

# The Boaz Trust

**Trustees' Annual Report and Financial Statements  
for the year ending 31 March 2018**

Charity Registration Number (England and Wales) 1110344

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## Reference and Administrative details

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

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### Trustees

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

Dr Michael Arundale (Chair until March 2018, Secretary from March 2018)  
Dr David Bell (until March 2018)  
Mrs Stephanie Gilson (Secretary until March 2018)  
Mr Roger Phillips  
The Revd Canon Dr Philip Rawlings (Chair from March 2018)  
Mr David Tomlinson  
Mrs Suzannah Sammons  
Mr Martin Palmer, Treasurer  
Miss Martha Mebrahtu (until March 2018)  
Ms Chenai Mudzamiri

### Chief Executive

Ros Holland

### Independent Examiners

Catherine Hall FCCA DChA  
Slade & Cooper Limited  
Green Fish Resource Centre  
46-50 Oldham Street  
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### Bankers

The Co-operative Bank  
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Lancashire WN8 6WT

Charities Aid Foundation Bank  
25 Kings Hill Avenue  
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## Report of the Trustees for the year ending 31 March 2018

The Trustees of the Boaz Trust are pleased to present their annual report and the financial statements for the year ending 31 March 2018.

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

### Useful definitions

**Refugee:** A refugee is a person who 'owing to a well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group, or political opinion, is outside the country of his nationality, and is unable to or, owing to such fear, is unwilling to avail himself of the protection of that country...' (Definition from the 1951 Refugee Convention). When someone has been granted refugee status in the UK, they are entitled to work, study and access regular welfare benefits and social housing.

**Asylum seeker:** An asylum seeker is someone who has claimed asylum (i.e. protection) because they face persecution in their home country. In the UK, when someone has claimed asylum, they are entitled to accommodation and support provided by the Home Office, while they wait for a decision on their application. During this process, asylum seekers are usually not allowed to work.

**Refused asylum seeker:** A refused asylum seeker is someone who has had their claim for asylum refused. However, just because their claim has been refused, this does not necessarily mean that their claim was false or that it is safe for them to return home.

## **Chairs' introduction**

We are pleased to present the Boaz Trust Trustees Annual Report and Financial Statements for the year 2017-18.

In our last report (2016-17), we said that during this year we wanted to do more, and to do it better, and looking back on 2017-18, that has certainly come to fruition.

As we started the year in our new office in Hulme, South Manchester, the team had an opportunity to renew our focus on our organisational values and vision, and this ensured a strong foundation as we commenced a new season of growth across the whole organisation.

During the year, we increased our capacity to accommodate and support destitute asylum seekers and refugees by taking on two new houses, and recruiting a new support worker with the specific skills and expertise needed to support the growing number of refugees living in our accommodation. As an organisation, we are keen to continue to learn and grow, responding to changes in demand for our support. This year we piloted a women's night shelter through the winter season with 8 partner churches, which we then developed into an emergency hosting scheme. Through this we were able to provide emergency accommodation for 20 women who we otherwise would not have been able to accommodate.

Towards the end of the year, we said farewell to two long standing trustees, Steph Gilson and Dave Bell, who have both served the organisation faithfully over many years. The role of Chair was handed over from Mike Arundale (who remains a trustee) to Phil Rawlings in February 2018.

As always we would like to thank the staff team for their dedication and hard work, and also our volunteers and supporters who give so much of their time and resources to support our work.

Over the last year, we have seen and felt increasing signs of the so called hostile environment played out in numerous ways, and our waiting list is continuing to grow. We remain committed to our calling, which is to serve people who are seeking sanctuary in the UK and to speak out against the injustices they experience here, so that with a combination of action and advocacy, we will see an end to destitution.

Thank you for reading this report, and for standing with us in this calling.

Mike Arundale  
(Chair to February 2018)

Phil Rawlings  
(Chair from February 2018)

# Charity objects, purpose, vision, mission and values

## Our Objects

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

- To relieve financial hardship amongst those seeking asylum, those granted asylum and their dependents 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 their dependents who are destitute in such ways as the trustees shall determine.

## Our Purpose

To end destitution amongst asylum seekers and refugees

## Our Vision

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

## Our Mission

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

## Our Organisational Values

These 6 values inform how we work as an organisation:

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

## **Summary of our main activities**

The Boaz Trust offers accommodation and support for destitute refused asylum seekers and refugees in Greater Manchester. We provide accommodation, basic living essentials, practical and emotional support, access to legal advice and representation, and wellbeing activities for clients.

At the end of 2017-18, our accommodation provision included 16 shared houses, a hosting scheme and winter night shelters.

Our Client Support Team develops tailored support packages for each client. They offer one to one support and meet regularly with clients to offer encouragement, agree actions or goals and monitor progress over time. This may include help registering with a GP, planning travel to attend a Home Office appointment, or helping clients identify and participate in volunteering opportunities. This year we have developed a package of support for refugee clients, following the recruitment of a dedicated support worker.

Our Boaz Life programme of wellbeing activities for asylum seeking clients has continued to be organised by the Client Support Team in partnership with local partner organisations.

We continue to run a monthly Free Shop providing food and toiletries for asylum seeking clients. In addition we provide a small weekly food allowance for clients who do not qualify for food parcels elsewhere, and we also pay for bus fares for important legal or medical appointments.

All our work is designed to help individuals recover from destitution and work towards a resolution of the situation that made them homeless.

We continue to speak up with and for asylum seekers and refugees, and advocate for their rights. We work alongside all of like mind, and particularly the Christian Church, to bring about a just and compassionate asylum system.

## **Statement on public benefit**

Each year the trustees of the Boaz Trust review our objectives and activities to ensure they continue to reflect our charitable aims. In carrying out this review of our work, trustees have referred to the Charity Commission's general guidance on public benefit. This report meets the guidance on public benefit by setting out our charity objects and purpose, and then describing in more detail the activities carried out during the 2017-18 financial year. This report also describes the successes and outcomes of our key activities, and considers how future activities will continue to contribute towards our aims and objectives.

The trustees consider that the work of Boaz has a wider public benefit beyond our immediate client group or beneficiaries. By accommodating and supporting homeless asylum seekers and refugees our work benefits those individuals in both the short and long term, and reduces strain on community organisations, and health and social services. The Boaz Trust remains the largest provider of accommodation and support for destitute refused asylum seekers and refugees in North West England.



