

The Boaz Trust

**Trustees' Annual Report and Financial Statements
for the year ending 31 March 2019**

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 Mike Arundale
Mrs Hinna Maluch (elected September 2018)
Ms Chenai Mudzamiri
Mr Roger Phillips
The Revd Canon Dr Philip Rawlings, Chair
Mrs Suzannah Sammons
Mr David Smith (elected July 2018)
Mr David Tomlinson
Mr Martin Palmer, Treasurer

Trustees holding title to property belonging to the charity at the report approval date or who served as a trustee for the charity in holding title in the reporting period:

Dr Mike Arundale	Mr David Smith
Mr Roger Phillips	Mr Martin Palmer

Chief Executive

Ros Holland

Independent Examiners

Catherine Hall FCCA DChA
Slade & Cooper Limited
Green Fish Resource Centre
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Report of the Trustees for the year ending 31 March 2019

The Trustees of the Boaz Trust are pleased to present their annual report and the financial statements for the year ending 31 March 2019.

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

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.

Chair's introduction

I am pleased to present the Boaz Trust Trustees Annual Report and Financial Statements for the year 2018-19.

The role of Chair of Trustees can sometimes feel quite removed from the day to day working of an organisation, however this year I have had the privilege of serving as a volunteer at one of our newest night shelter venues alongside members of the local community. It was a humbling experience as the churches in Levenshulme worked together in providing shelter and meals - some of the food coming from a local Turkish restaurant who generously gave food every fortnight, and the neighbouring Mosque, whose curries were gratefully received.

During 2018-19 as demand has continued to rise, we have been able to take on three new properties, which means that the number of bed spaces we are able to offer has increased.

We continue to face challenges in terms of securing funding for our work, but we remain grateful to all those who support us each year through generous gifts and donations.

As always, I want to thank our staff team and all the volunteers who work so hard through the year in so many different ways as we seek to offer safe and stable accommodation and an excellent level of support to those who need it. In particular, I would like to honour our Founder, Dave Smith, who was elected onto our Board during this year, bringing his many years' experience in the sector at a local and national level.

As we look ahead, we are preparing to celebrate our 15th anniversary year during 2019-20. While there is much to celebrate, as always, we are mindful that there is still so much work to be done, and the trustees will be prayerfully considering the future direction and priorities of our work.

Thank you for reading this report, and for standing with us as we seek to bring to bring life in all its fullness to those we are serving.

Rev. Canon Dr. Phil Rawlings
Chair of Trustees

Charity objects, purpose, vision, mission and values

Our Objects

The objects of the Boaz Trust as set out in its governing document 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 somewhere safe to stay, basic living essentials, practical and emotional support, access to legal advice and representation, and wellbeing activities for clients who have become homeless through the asylum process.

During 2018-19 we provided safe and stable accommodation for 160 people through 19 shared houses and our local volunteer hosts, as well as our winter night shelter for men.

Our Client Support Team provides tailored support 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, referring clients on to specialist services such as legal advice or counselling, planning travel to attend a Home Office appointment, or helping clients identify and participate in volunteering opportunities. This year we have continued to expand the support we offer to our clients who have been granted refugee status, following the recruitment of a second support worker for this client group.

Our Boaz Life programme of holistic wellbeing activities for asylum seeking clients has expanded now to include refugee clients, and we have been able to run a range of activities from arts based workshops to countryside walks and theatre trips.

We ensure our clients all have access to basic essentials such as food and toiletries through our monthly Free Shop for asylum seeking clients. In addition we provide a small weekly food allowance for our asylum seeking clients who may not qualify for food parcels elsewhere due to the long term nature of asylum destitution.

We provide support to other organisations who are seeking to support and accommodate asylum seekers and refugees in Greater Manchester and beyond, through our involvement in local and national networks as well as through responding to queries and requests for information and guidance.

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 2018-19 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 asylum seekers and refugees who have become homeless, 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

The aim of this section is to demonstrate what the Boaz Trust has achieved and the outcomes of its work during the 2018-19 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 and support for adults who have become homeless at some point during the asylum process. During 2018-19 we received 309 new referrals from more than 50 different referrers.

Approximately 60% of our clients are 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.

Over the years, we have seen an increase in the number of refugees being referred to us after they have received a positive decision on their asylum application, but once again found themselves homeless and in many cases without any income. During 2018-19 around 40% of the people we housed and supported were refugees.

In total, during the 2018-19 financial year we have provided 26,543 nights' accommodation alongside holistic support for 160 homeless refugees and asylum seekers from 32 different countries.¹

Our **five strategic objectives** have continued to guide our work this year. 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

¹ Afghanistan, Angola, Cameroon, Chad, Democratic Republic of Congo, Egypt, Eritrea, Ethiopia, Gambia, Ghana, Iran, Iraq, Ivory Coast, Kuwait, Libya, Malawi, Morocco, Nigeria, Pakistan, Palestine, Saudi Arabia, Sierra Leone, Somalia, South Africa, Sri Lanka, Sudan, Syria, Trinidad, Uganda, Vietnam, Zambia and Zimbabwe

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

"Boaz is an organisation which is another family to us and another home... a home away from home. We are treated like humans. They feed us, give us shelter. We are treated like we are part of them, and this is good for us. We have learned how to help because we have been helped - we have been given everything".

