Social security costs	26,332	23,215
Pension costs	20,897	18,946
Redundancy and termination costs	5,634	-
	<hr/>	<hr/>
	394,065	360,776
	<hr/>	<hr/>

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 14.0 (2022:14.3).

The average full time equivalent number of staff employed during the period was 11.2 (2022: 11.2).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £53,910 (2022: £50,466).

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 12 Trustee remuneration and expenses, and related party transactions

No trustee received any remuneration during the year (2022: Nil).

One trustee received £19 of reimbursed expenses during the year (2022: Nil).

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

Donations from trustees in the year totalled £3,275 (2022: £3,071)

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

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

### 13 Fixed assets: tangible assets

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

<b>Cost</b>	Mora St House £	2023 Total £
At 1 April 2022	70,000	70,000
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2023	70,000	70,000
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 April 2022	1,800	1,800
Charge for the year	600	600
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2023	2,400	2,400
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 March 2023	67,600	67,600
	<hr/>	<hr/>
At 31 March 2022	68,200	68,200
	<hr/>	<hr/>

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023 (continued)

### Fixed assets: tangible assets (continued)

Comparative figures for the period ended 31 March 2022

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

### 14 Debtors

	2023 £	2022 £
Prepayments and accrued income	58,979	109,693
	<hr/>	<hr/>
	58,979	109,693
	<hr/> <hr/>	<hr/> <hr/>

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 15 Current asset investments

	2023 £	2022 £
Current asset investments	111,589	110,000
	<u>111,589</u>	<u>110,000</u>

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

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

In June 2022 a 1-year fixed-term savings account with the Charity Bank matured and was transferred to a 100-day notice account.

### 16 Cash at bank and in hand

	2023 £	2022 £
Short term cash investments (less than 3 month maturity date)	198,301	196,358
Cash at bank and on hand	139,762	185,538
	<u>338,063</u>	<u>381,896</u>

### 17 Agency collections

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

Food allowances awarded by the British Red Cross to Boaz clients were administered via The Boaz Trust for much of 2020/21 due to the temporary closure of BRC drop-in facilities caused by Covid-19. Such transactions were recorded as agency collections. Allowances awarded by the British Red Cross to Boaz clients will be administered via The Boaz Trust again from May 2023.

	2023 £	2022 £
Amount held at start of the period	-	(34)
Amounts received		
MDAG	-	34
British Red Cross	-	-
Bank charges on amounts received	-	-
Amounts distributed		
MDAG	-	-
British Red Cross	-	-
Amount held at end of the period	<u>-</u>	<u>-</u>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

**18 Creditors: amounts falling due within one year**

	2023 £	2022 £
Short term compensated absences (holiday pay)	6,462	4,232
Other creditors and accruals	10,513	20,502
Grants received in advance	-	-
Deferred income	-	-
	<hr/>	<hr/>
	16,975	24,734
	<hr/> <hr/>	<hr/> <hr/>

**19 Deferred income**

	2023 £	2022 £
Deferred grant brought forward	-	-
Grant received	316,644	292,456
Released to income from charitable activities	(316,644)	(292,456)
	<hr/>	<hr/>
Deferred grant carried forward	-	-
	<hr/> <hr/>	<hr/> <hr/>