## Achievements and Performance

This aim of this section is to demonstrate what the Boaz Trust has achieved and the outcomes of its work during the 2017-18 financial year. We report on our activities under each of our objectives, demonstrating the benefits the charity has brought to destitute asylum seekers and refugees. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Boaz's core service is the provision of accommodation for destitute adult asylum seekers, who have had their asylum claims refused and are not entitled to receive employment or accommodation and have no recourse to public funds. The aim of our package of accommodation and support is to enable people to make positive progress towards resolving their immigration status.

For several years, we have reported an increase in the number of refugees being referred to us, after they have been granted leave to remain the UK but not been able to secure safe and stable accommodation before their asylum support and accommodation is terminated. In response to this trend, we have worked hard over recent years to grow and develop our housing provision for refugees alongside our provision for refused asylum seekers.

We end the 2017-18 financial year having provided accommodation and support for 164 homeless refugees and asylum seekers from 29 countries.

In 2014 we identified **five strategic objectives** to guide our work in the medium term. These are:

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

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

### **Strategic objective 1:**

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

*[Since coming to Boaz,] everything has changed and a new chapter has opened to me. I came here and have my own room, shower. They helped me for the food and I was able to eat something. Boaz supports me in everything unconditionally and they just generously offered me whatever I asked from them. **Ibrahim, Libya***

Providing accommodation and support for destitute asylum seekers is the core business of our work at Boaz, and in 2017-18, we increased the number of bed spaces we have available as we took on one new shared house and piloted a women's night shelter and emergency hosting scheme alongside our men's winter night shelter. As well as accommodation, clients in Boaz houses and hosting receive 1:1 support from a named support worker who meets with them regularly to offer support and practical help. This year, clients had 576 scheduled meetings with support workers, and countless informal conversations and catch ups.

- Men's winter night shelter

The 2017-18 financial year covers the end of the 2016-17 winter night shelter season as well as the first 6 months of the 2017-18 season. The men's night shelter was hosted by 8 churches across Greater Manchester and once again, the Friends Meeting House in Manchester provided an early evening reception venue 7 nights a week. We are grateful to over 300 volunteers who supported the running of the night shelter this year.

This year once again, 67 men stayed in the night shelter. 43% had been granted leave to remain in the UK but had become homeless after receiving a positive decision on their claim. During the 2017-18 season, we monitored where men moved on to, after the night shelter. 23% moved on into longer term Boaz accommodation. 14% moved into asylum support accommodation, provided by the Home Office. 11% moved into longer term accommodation provided by the local council, housing associations or private landlords and 14% told us they were going to stay with friends.

- Women's night shelter / emergency hosting

From October to mid-December 2017, we piloted a women's night shelter, mirroring the model we have successfully used for the men's night shelter for the last 10 years. We recruited a night shelter coordinator, who identified 7 overnight church venues across Greater Manchester and an evening reception venue, and supported local volunteer coordinators in establishing and training teams of volunteers.

During the first 11 weeks of the winter season, 15 women were referred to the night shelter and 10 women chose to stay there. Through feedback from clients, referrers, and volunteers it became apparent this model was not the best solution to the problem of destitution amongst refugee and asylum seeking women. As a result of this, we transitioned to an emergency hosting scheme for women. From December through till the end of the season, we provided a further placements for 10 women who all had nowhere else to turn.

One of the women we accommodated this winter was Fatima, a refugee from Iran. She had been sleeping under a bridge in Manchester city centre as she wasn't a priority for housing. Fatima attended our office and we were able to give her some hot food, toiletries, and importantly, a safe warm, dry bed thanks to our incredible hosts.

*"It's an amazing feeling to know that we are able to say to street homeless women like Fatima: "Tonight, you're going to be safe". The experience of supporting Fatima made me realise the difference emergency hosting can make; without it, she didn't know where she would go. Everywhere Fatima tried, she didn't fit into their category or they weren't able to offer her support. Hosting offers dignity and safety for people who have had everything taken away from them."* **Esme, client support worker**

- Year-round hosting

This year we have continued to accommodate people through short and medium term hosting placements with local families and individuals. We have hosted ten people this year, in addition to the ten women hosted through the emergency winter accommodation scheme described above. Hosting is an invaluable part of work. We believe the simple act of opening your home to someone sends a powerful message in terms of hospitality, and welcome. There are challenges to hosting though. Many people referred to Boaz do not want to explore hosting as an option, perhaps because of fears or anxiety about living in a stranger's home. Furthermore, as we have increased our capacity to accommodate people in shared houses, we do not always have the capacity to provide support to more than a handful of hosted clients. Last year, nine of our volunteer households actively hosted people and we were thrilled to be able to recruit several new hosts during this time.

During the year, we have reviewed and updated all our hosting materials and recruitment processes. Along with the development of shorter term emergency hosting, we feel more confident now in our systems and processes to ensure that hosting placements work well and safely for clients and hosts alike.

- Shared Houses

At the end of the year, we were managing a total of 16 shared houses. Nine of the properties are for destitute asylum seekers and seven for refugees. The majority of our houses continue to be leased at low cost or free of charge from individual supporters, Four of our properties are leased from Green Pastures, a Christian social

enterprise working to end homelessness, and one is leased from Arawak Walton, a local housing association. We took on two new properties this year, bringing the total number of bed spaces in our shared housing to 65 (39 for destitute asylum seekers and 26 for refugees).

- Holistic Support

Our new office is much better suited to offering a good level of client support. We have more options for one to one meetings, as well as a formal but welcoming reception desk, a spacious, comfortable waiting area outside the office and a smaller waiting area inside. We have developed our internal client waiting area so that there is now a small library, wellbeing and activities notice board and Lisa's Shop- a mini "free shop" stocked with some of the donations of treats and toiletries that we receive each month. Following the office move, we have reviewed our opening times with clients and have established a pattern of being open for clients on Monday, Wednesday and Thursday, and appointments only on Tuesday and Friday.

We have continued to run our monthly Free Shop thanks to a team of committed volunteers. This offers asylum seeking clients the opportunity to choose from a range of fresh and tinned / dried food as well as toiletries. We are grateful for supporters who have chosen to give specifically to this area of our work, wither financially or through collections and donations of toiletries and food.

We continue to support clients through our 'catch – hold – release' model, offering accommodation and support, usually for a period of twelve months. This is unpacked further under our third objective below.

## 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**

*Many times before Boaz I worried so much about food, travel and money. In the past I have been hopeless. Boaz has made me feel like I can do something. Boaz is about 'fixing life'. **Rami, Libya***

When someone is granted refugee status, they have just 28 days after receiving that decision before their asylum accommodation and support ends. In that four week window, they will need to sort out identity documents, housing, employment and any benefits they may be entitled to. Unsurprisingly, a significant number of new refugees are unable to get everything in place within 28 days and therefore they end up homeless and destitute again.