Ali², night shelter guest

When someone's asylum application is refused, within 21 days they lose their Home Office accommodation and support and are left with no recourse to public funds. They can't 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.

During 2018-19 we provided accommodation through hosts and shared houses for 68 people whose asylum applications had been refused. 42% of the people we accommodated were women, and 58% were men. 40% of the people who stayed in Boaz houses or with hosts were aged under 30.

- Men's winter night shelter

"The people who come to the night shelter are really in need. They are in a very bad situation. They are seeking for a hand to help. The night shelter is not about food or a place to sleep. It is much more important than that. It is about humility, mercy and love."

Boutros, former client and night shelter volunteer.

The 2018-19 financial year covers the end of the 2017-18 winter night shelter season as well as the first 6 months of the 2018-19 season. The men's night shelter was hosted by 7 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 320 volunteers who supported the running of the night shelter this year, providing 1743 hot meals, bed spaces and breakfasts.

An initial training session was delivered to volunteers before the start of the season, and then additional site-specific training was provided at some venues as requested. For the first time we offered First Aid training for all our volunteers.

² Throughout this annual report, we use quotes and stories from clients who have stayed with Boaz during this financial year. Clients have kindly given permission for us to use their words however in most cases they have asked that we change their given name.

Our night shelter coordinator, Vron Earp, regularly visited venues throughout the season and met periodically with the lead volunteer venue coordinators to provide support and guidance.

During the year, 60 men stayed in the night shelter. The register filled up within the first week of the season and we remained full throughout the season with any available spaces being taken up very quickly. 43% of the guests who stayed had been granted refugee status but had become homeless after receiving a positive decision on their asylum claim. The proportion of men who stayed having had their asylum application refused increased from November 2018, as we saw the impact of A Bed Every Night- part of the Mayor of Greater Manchester's plan to end homelessness. Boaz was the recognised provider of emergency accommodation for refused asylum seeking men and this led to an increase in referrals for this particular group of clients. It also meant that there was a straightforward pathway to provide and access far more emergency accommodation for homeless people across Greater Manchester.

At the very end of the last season and throughout the 2018-19 season, we piloted and then continued to run a new weekly drop in for our night shelter guests. At this session they could speak with Boaz staff and get advice, support and signposting. Through these weekly sessions 19 men had 47 meetings with staff members.

During the 2018-19 season, we once again monitored where men moved on to, after the night shelter. 27% moved on into longer term Boaz accommodation. 7% moved into asylum support accommodation, provided by the Home Office. 10% moved into longer term accommodation provided by the local council, housing associations or private landlords and 13% told us they were going to stay with friends or other community contacts. Over all, it was more difficult to find positive move on options for many of the men this year, especially as the end of the season drew near.

At the end of the season, we were thrilled to be awarded the Excellent Practice standard of the Housing Justice Quality Mark scheme which reflects the hard work and dedication of our night shelter coordinator and volunteers:

"This is a great Shelter project. It is well-coordinated; Clients are cared for and looked after, being offered support through the weekly drop in as well as from their original referring agency. Volunteers are well looked after and policies and procedures are thorough yet accessible documents. Well done!"

Feedback in our Housing Justice Charter Mark Report.

- Year-round hosting

"Before Boaz, it was not ok. I used to feel the cold and be so weak. I didn't have a GP. I didn't know how to get into the system (NHS). I was scared. I didn't know who to trust. The time that I got accommodation with Boaz, I felt so relieved. When I lived with a Boaz host, she was so good. So, so good."

Joanna, Boaz client

Boaz started as a hosting organisation, and hosting remains central to our accommodation provision, albeit at a lower level than previously. Some of our long term hosts had to step down this year due to other commitments, however we were also able to recruit three new hosts during the year.

This year we have been able to accommodate 12 individuals through short and medium term hosting placements with local families and individuals and we are so grateful to our hosts who open up their homes, often at very short notice.

- Shared Houses

"Boaz has given me a roof over my head. It's not easy if you don't have a place you can put your head down and be at peace."

Salma, Boaz client

At the end of the year, we were managing a total of 19 shared houses. Ten of the properties are for destitute asylum seekers and nine 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 two are leased from Arawak Walton, a local housing association.

In April 2018, we received the keys for our first "move on" flat for a refugee couple who had recently been reunited through the Family Reunion scheme for refugees. In August 2018 we took on a new house (also for refugees), in partnership with Arawak Walton, and in September 2018 we took on our tenth house for people seeking asylum thanks to the generosity of some supporters who bought the property for us to use. This brought the total number of bed spaces in our shared housing to 71 (39 for destitute asylum seekers and 32 for refugees) by the end of the year. This number would have been higher, however we sadly lost four of our smaller bedrooms as they didn't meet the minimum size required for houses of multiple occupancy.

- Holistic Support

"Your situation is always on your mind. You always feel under stress and you are never free of it. The worries I had- worries that I will be homeless and sleeping on the street, they were removed thanks to Boaz. You helped to organise health care and food as well, which was great."