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 20 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
<b>Charitable activity: working to end destitution amongst asylum seekers, refugees and other vulnerable migrants</b>					
Advocacy & Influencing	-	-	-	-	-
Beneficiary Essentials	2,279	1,500	(809)	-	2,970
Beneficiary Payments	2,824	-	(2,824)	-	-
Boaz Life	3,265	800	(1,021)	-	3,044
Chief Exec salary	560	13,927	(14,487)	-	-
Client Support Mgr sal	20,401	-	(20,401)	-	-
Client Support Work sal	9,167	19,617	(26,617)	-	2,167
Client Transport	5,573	1,122	(3,149)	-	3,546
Emergency accomm'n	1,296	-	(52)	-	1,244
Finance Mgr salary	-	-	-	-	-
Floating Support	-	50,543	(50,543)	-	-
Food	-	24,285	(24,285)	-	-
Fundraiser salary	164	5,222	(4,426)	-	960
Hosting	123	-	-	-	123
House running costs	51,249	14,827	(54,760)	-	11,316
House major works	-	7,900	(7,900)	-	-
Internet provision	3,817	2,500	(6,317)	-	-
Legal Services Mgr	1,753	-	(1,753)	-	-
Office & Administration	888	21,880	(7,628)	-	15,140
Office / HR Mgr salary	-	-	-	-	-
Refugee Support Worker	-	-	-	-	-
Supervision	1,096	3,092	(3,610)	-	578
Supported Housing Mgr	1,800	26,336	(27,027)	-	1,109
Translation	4,090	3,106	(3,165)	-	4,031
Volunteer Exps BoazLife	2,513	-	(134)	-	2,379
Website	1,752	-	(676)	-	1,076
	<u>114,611</u>	<u>196,657</u>	<u>(261,585)</u>	<u>-</u>	<u>49,683</u>
Total	<u>114,611</u>	<u>196,657</u>	<u>(261,585)</u>	<u>-</u>	<u>49,683</u>

#### Transfers

*There were no transfers between funds during the year.*

#### Ongoing projects

Of the closing balances in Restricted funds, £31,729 relates to specific projects continuing in 2023/24, including salaries and funding granted which relates to running costs over a 12-month period.

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023 (continued)

### Analysis of movements in restricted funds (continued)

Comparative figures for the period ended 31 March 2022

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

#### Transfers

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

#### Ongoing projects

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



## The Boaz Trust

### Notes to the accounts for the year ended 31 March 2023 (continued)

#### **Analysis of movements in restricted funds (continued)**

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

Notes to the accounts for the year ended 31 March 2023 (continued)

## 21 Reserves Policy

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

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

The Boaz Trust receives income from a range of sources, including grant income, financial donations (from individuals and organisations) and rental income from housing for people with refugee status.

Those unrestricted funds that are freely available to spend on the Boaz Trust's charitable purposes are known as General Reserves. General Reserves include 3 funds: Risk Contingency Fund (which is designated), Budget Deficit Fund (which is designated) and the General Fund (which is not designated).

General reserves do not include the following:

- restricted funds (e.g. a grant that can only be used for a specific programme of activities)
- fixed assets (e.g. buildings or land)
- other designated funds which have been ring-fenced by the organisation for a specific purpose (e.g. funds which Trustees deliberately set aside in order to invest in a new IT system).

The General Reserves Target is the sum total of two elements\*:

- Risk contingency**. It is not possible to plan for every eventuality therefore Trustees take into account the likelihood of different outcomes and levels of risk and their possible financial impact. Setting aside reserves for all risks would be excessive, so this element of the target will be based on the most costly calculable risk which would arise should the organisation have to cease operating (includes costs relating to: staffing / redundancy; support related costs reducing over the period of closure; the return of houses to their owners; withdrawing from contractual obligations).
- Deficit Budget**. Where Trustees have intentionally and responsibly agreed a deficit budget, for example due to uncertainty over new grant income, this element is initially set at 100% of the deficit. If a deficit budget is also projected for the following year, 50% of this amount will also be included. If deficit budgets are not agreed or forecast, this element will be zero.

\*Note: If the sum of the two elements is less than 3 months of running costs (based on the expenditure budget for the year), the General Reserves Target will be set as 3 months of running costs.

For the year 2023-24, the General Reserves Target is calculated as **£267,000**. This is just under **4 months of running costs**.