In order to address the growing problem of refugee homelessness, we have developed a new model of refugee housing, in partnership with local housing associations, to increase the number of shared houses available for our refugee clients. Under this model, we took on our first new property in partnership with Arawak Walton, a local black and minority ethnic housing association based here in Manchester. We have been working with a consultant, Sheila Tolley, to develop this model and during the year we have had opportunities to meet with and present to various local housing associations about our work, and we are planning to continue to grow the provision of housing for refugees through new partnership.

We have continued to benefit from our partnership with Arawak Walton who manage rent collection for us. In the 2 years since we entered into this partnership, our rental income has increased by 64%, during which time the number of refugees accommodated in a year has increased by just 30%.

During the second half of this year, we recruited our first dedicated refugee support worker. We have been working hard to learn lessons from our longer term work with asylum seekers to develop a package of support for refugee clients, and we have already seen a positive impact from this, as we are able to offer time and space for clients to dream dreams, and share their hopes and plans for the future.

In 2017-18, we accommodated 39 refugees through our shared houses (19 men, 20 women). 19 of our refugee clients gained new employment during the year, and 15 people enrolled in college or higher education. 7 people were supported to start volunteering placements.

*"In the next few months I want to find a job. For me, a job is not just something. My background is a computer accountant. I worked in both of these areas in Libya. I*

*have an accounting qualification from Open University and two Master's degrees in computing, one from Libya and one from Egypt. I hope to be able to use these.*

*I hope to return to my home country if it has settled down. I want to be back and reunited with my family." **Rami, Libya***

### **Strategic objective 3:**

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

*Boaz has done so many things for me. My confidence, my English, are all thanks to Boaz. I have been skiing! I have been to Lake District. I have made friends. I have integrated. I feel like a citizen - I actually feel like I have integrated. **James, DRC***

Over the years we have learned that while our accommodation is vital, the wider support that we offer our clients makes a significant difference to physical and mental wellbeing.

This year we have been working with clients to expand and develop our Boaz Life programme of activities, and thanks to our volunteers and partner organisations we have been able to offer a wider programme than ever before.

As people grow in confidence, they often feel more able to make progress with their asylum claim, having the strength and resilience to attend meetings with solicitors, or medical experts. Ultimately, this can lead to them being able to move on from Boaz, either while they wait for a Home Office decision on their new evidence or, in some cases, when they have been granted leave to remain in the UK.

During 2017-18, 91% of our asylum seeking clients attended wellbeing activities. We delivered 20 different Boaz Life activities including cooking, English classes, theatre trips, day trips, gardening, art projects, laser quest, a climbing wall, the cinema.

*"Although I can't go to college here in the UK, at this moment I am able to understand people and to talk a little in English, thanks to Boaz!" **Marta, Eritrea***

Through our accommodation and support, we want to see people moving on positively from Boaz and seeing a resolution to the situation that has led to them becoming homeless. 17 people made further submissions to the Home Office, and four people attended Home Office interviews while they were with us. During the year, three clients were sadly detained.

In 2017-18, 21 asylum seeking clients moved on from Boaz. 15 moved into asylum support accommodation provided by the Home Office. Five moved on to stay with friends and one chose to return to their home country. We were thrilled to hear that seven current or former clients had been granted leave to remain over the year.

#### Strategic objective 4:

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

*All my life in UK has been about worry. My church community and Boaz have made me feel so much better. I don't worry so much now, I feel different. My church and Boaz have done great for me. I was in a desperate situation. I used to think I have to do everything on my own. But now I realise there are people around to support and help me. **Feroze, Iran***

In 2017-18 we took part in 20 different speaking engagements at churches, schools and other organisations, giving us the opportunity to speak to hundreds of people about our work and perhaps more importantly, about the challenges facing asylum seekers and refugees in the UK. We also spent two weeks at the New Wine festival where we had an exhibition stand and led an afternoon seminar once again on how churches can and are responding to the needs of refugees and asylum seekers in their communities. Our capacity to develop this area of our work was reduced this year, as a member of our team was sadly on long term sick leave.

Over the last two years, our founder, Dave Smith, has been working on a new project in partnership with Jubilee+ to equip churches to better serve asylum seekers and refugees. In summer 2017, the Refugee Resource Centre for Churches (R2C2) was launched initially as a website, although there are hopes it could develop beyond just an online presence, to include regional networks or conferences.

This year, we have continued to be involved in and actively contribute to the No Accommodation Network (NACCOM). We have actively engaged in sharing information and learning with likeminded organisations through the online forum, face to face meetings, NACCOM conferences and finally through taking part in (and hosting) the inaugural North West hub meeting in March 2018.

A source of encouragement this year has been to hear back from churches and organisations who we have connected with over the last 2-3 years, particularly in follow up to the refugee crisis which hit our TV screens in 2015. We have heard from several churches and individuals who have been able to set up or engage with new initiatives supporting refugees in their communities through resettlement schemes, community sponsorship or asylum dispersal, and it is encouraging to know that we have hopefully played a part in their journey.

## Strategic objective 5:

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

This year has been a particularly challenging one, in terms of seeing any progress towards a more just asylum system with no destitution. We have seen the implementation of several negative elements of the 2016 Immigration Act, such as health care charging, information sharing between the NHS and the Home Office, new instructions to banks, building societies and landlords to check on peoples' immigration status. One of our former clients commented in March 2018 that he was increasingly feeling the impact of this hostile environment.

We recognise that we do not have the specialism or capacity to deliver a stand-alone advocacy and campaigning strategy ourselves, but as the largest provider of accommodation and support for destitute asylum seekers and refugees in the region, we believe that we have expertise, evidence and stories to share, which can make a significant contribution to the debate as well as supporting other organisations who have other areas of expertise, without the first (or second-) hand experience of destitution.

During 2017-18 we have continued to participate in local networks, which specifically aim to reduce destitution amongst people seeking sanctuary either through improving information sharing and practise or through higher level policy change. We attend the regular FRODAS meetings, hosted by the Red Cross as well as the local Regional Strategic Migration Partnership voluntary sector group and No Recourse to Public Funds Forum.

Again locally, we have worked with members of the Manchester Homeless Partnership to host an action group on migrant destitution. The group is made up of a mix of people with lived and professional experience (including a number of former Boaz clients) and is co-chaired by a former client. One of the outcomes so far is a pilot Migrant Destitution Fund, which gives small cash grants to migrants with no recourse to public funds, primarily destitute asylum seekers.