Solomon, Boaz client

We continue to support clients through our 'catch – hold – release' model, offering accommodation and support, usually for a period of twelve months. Support work is provided by a named clients support worker and our aim is that the same staff member will consistently support the client through their time with Boaz.

We have seen several changes to our clients support team over the year, as two support workers moved on, and three new staff members joined the team. During the year our client services manager has developed and led a programme of training and support for our client support team which included a mix of internal and external group and individual supervision, and specific training on issues such as vicarious trauma and the asylum journey.

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

"Because I had no home, I was homeless and having difficulties. Boaz provided me with some help, and they help me relax.

I have missed my family from back home, but once my wife arrived [through the Family Reunion process], I felt secure and safe, and she makes me happy.

We needed some support with things when we moved in, but I don't think you have missed anything, everything was clear and if I didn't know anything I ask you and straight away provide help and assistance."

Saimon, Boaz client who was reunited with his wife this year

In 2018-19, we accommodated 47 refugees through our shared houses (19 men, 20 women). We increased the number of bed spaces available through our new refugee move on flat and also through a second house leased from Arawak Walton.

We had hoped to take on another house in partnership with a local housing association during the year. We had numerous meetings and conversations with providers in different boroughs of Greater Manchester, but by the end of the year we hadn't succeeded in our plans and we will continue to work towards this during 2019-20.

Staff and trustees closely monitor the situation regarding our refugee housing income, and we have seen an increase in income this year. We sadly continue to experience challenges with Universal Credit, as clients face delays in initial payments and systems don't seem to be able to cope with the changing circumstances of people who may be in insecure and unpredictable employment. We are grateful for our partnership with Arawak Walton and together we have continued to improve our processes for collecting rent, monitoring any issues, and responding quickly and appropriately when any concerns arise.

We have been able to improve and increase the quality of our refugee support as we doubled our refugee support team capacity this year and this has led to improved communication with clients, better understanding, and greater engagement. We now have a full refugee support process which includes support plan templates.

We have built good relationships with local job centre staff and local organisations who offer support to people who are seeking employment. A highlight of this year has been the way in which several of our refugee clients have moved from

depending on support workers and interpreters liaising with the job centre staff to being able to make calls and attend appointments by themselves.

20 of our refugee clients gained new employment during the year, and 25 people have been enrolled in college or higher education. 10 of our refugee clients carried out volunteering placements during their time with Boaz this year. 16 refugee clients moved on from Boaz during the year, with ten of them accessing social housing or private rented accommodation.

It continues to be a challenge to find safe, affordable housing for our refugee clients to move on to, but we are continuing to develop new partnerships in this area and we hope this will be a focus in the year ahead. Staff have attended training on tenancy support to ensure that we are doing as much as we can to prepare our clients for independent living, post-Boaz.

"It is really hard to get a private rented property. People don't have sufficient funds to pay for it all: most of them ask for deposit, and if you're not working, you have to pay for a period in advance and I didn't have the money to do that.

I don't think it's beneficial to go to the private rented. There are some issues relating to language barriers- private sector it is difficult to communicate. Housing Associations have kind assistance and help, makes it easier to cope with things."

Saimon, Boaz client

During 2018-19 we continued to see more of our refugee clients applying for Family Reunion. The process is facilitated through organisations such as the Greater Manchester Immigration Aid Unit and British Red Cross and, sometimes, it can happen very quickly. This year, seven of our refugee clients were reunited with family members, usually a spouse, occasionally with children. Once family members arrive in the UK, there are many challenges. They are not immediately able to access benefits or to work, as they need to apply for a National Insurance number etc. It can be hard to find accommodation. Healthy adult couples will not usually be seen as having any priority need when it comes to social housing, and private rented accommodation is rarely affordable at this point.