## The Boaz Trust

### Notes to the accounts for the year ended 31 March 2023 (continued)

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

#### 22 General Reserves and Designated funds as at 31 March 2023

Name of unrestricted fund	Description and purpose	Amount	Timing of expenditure
General Reserve - Fund 1: Risk Contingency Fund (designated)	To provide a contingency for risk. Compounding all risks would be excessive, so the designation will be based on the most costly calculable risk which is closure.	111,000	Reviewed at half year end and at year end
General reserve - Fund 2: Budget Deficit Fund (designated)	Where a responsibly agreed deficit budget has been set for the year, the reserve is initially set to cover 100% of the deficit. A further 50% of the deficit is provided, when prudent, if for the following year a deficit is forecast.	156,000	Reviewed quarterly and reduced based on forecasts to year end and for next year (if appropriate)
<b>General Reserve target</b>		<b>267,000</b>	
General Reserve - Fund 3: General fund (non-designated)	Any amount in the <i>General Fund</i> represents reserves which are over (under) target.	77,680	Representing marginally more than one month's expenditure (£70,000)
<b>General Reserve Total</b>		<b>344,680</b>	
Accommodation Capacity Fund (designated)	Funds arising from a donation given with the desire to increase our housing capacity and designated by trustees for this purpose as no specific use has yet been identified.	50,000	In the year 2024-25
Recovery & Development Fund (designated)	Funds earmarked by trustees for strategic initiatives, including a review of the organisational structure and any amendments to long-term service provision. A strategic review will be concluded in 2023/24.	41,668	By 31st March 2024
IT Development Fund (designated)	Funds earmarked by trustees for costs relating to investment in IT equipment.	5,625	By 31st March 2024
Mora Fund (designated)	The property at 11 Mora Street was gifted to the trust in January 2019. The value of the property is set aside to enable the continued use of the property.	67,600	Excluded from reserve policy as only realisable by disposing of tangible fixed asset

The Boaz Trust

Notes to the accounts for the year ended 31 March 2023 (continued)

**23 Analysis of movement in unrestricted funds**

	Balance at 1 April £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
Unrestricted funds:					
General fund (non designated)	237,978	433,955	(448,253)	(146,000)	77,680
Designated funds:					
General Reserve - Fund 1: Risk Contingency Fund	64,000	-	-	47,000	111,000
General reserve - Fund 2: Budget Deficit Fund	57,000	-	-	99,000	156,000
Accommodation Capacity Reserve	50,000	-	-	-	50,000
Recovery and Development Reserve	47,641	-	(5,973)	-	41,668
IT Development Fund	5,625	-	-	-	5,625
Mora Fund	68,200	-	(600)	-	67,600
	<u>530,444</u>	<u>433,955</u>	<u>(454,826)</u>	<u>-</u>	<u>509,573</u>

*Comparative figures for the period ended 31 March 2022*

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

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 24 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	67,600	-	67,600
Other net current assets/(liabilities)	77,680	364,293	49,683	491,656
	<hr/>	<hr/>	<hr/>	<hr/>
Total	77,680	431,893	49,683	559,256
	<hr/>	<hr/>	<hr/>	<hr/>

### Comparative figures for the period ended 31 March 2022

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

### 25 Financial instruments

The charity has no financial instruments

### 26 Operating lease commitments

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

	Property		Equipment	
	2023 £	2022 £	2023 £	2022 £
Less than one year	-	-	202	806
One to five years	-	-	-	202
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	202	1,008
	<hr/>	<hr/>	<hr/>	<hr/>

### 27 Contingent assets

None

### 28 Contingent liability

None

Notes to the accounts for the year ended 31 March 2023 (continued)

**29 Post balance sheet events**

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

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

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

	2023 £	2022 £
<b>Net income/(expenditure) for the year</b>	(85,799)	24,530
<b>Adjustments for:</b>		
Depreciation charge	600	600
Dividends, interest and rents from investments	(4,419)	(848)
Decrease/(increase) in debtors	50,714	(29,419)
Increase/(decrease) in creditors	(7,759)	6,035
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating activities</b>	(46,663)	898
	<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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