The Action Group has also held training for members on influencing decision makers and is now putting together an advocacy action plan.

Over the year we have been seeking to build links within the Greater Manchester Combined Authority, and it was encouraging to see Boaz appear in the draft GM Strategy to End Rough Sleeping. We hope to build on these links in the year ahead.

Another way in which we have been able to use our experience to influence decision makers is through various networks and conversations around health care. We hosted a workshop for clients on accessing the NHS, giving essential information about their rights to register with a GP and access primary health care. We have been actively engaged with the NHS New Entrants Group, and participated in a training workshop for GPs on access to healthcare for new entrants to the UK.



We partnered in a national consultation on Migrant Destitution which was commissioned by the Strategic Alliance on Migrant Destitution and launched in 2018. As part of this, we hosted a workshop to train volunteer community researchers who then interviewed destitute migrants, including several Boaz clients. The survey found that there has been an increase in the numbers of destitute non-EEA migrants accessing homelessness services, and that, as is reflected in our own experience, people seeking sanctuary are increasingly experiencing destitution at every stage of the asylum process (pre-asylum claim, during the consideration period and post-asylum decision). There were several clear recommendations coming out of this work, one of which was that models of effective and innovative practice and learning should be shared across the housing and migrant support sectors. Boaz is now a member of a community of practice in Manchester, facilitated by Homeless Link which aims to bring together frontline workers to share best practice around migrant destitution.

Dave Smith has continued to work this year with the All Party Parliamentary Group on Religious Freedom, which has been developing a training module for Home Office case workers on religious persecution.

Through our membership of NACCOM, and involvement in their Advocacy Action Group we have been able to participate in a number of advocacy initiatives, including feeding our experience and evidence into reports and consultations including around refugee move on challenges and changes to asylum support.

## **Other achievements**

During 2017-18, we have been able to build our organisational capacity in a number of ways. We have worked with an external adviser to develop a new staff handbook including a full suite of policies and new employment contracts for all staff.

We have enhanced our capacity in terms of financial management by increasing the level of responsibility and hours worked by our Finance Manager. We have benefitted from this in several areas, perhaps most significantly in terms of producing our end of year accounts with a new independent examiner and in line with the new SORP.

We have continued to develop our fundraising strategy and improved our communications with supporters for example through the launch of our new annual supporter review, a more accessible and visual report of our achievements. Our fundraising policies were published online and provided a good foundation as work commenced on preparing for the implementation of the new General Data Protection Regulations in May 2018. Again in connection with GDPR, we started work on our new Privacy Policy and privacy statements for different stakeholders.

After several years of hoping and dreaming, we have finally begun work on a new website, having successfully been awarded support from White Fuse, a social enterprise working specifically with the charity sector.

## Volunteers

*"I find happiness in helping other people. It's my way of giving back. For me, Boaz made a big shift in my life and I want to show appreciation for what I've received.*

*I have got experience of the night shelter, and I know how to deal with people and treat people. I welcome people. I serve them refreshments. Not all the volunteers can speak other languages, so I can help with translation and help other volunteers. When people are stressed or there are disputes, I can calm people down."*

**Boutros, night shelter volunteer and former client**

The Boaz Trust would not be able to fulfil our aims and objectives without the invaluable support of volunteers who work alongside us in a number of roles.

This year over 300 volunteers have once again supported the running of our winter night shelter. We are especially grateful to the 100+ volunteers who took part in our pilot women's night shelter this year. Across both the men's and women's night shelters, there were a range of volunteer roles including reception venue hosts, venue coordinators, drivers, catering teams (evening meal and breakfast), overnight volunteers, as well as others who helped "behind the scenes" by washing bedding and preparing food at home to be dropped off at the venue.

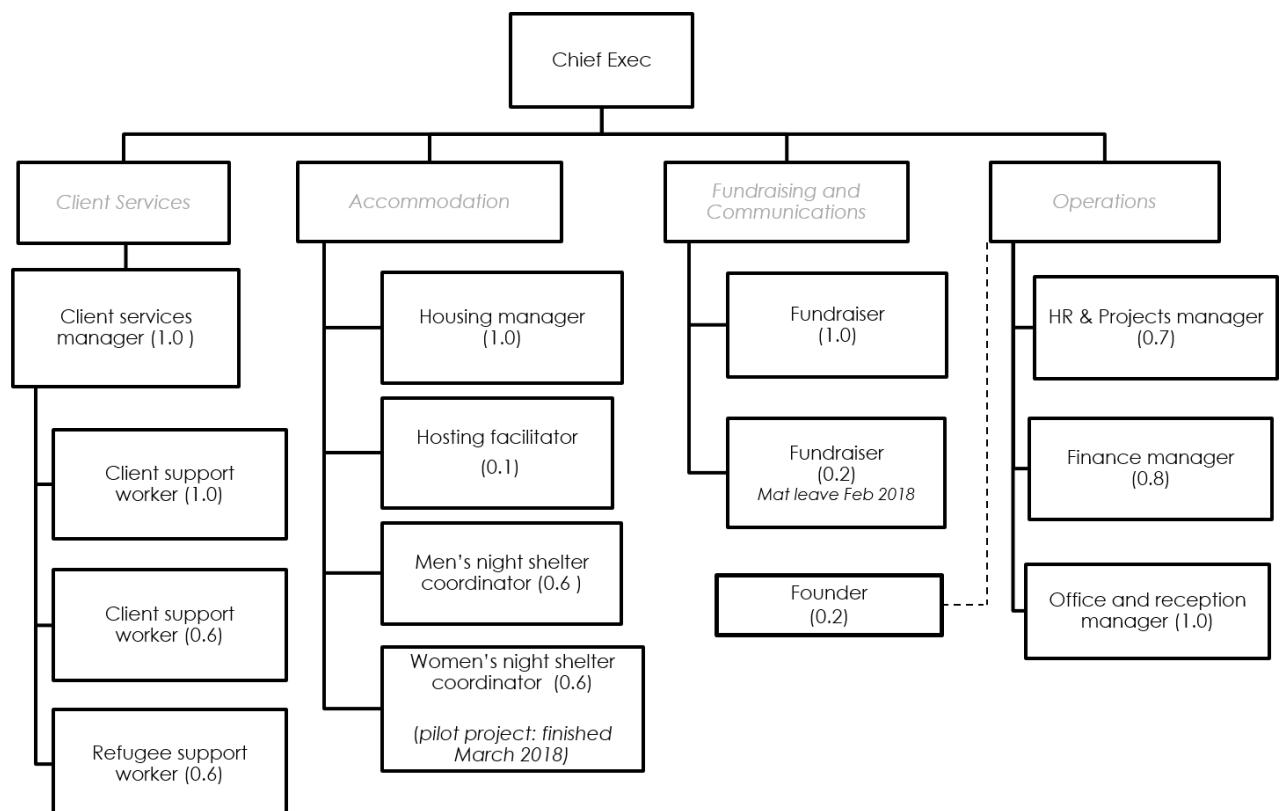
25 regular volunteers supported other elements of our work, including fundraising, administration support, hosting and Boaz Life activities. We were able to recruit some new volunteer hosts both for short and medium term placements this year, and as always, are grateful to our longer term hosts who continue to faithfully and generously open up their homes to our clients, often at short notice.