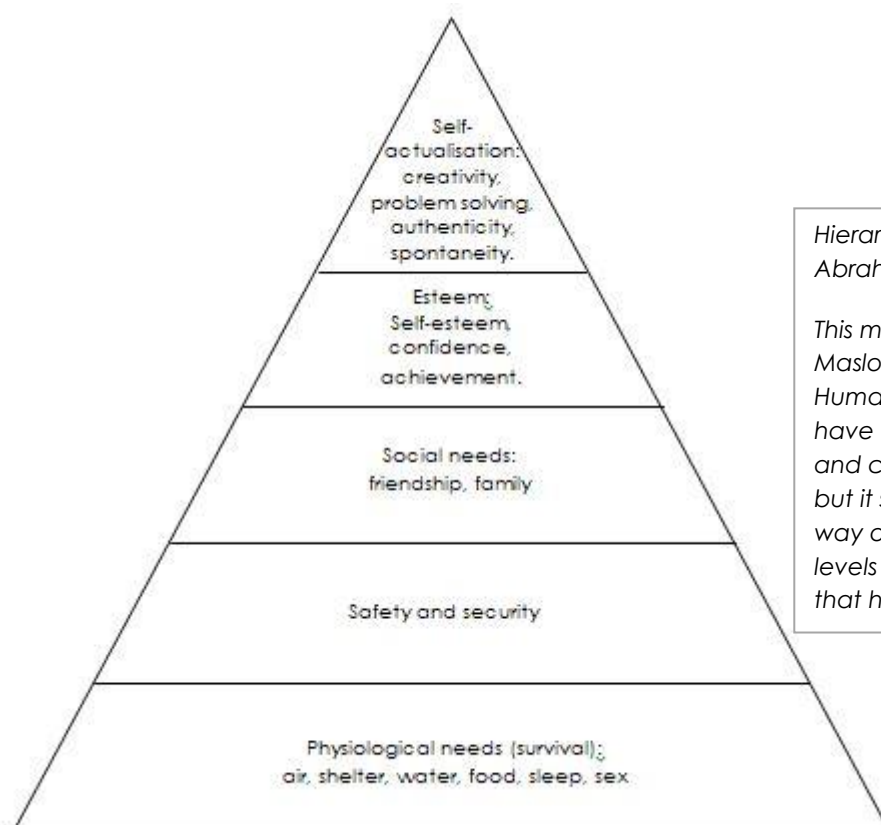
We want to support refugees who have been newly reunited, as they begin their new life together, often after many years of separation. However, most of our Boaz accommodation is single sex and paying for a few nights in a B&B after a spouse arrives, or asking a newly arrived husband to stay in a night shelter are not ideal or sustainable solutions. This is why we took the decision to take on our first move on flat for a refugee client who had been with Boaz for some time, and desperately needed somewhere for himself and his wife to make their home. This first move on home has worked well, and towards the end of 2018-19 we have been working towards taking on a second similar property.

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 given me a platform from where I was able to realise my potential that I didn't know I had. If it wasn't for Boaz I would have been homeless and to be destitute, it means as a human your dignity has been taken away.

Mariam, Boaz client



*Hierarchy of Needs by
Abraham Maslow (1943).*

*This model was proposed in
Maslow's paper "A Theory of
Human Motivation". There
have been many revisions
and critiques over the years,
but it still provides a simple
way of illustrating different
levels of need and motivation
that humans have.*

When people are referred to Boaz, they are often at a point of crisis. Our core work at Boaz is to meet people's basic needs at this point and to seek to reduce the impact of destitution. We provide shelter and somewhere safe to sleep. We offer food through welcome packs, emergency provision (a bag of essentials from our store cupboard for new clients) and our monthly Free Shop. However through our model of support we are also able to offer opportunity to build relationships, for people to grow in confidence and self-esteem, to achieve things, to express themselves creatively and more. Time and again though, clients have reminded us that without a safe place to sleep, they wouldn't be able to engage with these other areas.

This objective was originally planned with our destitute asylum seeking clients in mind, however as we have developed our support programme for refugees, we've become increasingly aware that (a) a package of wider support alongside Boaz Life activities would be of real interest to our clients, but also that (b) due to flexible shift

patterns and appointments (e.g. job centre, interviews, college and more) it can be difficult to access to activities and commit to a course or programme.

A highlight this month has been hearing clients talking about what they want to do in the future- hopes and ambitions- and trying to break this down into steps to get there. One example is a client who has a degree in software engineering. Her dream is to work as a network engineer. She struggles with her mental health and finds this impacts negatively on her confidence and self-belief. It has been great to see her attending and enjoying our Boaz Life activities, focussing on studies and thinking about doing an IT related internship. She seems to be feeling less daunted by her future in the UK and is more aware of opportunities out there.

Vicky, Boaz refugee support worker

Boaz Life

Our long-running Boaz Life programme is based on the New Economics Foundation Five Ways to Well-being model. This model lists 5 different activities that can help people experience improved physical and mental wellbeing. These activities are:

- Connect with others (build relationships)
- Learn something (develop a new skill or activity)
- Give something back (do something for other people)
- Take notice (be mindful and present in the moment)
- Be active (engage in physical activities)

Our programme throughout the year is underpinned by these 5 areas. During 2018-19, 91% of our asylum seeking clients attended Boaz Life activities. We delivered 17 different activities including a DIY / carpentry course, ceramics workshops, Boaz choir, gardening, walks in the Peak District, theatre trips and more. This year we have expanded Boaz Life to include refugee clients. 16 of our refugee clients enjoyed Boaz Life activities with us and we hope to see that number increase.

Empowered to speak out

At Boaz, we believe that attitudes, policies and hearts can be changed by hearing directly from people who have lived experience of the asylum process. We want to provide opportunities and support for people to share their experiences first hand. For many of our clients though, this isn't easy, and it may not be a priority for them. This year however, several clients have had the opportunity to share their experiences and we are grateful to them for doing so. One example is Mariam, who gave a keynote speech at a national NACCOM conference, sharing how destitution can damage peoples' physical and mental health. Another example is Amie who spoke at a dinner with trustees of a large funding organisation, sharing not only her experiences of destitution but also how Boaz has supported her so that now she is able to volunteer and help others in similar situations.

Legal support and moving on

Through our accommodation and support, we want to see people empowered to move on positively from Boaz and find a resolution to the situation that has led to them becoming homeless. When people come to Boaz, they may not have a full understanding of their options. We have benefited from partnering with the Greater Manchester Immigration Aid Unit (GMIAU) this year, as they have provided a regular legal drop in for our clients. 11 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 detained in immigration removal centres and one client was sadly removed to her home country.