We are grateful to those volunteers who support our work "behind the scenes" for example taking gas and electricity meter readings for each of our houses and delivering cleaning supplies once a month.

*"When I came to Boaz, I lived with hosts. They were very good! I was free in their home, to do what I want - it was like home. They were perfect."* **Sita, Guinea**

## Structure, Governance and Management

The Boaz Trust was formed on 1 June 2004 and registered as a charity on 6 July 2005. The Boaz Trust was established under a model trust deed which established the objects and powers of the charitable trust. Under this deed the Trust is governed by a Board of Trustees, elected at the Annual General Meeting, to serve a period of three years, subject to ratification at each Annual General Meeting. The Boaz Trust's trustees are responsible for the overall management of the charity. Trustees are chosen for their commitment to asylum seekers, their support for the values and ethos of the organisation, and for their specific expertise. The trustees set and oversee the Boaz Trust's policies and plans, oversee its financial affairs, and supervise the work of the Chief Executive in carrying out these policies and plans. All Boaz trustees are unpaid. The Chief Executive is appointed by the trustees and is accountable to them for managing the charity as a whole. Our organisational structure at 31 March 2018 was as follows:



## **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. The Trustees staffing subgroup approved a four band salary structure, which is reviewed each year. Salaries are benchmarked against charities of a similar size, location and service. All staff are paid above the living wage and the highest salary does not exceed £35,000 per annum.

## **Risk Management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to the major risks. Risks have been identified under the four headings suggested by the Charity Commission: Governance and Management; Operational; Financial; and Operational/External Environment. The trustees require the Chief Executive to actively manage these risks throughout the year. The primary risks facing the charity are a failure to achieve financial stability in the medium-term, and failing to meet the necessary standards in our service delivery required by clients, funders and supporters.

## Plans for future periods

Reflecting on our current context, trustees have recognised that:

- Our service is in high demand. We currently have over 130 people across our waiting list and this year we have accommodated people at the following stages of the asylum process:
  - Pre asylum claims (e.g. appointment booked to claim asylum in Croydon for within the next 7 days)
  - Asylum seekers who are waiting for asylum support
  - Recently refused asylum seekers
  - Long term refused asylum seekers (many of whom have complex immigration histories)
  - Refugees who have become homeless following apposition decision
  - Refugees who are in the family reunion process and awaiting the imminent arrival of a partner or other family member
- The organisation is more resilient than it has been previously in terms of staffing, infrastructure and the strength of our client support work. However we still want to continue to develop across all these areas
- We have opportunities to grow and develop our work numerically (refugee housing with housing associations) as well as geographically (opportunities to grow relationships with Greater Manchester forums and organisations)

Therefore in the year ahead we plan to grow our capacity and capability in housing as a platform to scale up in the future. We aim to take on 2 new houses for refugees and 2 new houses for asylum seekers. We will continue to build new partnerships and ensure we have the correct staffing roles and structure to continue with our mission, to see an end to destitution.

## Fundraising

In 2018, we developed a new fundraising strategy. The main objective is for our fundraising work to raise sufficient funds to meet the charity's running costs, enabling the organisation to deliver its objectives.

We are continuing to work on the diversification of our income, through increasing the number of individual givers, identifying new grant funding opportunities and proactively seeking new opportunities to develop links and partnerships with churches, schools and other local organisations.

We have developed a new vulnerable supporters' policy and a fundraising complaints policy, and created a "Supporter FAQ" section on our website to ensure that supporters and potential supporters feel fully informed about our work.

### Thank you to our donors

We wish to thank and acknowledge the following organisations, trusts and foundations who made our work possible during the period of this report:

29th May 1961 Charitable Trust	Manchester Guardian Society
A B Charitable Trust	Marsh Christian Trust
Allchurches Trust	Odin Charitable Trust
British Red Cross	Oglesby Charitable Trust
Church Welfare Association	Pat Newman Memorial Trust
Comic Relief	Persula Foundation
Garfield Weston Foundation	SMB Charitable Trust
Gloag Foundation	Souter Charitable Trust
Henry Smith Charity	Treeside Trust
Issachar Foundation	Westhill Endowment Trust
Leigh Trust	
Lloyds Bank Foundation for England and Wales	

*We also wish to thank the many individuals, churches, companies, community groups and other organisations who have supported our work through their donations and giving, including those who have generously allowed us to use their houses again this year.*

## Financial Review

Thanks to significant one-off donations and collections in 2016/17, the Boaz Trust started the year with a stronger balance sheet than ever before. 2017/18 has been more challenging financially, with new major grants proving difficult to attract, and whilst individuals continue to amaze us with their generosity, we have not benefited from the same level of major one-off donations. Income has continued to flow, however, and this and some savings against our expenditure budget have enabled us to finish the year with a shortfall of just £28,918 and reserves which are still healthy.

In accordance with the requirements of FRS102, the year's income includes all grant income awarded in the year, even where this relates to activity in future periods. Over £42,500 of the balances held in Restricted funds relates to the future costs (including salaries) of specific projects continuing in 2018/19. Such projects inevitably have associated running costs and overheads which are not allowed for in the Restricted funding, and so we are particularly thankful that the level of our General reserves gives us the confidence to proceed with these projects.

We are delighted that we have again been able to increase the number of houses we use to accommodate our clients. This has necessarily increased our costs, but letting one of the new houses to refugee clients has also increased our income. House expenditure in the year also included one-off fire safety improvement works.

In summary, income of £459,637 and expenditure of £488,555 left us with net expenditure for the year of £28,918. This was well within our balances brought forward of £333,069, leaving us with accumulated balances of £304,151. Of this, £104,329 was Restricted, being a combination of grant funding for very specific projects and earmarked support for other areas of ongoing activity. A further £11,239 remained in designated funds. We also held a General Reserve of £50,600, calculated in accordance with our Reserves Policy, to cover the costs of reinstating properties in the event that we ceased activity and to underwrite half the potential shortfall between predicted income and budgeted expenditure for the year ahead. The remaining £137,983 of general funds, mainly due to significant one-off donations in 2016/17, leaves us in a good position to continue our planned activity in the coming year.

Being dependent to a large extent on the generosity of individual supporters and charitable trusts means that we can never guarantee future income levels, but our relationship with Arawak Walton Housing Association is helping to make the income from our charitable activities (income from houses let to refugees) more reliable, and in reviewing periodically the potential shortfall between predicted income and budgeted expenditure, the trustees ensure that the financial risks of future commitments are held at an acceptable level.



## **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 2018 which are set out on pages 27 to 42.

### **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  
Association of Chartered Certified Accountants  
Slade & Cooper Limited, Chartered Certified Accountants  
Green Fish Resource Centre, 46-50 Oldham Street  
Manchester, M4 1LE

Date.....

## **Accounts and Financial Statements**

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

The Boaz Trust  
Statement of Financial Activities  
for the year ended 31 March 2018

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>Income from:</b>					
Donations and legacies	3	146,053	216,821	362,874	508,570
Charitable activities: working to end destitution amongst asylum seekers and refugees	4	94,079	2,054	96,133	77,348
Other trading activities	5	22	-	22	473
Investments	6	608	-	608	717
<b>Total income</b>		<b>240,762</b>	<b>218,875</b>	<b>459,637</b>	<b>587,108</b>
<b>Expenditure on:</b>					
Raising funds	7	28,212	-	28,212	24,656
Charitable activities: working to end destitution amongst asylum seekers and refugees	8	233,602	226,741	460,343	392,966
<b>Total expenditure</b>		<b>261,814</b>	<b>226,741</b>	<b>488,555</b>	<b>417,622</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		(21,052)	(7,866)	(28,918)	169,486
<b>Net income/(expenditure) for the year</b>	10	<b>(21,052)</b>	<b>(7,866)</b>	<b>(28,918)</b>	<b>169,486</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(21,052)</b>	<b>(7,866)</b>	<b>(28,918)</b>	<b>169,486</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		220,874	112,195	333,069	163,583
<b>Total funds carried forward</b>		<b>199,822</b>	<b>104,329</b>	<b>304,151</b>	<b>333,069</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 2018

	Note	2018	2017
		£	£
<b>Current assets</b>			
Debtors	13	21,155	19,972
Current asset investments	14	25,000	25,000
Cash at bank and in hand	15	270,198	321,531
		<hr/>	<hr/>
<b>Total current assets</b>		<b>316,353</b>	<b>366,503</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	17	(12,202)	(33,434)
		<hr/>	<hr/>
<b>Net current assets</b>		<b>304,151</b>	<b>333,069</b>
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		304,151	333,069
		<hr/>	<hr/>
<b>Net assets</b>		<b>304,151</b>	<b>333,069</b>
		<hr/>	<hr/>
<b>Funds of the charity:</b>			
Restricted income funds	19	104,329	112,195
Unrestricted income funds	20	199,822	220,874
		<hr/>	<hr/>
<b>Total charity funds</b>		<b>304,151</b>	<b>333,069</b>
		<hr/>	<hr/>

The notes on pages 30 to 43 form part of these accounts.

Approved by the trustees on 1st July 2018 and signed on their behalf by:

.....  
Philip Rawlings (Trustee)

.....  
David Tomlinson (Trustee)

The Boaz Trust  
Statement of Cash Flows  
for the year ending 31 March 2018

	Note	2018 £	2017 £
<b>Cash provided by/(used in) operating activities</b>	27	<b>(51,941)</b>	<b>183,419</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		608	717
<b>Cash provided by/(used in) investing activities</b>		<b>608</b>	<b>717</b>
Increase/(decrease) in cash and cash equivalents in the year		(51,333)	184,136
Cash and cash equivalents at the beginning of the year		321,531	137,395
<b>Cash and cash equivalents at the end of the year</b>		<b>270,198</b>	<b>321,531</b>

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018

### 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 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Boaz Trust meets the definition of a public benefit entity under FRS102. 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.

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 2018 (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.

**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 2018 (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.

**k Debtors**

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

**l Cash at bank and in hand**

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

**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.



# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

### 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.

## 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Donations from organisations and churches	31,421	7,320	38,741	143,575
Donations from individuals	85,469	24,020	109,489	109,931
Tax reclaimed on gift aided donations	11,978	-	11,978	9,690
Grants - unconditional on performance	15,000	185,481 *	200,481	242,378
Sponsorship	2,185	-	2,185	2,996
Legacies	-	-	-	-
<b>Total</b>	<b>146,053</b>	<b>216,821</b>	<b>362,874</b>	<b>508,570</b>
<i>Total by fund 31 March 2017</i>	<i>251,916</i>	<i>256,654</i>	<i>508,570</i>	

\* Restricted grants included £22,841 from the Lloyds Bank Foundation for England and Wales

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Rent & Housing Benefit	94,049	-	94,049	76,228
Other charitable activities	30	2,054	2,084	1,120
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	94,079	2,054	96,133	77,348
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total by fund 31 March 2017</i>	76,348	1,000	77,348	
	<hr/>	<hr/>	<hr/>	

### 5 Income from other trading activities

	2018 £	2017 £
Fundraising events	-	450
Sale of goods	22	23
	<hr/>	<hr/>
	22	473
	<hr/>	<hr/>

All income from other trading activities is unrestricted.

### 6 Investment income

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Income from bank deposits	-	-	-	42
Income from loan stock	608	-	608	675
	<hr/>	<hr/>	<hr/>	<hr/>
	608	-	608	717
	<hr/>	<hr/>	<hr/>	<hr/>

### 7 Cost of raising funds

	2018 £	2017 £
Fundraisers salary and oncosts	27,591	23,519
Fundraising events and other costs	621	1,137
	<hr/>	<hr/>
	28,212	24,656
	<hr/>	<hr/>

All expenditure on cost of raising funds is unrestricted.