"Boaz has helped me speak with my solicitors... sending all my documents and paying for appointments."

Roza, Boaz client who submitted a fresh claim this year

In 2018-19, 27 asylum seeking clients moved on from Boaz. 18 moved into asylum support accommodation provided by the Home Office (one for health reasons, the rest following submission of fresh claims). Six moved on to stay with friends and one chose to return to their home country. We were thrilled to hear from six former clients who 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

In 2018-19 we took part in 25 different speaking engagements at churches and other organisations, giving us the opportunity to speak to hundreds of people about our work. We spent 2 days at the Big Church Day Out, where we were able to make new connections and share about our work in the Marketplace.

In the first quarter of the year, the Refugee Resource Centre for Churches (an online resource and network established and facilitated by Boaz Trust founder, Dave Smith) was formally 'handed over' to Jubilee+ who have taken the initiative forward during the last year. It was good to take part in the Symposium they organised, where we were able to meet other likeminded organisations and share our experience.

We have seen an increase this year in local churches around Greater Manchester who are proactively seeking to accommodate and support asylum seekers and refugees who have joined their congregations, and we have had many opportunities to share our experience and the lessons we've learned over the last 15 years. We have been able to connect new groups in with local and national networks as well as sharing our policies and processes where appropriate.

Beyond the church, we have continued to be very active within the NACCOM network, participating in events, contributing to research, hosting local meetings and more. We were able to present our model of working at a NACCOM workshop on refugee housing, alongside Arawak Walton, and we will be featured as a case study in the new NACCOM housing toolkit. A key focus of the NACCOM North West hub is to support new projects as they get established and it has been good to meet with and offer support to a range of churches and groups looking into developing drop ins, hosting and shared housing schemes across several of the Greater Manchester Boroughs this year.

Strategic objective 5:

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

Destitution disempowers and destroys a person... Self-confidence is gone, and one will be living a life of uncertainty... By providing accommodation, Boaz has changed lives and given people a platform from where they can contribute positively to the community using their skills and talents.

Mariam, Boaz client speaking at a NACCOM conference

During 2018-19, we have continued to see the impact of the hostile environment, but also seen small signs of hope that change in the asylum system (and related areas) is possible.

This year 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. This year, we have been part of a new informal network of around 10 local refugee sector organisations. Building on work we began in 2017-18, we have been able to meet with the Mayor of Greater Manchester and his team and also the Regional Strategic Migration Partnership to discuss the development of an integration strategy for Greater Manchester, and work will continue on this during the year ahead, ensuring that the injustice of asylum destitution continues to stay on the agenda.

We have continued to host the Manchester Homelessness Partnership (MHP) Migration and Destitution Action Group, which this year has been co-chaired by one of our support workers and a former client. The Destitution Fund has continued to operate well throughout the year as one of the key outputs from this group.

We were invited to be part of a new Women and Homelessness Action Group (under the MHP) and we helped to deliver a very successful launch day in 2018. We worked hard to ensure that women with lived experience of destitution and who have no recourse to public funds were well represented at the day, by inviting our own clients and other organisations working specifically with this client group to take part, and ensuring that the event was as accessible to them as possible (for example by ensuring travel costs were covered).

Last year we reported that through developing these new links, we were encouraged to see Boaz mentioned in the draft GM Strategy to End Rough Sleeping. This year, we have taken part in the Greater Manchester Homelessness Action Network and also the Faith Network. When the Mayor of Greater Manchester launched the Bed Every Night scheme, it was reassuring to hear that this scheme was for everyone, including people who have no recourse to public funds and are usually excluded from mainstream homelessness provision. Our men's night shelter was listed as the main pathway for men with no recourse to public funds, and this has opened the way to many conversations with homelessness teams across Greater Manchester.

It is positive that our client group were included in A Bed Every Night, but it became clear that provision was varied across Greater Manchester and there is still a lot of work to do to ensure that frontline homelessness staff have an understanding of the rights, eligibility and wider context of people who have become homeless through the asylum process. This is something we hope to see improved during 2019-20 through our partnership with other local refugee sector organisations.

Through NACCOM and the Advocacy Action Group, we have continued to be able to present information, statistics and case studies to policy makers and people in authority. We submitted evidence to Access to Justice (report on legal aid provision) and Mind the Gap (refugee move on report). As a direct result of this, we have been able to build a connection with one of our local MPs, and provide her office with statistics and case studies after she secured a debate on refugee homelessness.

At the time of writing this report, we have been reflecting on the fact that it is soon to be our 15th anniversary, and it doesn't feel appropriate to be celebrating when destitution is still an outcome of the asylum process. However we will continue to strive to see process, policies and conversations change, so that people are treated with dignity and respect and justice, and so that no one is forced into destitution.

Other achievements

There have been several areas of work which have seen some significant changes and developments over the year. The first few months of 2018-19 were very much focused on preparing for and then rolling out our duties and responsibilities in line with the new **General Data Protection Regulations**. This saw us reviewing all our processes and documentation not just in terms of our mailing lists and fundraising but also in terms of analysing how we store and use data relating to clients, volunteers, staff, contractors and everyone connected to Boaz. We feel confident that we now have appropriate policies and guidance in place so that we can work in a way that treats personal data (and its owners) with privacy and dignity.

In 2018 work began on our **HR vision and strategy**, recognising that in order to be successful in our mission we need to work well individually and as a team. We carried out our first staff survey, The Big Sixty. This highlighted some strengths of our organisation (for example the way in which our values are recognised and embedded across the organisation) but also flagged up some areas we need to improve on, such as giving honest constructive feedback and building individual resilience. As a direct result of the survey, we developed a Thrive Wellbeing programme which included 3 sessions for the whole team with an external consultant, which helped us to address various aspects of wellbeing and stress, and gave us practical tools to build our resilience.

As the staff team has grown, we recognise the need to ensure that our values and positive organisational culture continue to be reflected across all areas of our work and we also want to develop more effective, empowering and transparent management processes, so in the second half of the year we have been developing **a Boaz Competency Framework** to help us identify key competencies-what it means and looks like to be “working well” here at Boaz. This piece of work has been led by our HR and projects manager, Sarah Beaney, with input from staff, clients and trustees. It will be rolled out during 2019-20.

We have continued to develop our **fundraising strategy**, and in particular recognising the huge value of unrestricted donations, that allow us to respond quickly to the needs and trends we see in our work. In the year ahead we hope to increase this area of income as we develop new links with potential major donors as well as create new information and resources around legacy giving.

We were grateful for the opportunity to work with a local photographer during the last few months of 2018-19 and we are excited to use those pictures on our new printed communications during 2019-20 and of course our new website, which, by the end of 2018-19, was very close to going live. As well as being more easily accessible, this will feature more client stories and more straightforward ways of donating to our work.

Volunteers

"I started volunteering with the Boaz Trust in October 2018, after looking for a volunteering opportunity working with asylum seekers.

Over the weeks the men started to open up more and chatted more freely. Some talked of the countries they were from, their culture, food and heritage, or sports, hobbies and things they enjoyed. We laughed and played games. Others talked about their current situation, their family and friends back home, and life as an asylum seeker in the UK. Some talked of the harsh reality of the journeys they had made, and of the issues of being here without ID or not being able to speak English. It's clear that this is a very important service in Manchester, but that more is needed."

Emma, Boaz night shelter volunteer

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. Our volunteers are drawn from across Greater Manchester and come from a wide range of backgrounds, communities and professions.

We provide induction training and on-going support for volunteers, and do our best to ensure that staff are accessible and able to respond to any questions or difficulties. We maintain regular communication through our newsletters and specific volunteer communications. Volunteers are invited to our bi-annual Family Nights as well as other events such as our night shelter volunteer thank you evenings.

From April 2018-March 2019 more than 350 volunteers supported the running of our winter night shelters. They fulfil a wide range of roles, from opening our early evening reception venue, providing transport, cooking meals, sleeping overnight to washing sleeping bags and bed linen and far, far, more every single week from October through till May.

Over 25 regular volunteers supported other elements of our work, including fundraising, administration support, and leading Boaz Life activities such as our monthly Peak District walks which have such a positive impact on the clients who are able to attend. We are grateful for our volunteer hosts who open their homes, often at short notice, and provide a warm welcome to our clients.

Several Boaz clients have been able to volunteer with us this year, for example through fulfilling different roles at our night shelter, and helping out at events such as Family Night.

"I was feeling I was never going to have an opportunity to work again... Boaz has shown me that voluntary work is very definitely 'proper' work! It has its own purpose and value which is far reaching..."