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

### 8 Analysis of expenditure on charitable activities

	Activity £	Total 2018 £	Total 2017
Staff costs	219,661	219,661	183,884
Office & administration costs	60,492	60,492	47,190
Engagement, campaigning and publicity	4,349	4,349	4,105
Depreciation & bad debts (see note below)	-	-	(864)
Beneficiary support			
Accommodation			
utilities, rent, ins'ce	71,483	71,483	62,630
upkeep of properties	55,133	55,133	44,368
Payments			
food	10,845	10,845	13,383
travel	10,473	10,473	14,003
other	2,428	2,428	1,858
Services			
legal and interpretation	11,310	11,310	14,002
Nightshelters	4,208	4,208	2,112
Boaz Life activities	8,061	8,061	4,435
Governance costs (see note 9)	1,900	1,900	1,860
	<hr/>	<hr/>	<hr/>
	460,343	460,343	392,966
	<hr/>	<hr/>	<hr/>
	2018 £	2017 £	
Restricted expenditure	226,741	236,954	
Unrestricted expenditure	233,602	156,012	
	<hr/>	<hr/>	
	460,343	392,966	
	<hr/>	<hr/>	

Office & administration costs include one-off costs of £7,400 for researching new models of service provision, and £3,636 for costs associated with moving into our new office in April 2017.

The Boaz Trust was owed £6,888 by The Dove Trust (Charity Giving) when it was suspended by the Charity Commission. Boaz Trustees decided to write off the total amount owed as a bad debt in the financial year 2013/14. £2,468 was recovered in 2014/15 and a further £864 in 2016/17. No further recovery is anticipated.

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

### 9 Analysis of support and governance costs

	Support £	Governance £	Total 2018 £
Independent examination fees	-	1,260	1,260
Trustee indemnity insurance	-	560	560
Trustee meeting costs	-	80	80
	<hr/>	<hr/>	<hr/>
	-	1,900	1,900
	<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):	2018 £	2017 £
Operating lease rentals:		
Photocopier	1,161	1,515
Independent examiner's fees	1,260	1,200
	<hr/>	<hr/>

### 11 Staff costs

Staff costs during the year were as follows:

	2018 £	2017 £
Wages and salaries	219,696	185,479
Social security costs	14,257	10,959
Pension costs	13,299	10,965
Redundancy and termination costs	-	-
	<hr/>	<hr/>
	247,252	207,403
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2017: Nil).

The average number of staff employed during the period was 15 (2017:13).

The average full time equivalent number of staff employed during the period was 9.6 (2017: 7.8).

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 £38,921 (1.0 fte) (2017: £29,136 (0.8 fte)).

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

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

No trustee received any remuneration or reimbursed expenses during the year (2017: Nil).

One person connected with a trustee received remuneration or reimbursed expenses. The wife of a trustee (M Arundale) was employed on a part-time basis, at a cost of £2,032 during the year (2017: £2,048)

	2018	2017
	£	£
Cost of salary and related benefits	2,032	2,048

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

No trustee or other person related to the charity had any personal interest in any contract or

### 13 Debtors

	2018	2017
	£	£
Prepayments and accrued income	21,155	19,972
	<hr/>	<hr/>
	21,155	19,972
	<hr/>	<hr/>

### 14 Current asset investments

	2018	2017
	£	£
Current asset investments	25,000	25,000
	<hr/>	<hr/>
	25,000	25,000
	<hr/>	<hr/>

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

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

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

### 15 Cash at bank and in hand

	2018 £	2017 £
Short term cash investments (less than 3 month maturity date)	85,464	75,356
Cash at bank and on hand	185,602	246,175
	<u>271,066</u>	<u>321,531</u>

### 16 Agency collections

Funds are handled on behalf of the Migration and Destitution Action Group. The Boaz Trust is a member of the Group but does not apply to it for funding.

	2018 £	2017 £
Amounts received	1,350	-
Bank charges on amounts received	(2)	-
Amounts distributed	<u>(480)</u>	<u>-</u>
Amount held at end of the period	868	-

### 17 Creditors: amounts falling due within one year

	2018 £	2017 £
Short term compensated absences (holiday pay)	806	2,649
Other creditors and accruals	11,396	10,685
Grants received in advance	-	20,100
Deferred income	-	-
	<u>12,202</u>	<u>33,434</u>

### 18 Deferred income

	2018 £	2017 £
Deferred grant brought forward	-	-
Grant received	200,481	242,378
Released to income from charitable activities	<u>(200,481)</u>	<u>(242,378)</u>
Deferred grant carried forward	-	-

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

### 19 Analysis of movements in restricted funds

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
<b>Charitable activity: working to end destitution amongst asylum seekers and refugees</b>					
Beneficiary Essentials	1,557	1,493	(1,293)		1,757
Beneficiary Payments	1,603	-	(850)		753
Boaz Life	5,965	5,250	(8,033)		3,182
Boaz Word project	150	-	-		150
Bookkeeper salary	-	3,960	(3,960)		-
Business Dvpmt Mgr	15,723	-	(5,611)		10,112
Chief Exec salary	-	1,862	(1,862)		-
Churches Capacity Bldg	3,527	54	(3,581)		-
Client Support salary	-	22,841	(22,841)		-
Client Transport	13,184	7,007	(10,455)		9,736
Conference Hosting	-	-	-		-
Erskine Renovation	-	-	-		-
Female Caseworker sal	-	29,649	(26,922)		2,727
Food	2,413	13,535	(10,845)		5,103
Hosting	2,458	-	(2,107)		351
House running costs	18,149	18,435	(34,523)		2,061
House major works	-	-	-		-
Legal Services Mgr	806	7,248	(6,900)		1,154
Networking expenses	-	-	-		-
Nightshelter	6,400	33,620	(28,100)		11,920
Office & Administration	5,993	28,186	(28,675)		5,504
Office & Volunteer Mgr	-	-	-		-
Refugee Housing project	150	-	(124)		26
Refugee Support Worker	16,200	28,142	(7,876)		36,466
Social Enterprise	2,240	-	(960)		1,280
Supervision	1,992	2,326	(2,483)		1,835
Supported Housing Mgr	235	14,340	(14,575)		-
Translation	5,476	927	(3,725)		2,678
Volunteer Exps BoazLife	2,974	-	(279)		2,695
Website	5,000	-	(162)		4,838
	<u>112,195</u>	<u>218,875</u>	<u>(226,741)</u>	<u>-</u>	<u>104,329</u>
Total	<u>112,195</u>	<u>218,875</u>	<u>(226,741)</u>	<u>-</u>	<u>104,329</u>

#### Transfers

There were no transfers between funds during the year

#### Ongoing projects

Of the closing balances in Restricted funds, £42,542 related to specific projects continuing in 2018/19, 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 2018 (continued)