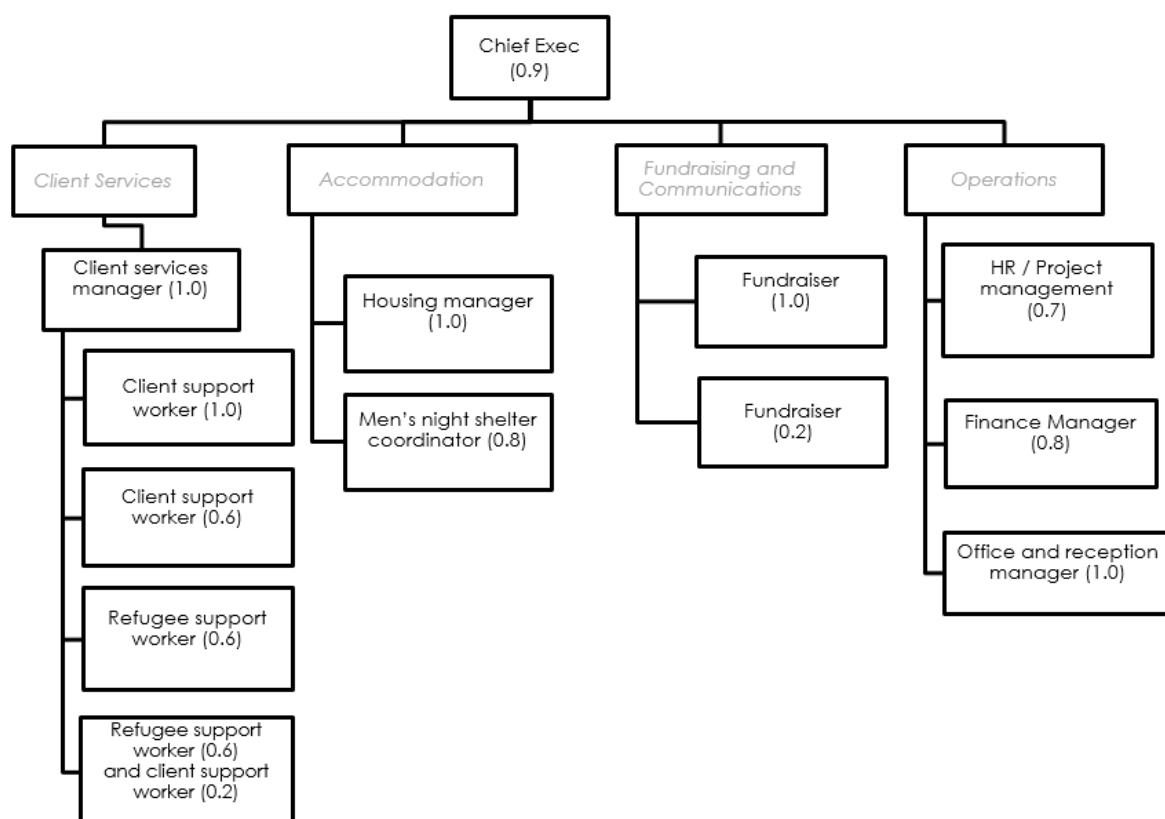
Jeanette, Boaz Free Shop volunteer

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.

The Trust is governed by a Board of Trustees, elected to serve for a period of two years by resolution of existing trustees at special meetings held under Clause 15 of the Trust's constitution. The Boaz Trust's trustees are responsible for the overall management of the charity. Trustees are chosen for their commitment to people seeking sanctuary, their support for the values and ethos of the organisation, and for their specific personal and / or professional experience and expertise. The 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. This year we have been able to develop a Boaz Leadership Team made up of 4 senior staff members and the Chief Executive. Our organisational structure at 31 March 2019 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. 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 £38,500 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 period

Like many organisations, we are facing a rising demand in our service. Our waiting list has risen to over 180, and this year our night shelter register was full within the first week of operation, and remained full throughout most of the season. However, like many organisations, we are facing challenges in terms of securing funding for our work.

During 2019-20, we plan to increase our housing provision by 3 properties, but to take on each of these will require confidence that we have the funding available to cover the associated running costs and client support. Two of these properties would be for refugees who are able to pay rent.

Through the next year we will continue to explore new opportunities and relationships across Greater Manchester, in partnership with other local organisations from the voluntary and statutory sector, as we seek to help Greater Manchester become a place of welcome to all.

By the end of the first quarter of 2019-20, we plan to have launched our new website, which will be easier to navigate for supporters and referrers. 2019-20 marks our 15th anniversary and we will be seeking to make the most of this opportunity through our communications and fundraising throughout the year.

As far as the internal organisation is concerned, we are working hard to ensure we continue to develop a healthy organisational culture. We will continue our focus on staff well-being and resilience. We also plan to finalise and roll out a new Boaz Competency Framework, which will help us as a growing organisation to identify what it means to “work well” at Boaz and to ensure that staff are thriving and flourishing in their roles, delivering the best possible service to those we are seeking to support.

Fundraising

Our fundraising work aims to raise sufficient funds to enable the charity to deliver its objectives. During 2018-19, we began to implement the fundraising strategy developed in 2018. This focused on diversifying our income through increasing the number of individual givers, pursuing new grant funding opportunities and developing and growing new and existing partnerships with churches, faith and community groups, businesses and other local organisations.

We are committed to fundraising to the highest standard possible. We are regulated by the Fundraising Regulator, and our fundraisers are members of the Institute of Fundraising.

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:

29 th May 1961 Charitable Trust	Leigh Trust
A B Charitable Trust	Lloyds Bank Foundation for England and Wales
Austin and Hope Pilkington Trust	Manchester City Council
British Red Cross	Marsh Christian Trust
Comic Relief	NACCOM Guardian Grants
Duchy of Lancaster Benevolent Fund	Odin Charitable Trust
Ford Britain Trust	Oglesby Charitable Trust
Green Pastures	Pat Newman Memorial Trust
Human Appeal	Persula Foundation
Issachar Foundation	Quaker Housing Trust
John Grant Davies Trust	Souter Charitable Trust
Joseph Rank Foundation	Zochonis Charitable Trust
Leathersellers' Company Charitable Fund	

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

Financial Review

We started the year with healthy reserves, thanks to significant one-off donations and collections in 2016/17 which in 2017/18 had cushioned us against a shortfall due to the increasing challenges of attracting grant funding. Attracting grant funding has continued to be challenging in 2018/19, but we have nevertheless increased our grant income this year, and are grateful as always for some generous one-off donations and a promised bequest as well as for the stability given by our many regular donors.