Previous reporting period	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
<b>Charitable activity: working to end destitution amongst asylum seekers and refugees</b>					
Beneficiary Essentials	38	1,900	(381)	-	1,557
Beneficiary Payments	2,013	30	(440)	-	1,603
Boaz Life	9,794	8,591	(5,420)	(7,000)	5,965
Boaz Word project	150	-	-	-	150
Bookkeeper salary	-	3,900	(3,900)	-	-
Business Dvpmt Mgr	-	20,000	(4,277)	-	15,723
Chief Exec salary	-	7,532	(7,532)	-	-
Churches Capacity Bldg	4,108	5,000	(5,581)	-	3,527
Client Support Work sal	(867)	14,569	(20,702)	7,000	-
Client Transport	11,369	13,300	(13,485)	2,000	13,184
Conference Hosting	1,088	-	(1,088)	-	-
Erskine Renovation	8,000	(1,300)	(5,525)	(1,175)	-
Female Caseworker sal	540	25,500	(26,040)	-	-
Food	2,100	13,256	(12,943)	-	2,413
Hosting	4,537	-	(2,079)	-	2,458
House running costs	4,000	44,138	(29,989)	-	18,149
House major works	6,342	420	(7,937)	1,175	-
Legal Services Mgr	-	10,606	(9,800)	-	806
Networking expenses	176	-	(176)	-	-
Nightshelter	6,956	12,311	(12,867)	-	6,400
Office & Administration	386	24,126	(18,519)	-	5,993
Office & Volunteer Mgr	3,500	3,445	(6,945)	-	-
Refugee Housing project	5,504	-	(5,354)	-	150
Refugee Support Worker	-	16,200	-	-	16,200
Social Enterprise	4,160	-	(1,920)	-	2,240
Supervision	3,916	2,909	(2,833)	(2,000)	1,992
Supported Housing Mgr	-	28,260	(28,025)	-	235
Translation	6,393	2,159	(3,076)	-	5,476
Volunteer Exps BoazLife	2,292	801	(119)	-	2,974
Website	5,000	-	-	-	5,000
	<u>91,495</u>	<u>257,653</u>	<u>(236,953)</u>	<u>-</u>	<u>112,195</u>
<b>Total</b>	<u><u>91,495</u></u>	<u><u>257,653</u></u>	<u><u>(236,953)</u></u>	<u><u>-</u></u>	<u><u>112,195</u></u>

Transfers of grant funding were with the express consent of the grantor



# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

<b>Name of</b>	<b>Description, nature and purposes of the fund</b>
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
Boaz Word project	To fund Scriptures for clients
Bookkeeper salary	For payment of bookkeeper salary and oncosts
Business Dvpmt Mgr	For payment of Business Development Manager: Refugee Housing
Chief Exec salary	For payment of CEO salary and oncosts
Churches Capacity Bldg	To defray costs pertaining to building awareness in churches
Client Support Work sal	(formerly Male Case Worker fund) For payment of caseworker salary and oncosts
Client Transport	(formerly Bus Fares fund) To defray travel costs for clients
Conference Hosting	To defray costs of conference hosting
Erskine Renovation	To contribute to costs of major works on Erskine Road property
Female Caseworker sal	For payment of caseworker salary and oncosts
Food	For provision of food to clients
Hosting	For payment of salary, oncosts and expenses for hosting
House running costs	(formerly House Support) To provide and maintain houses
House major works	To contribute to costs of major works on specific properties
Legal Services Mgr	For payment of Legal Services Manager
Networking expenses	To defray travel costs for networking events and conferences
Nightshelter	For the provision of nightshelters between October and May
Office & Administration	To defray costs attributable to Boaz office and administration
Office & Volunteer Mgr	For payment of Office & Volunteer Manager salary and oncosts
Refugee Housing project	Fees for project management of "Exempt Allowance" application
Refugee Support Worker	For payment of Refugee Support Worker salary and oncosts
Social Enterprise	Consultant fees relating to 'Exempt Allowance' application
Supervision	To defray costs of supervision and training of case workers
Supported Housing Mgr	For payment of Supported Housing Manager salary and oncosts
Translation	To defray costs of interpreters for clients and translation
Volunteer Exps BoazLife	To defray costs to volunteers of travel to Boaz Life activities
Website	For cost of website development

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

### 20 Analysis of movement in unrestricted funds

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
Unrestricted funds:					
General fund	149,340	240,762	(252,119)	-	137,983
Designated funds:					
General Reserve	50,600	-	-	-	50,600
Office Relocation	20,934	-	(9,695)		11,239
	<u>220,874</u>	<u>240,762</u>	<u>(261,814)</u>	<u>-</u>	<u>199,822</u>
<b>Previous reporting period</b>	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 1 April 2017 £
Unrestricted funds:					
General fund	21,488	329,455	(176,603)	(25,000)	149,340
Designated funds:					
General reserve	50,600	-	-	-	50,600
Office Relocation	-	-	(4,066)	25,000	20,934
	<u>72,088</u>	<u>329,455</u>	<u>(180,669)</u>	<u>-</u>	<u>220,874</u>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
General fund	The free reserves after allowing for all designated funds
General Reserve	Funds earmarked by trustees for costs in the event that the charity ceased activity. £21,000 is included for works that may be needed on houses prior to returning them to owners. An additional amount required to cover day to day running costs is calculated based on the projected gap between predicted income and budgeted expenditure for the year ahead; trustees have a policy to keep reserves that will cover 50% of this gap. For 2018/19 this corresponds to £29,875. The total reserves required at 31st March 2018 was thus calculated at £50,875. The reserve balance of £50,600 was therefore left unchanged. The trustees review the reserves every six months.
Office Relocation Reserve	Funds earmarked by trustees for costs relating to the move to new office accommodation in 2017. The remaining balance on the fund at 31st March 2018 was rebadged for continuing investment in IT equipment.

# The Boaz Trust

## Notes to the accounts for the year ended 31 March 2018 (continued)

### 21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Other net current assets/(liabilities)	137,983	61,839	104,329	304,151
Total	137,983	61,839	104,329	304,151

### 22 Financial instruments

The charity has no financial instruments

### 23 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property		Equipment	
	2018 £	2017 £	2018 £	2017 £
Less than one year	-	-	984	757
One to five years	-	-	1,312	-
	-	-	2,296	757

### 24 Contingent assets

None

### 25 Contingent liability

None

### 26 Post balance sheet events

None

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

	2018 £	2017 £
<b>Net income/(expenditure) for the year</b>	(28,918)	169,486
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(608)	(717)
Decrease/(increase) in debtors	(1,183)	(8,456)
Increase/(decrease) in creditors	(21,232)	23,106
<b>Net cash provided by/(used in) operating</b>	(51,941)	183,419

## **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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