A particular - and quite overwhelming - donation this year, which had a dramatic effect on our balance sheet as well as on our reported income, was a house! Long-standing supporters of Boaz, who had for many years loaned the use of a house for us to provide a home for asylum-seeking clients, decided to give us the actual house. We are so grateful for this support of our work, both past and future.

Unsurprisingly given the achievements in the year already described, expenditure was higher in 2018/19. With the strengthened client support team in place and additional bed spaces being provided, both staffing and housing costs have increased, and without the gift of the house we would have been reporting a shortfall. As it is, however, we finished the year with net income of £29,370.

This net income figure for the year is the result of income of £565,122 and expenditure of £535,752, and increases our balances from the £304,151 brought forward to £333,521 at the end of the year. Of this £333,521, £119,874 was Restricted, being a combination of grant funding for very specific projects and earmarked support for other areas of ongoing activity. Within this, £50,837 was grants which were awarded in 2018/19 but which relate to the future costs of specific projects continuing in 2019/20, including salaries. The transfer value of the gifted house was set aside by trustees to enable its continued use as accommodation, increasing our Designated funds to £79,445. We also held a General Reserve of £50,600, calculated in accordance with our Reserves Policy, to cover the costs of reinstating properties returned in the event that we ceased activity and to underwrite half the potential shortfall between predicted income and budgeted expenditure for the year ahead.

The remaining £83,602 is our general unrestricted reserve, which enables us to commit to activity and supports the running costs and overheads which are often not covered by grants. This is a reduction from the £137,983 unrestricted a year earlier, and we are conscious that we will have to proceed with some caution in 2019/20, monitoring income carefully as the year progresses before committing to new expenditure. We will continue to implement the fundraising strategy developed in 2018, and to work with the team at Arawak Walton Housing Association to bring in reliable income from our charitable activities (income from houses let to refugees). The combination of these efforts, the trustees' regular reviews of our position to ensure that the financial risks are held at an acceptable level, and the track record of generosity from our many supporters, nevertheless give us confidence as we plan.

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2019 which are set out on pages 32 to 52

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 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 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £
Income from:				
Donations and legacies	3	238,373	220,037	458,410
Charitable activities: working to end destitution amongst asylum seekers and refugees	4	105,771	-	105,771
Other trading activities	5	284	-	284
Investments	6	657	-	657
Total income		345,085	220,037	565,122
Expenditure on:				
Raising funds	7	35,118	-	35,118
Charitable activities: working to end destitution amongst asylum seekers and refugees	8	296,142	204,492	500,634
Total expenditure		331,260	204,492	535,752
Net income/(expenditure) before net gains/(losses) on investments		13,825	15,545	29,370
Net income/(expenditure) for the year	10	13,825	15,545	29,370
Transfer between funds		-	-	-
Net movement in funds for the year		13,825	15,545	29,370
Reconciliation of funds				
Total funds brought forward		199,822	104,329	304,151
Total funds carried forward		213,647	119,874	333,521

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 2019

Comparative figures for the period ended 31 March 2018

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

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 2019

	Note	2019	2018
		£	£
Fixed assets			
Tangible assets	13	70,000	-
Total fixed assets		70,000	-
Current assets			
Debtors	14	38,183	21,155
Current asset investments	15	25,000	25,000
Cash at bank and in hand	16	216,283	270,198
Total current assets		279,466	316,353
Liabilities			
Creditors: amounts falling due in less than one year	18	(15,945)	(12,202)
Net current assets		263,521	304,151
Total assets less current liabilities		333,521	304,151
Net assets		333,521	304,151
Funds of the charity:			
Restricted income funds	20	119,874	104,329
Unrestricted income funds	21	213,647	199,822
Total charity funds		333,521	304,151

The notes on pages 36 to 52 form part of these accounts.

Approved by the trustees on 7th July 2019 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 2019

	Note	2019 £	2018 £
Cash provided by/(used in) operating activities	27	15,428	(51,941)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		657	608
Acquisition of tangible fixed assets		(70,000)	-
Cash provided by/(used in) investing activities		(69,343)	608
Increase/(decrease) in cash and cash equivalents in the year		(53,915)	(51,333)
Cash and cash equivalents at the beginning of the year		270,198	321,531
Cash and cash equivalents at the end of the year		216,283	270,198

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019

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.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (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 2019 (continued)

g Expenditure and irrecoverable VAT

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

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

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

h Allocation of support costs

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

i Operating leases

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

j Tangible fixed assets

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

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

k Debtors

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

l Cash at bank and in hand

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

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (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 2019 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2019 £
Donations from organisations and churches	39,831	8,662	48,493
Donations from individuals	72,576	14,130	86,706
Tax reclaimed on gift aided donations	9,355	-	9,355
Donation in Kind (Mora St property)	70,000	-	70,000
Grants - unconditional on performance	30,000	197,245 *	227,245
Sponsorship	6,611	-	6,611
Legacies	10,000	-	10,000
Total	238,373	220,037	458,410

* Restricted grants included £23,389 from the Lloyds Bank Foundation for England and Wales

Comparative figures for the period ended 31 March 2018

	Unrestricted £	Restricted £	Total 2018 £
Donations from organisations and churches	31,421	7,320	38,741
Donations from individuals	85,469	24,020	109,489
Tax reclaimed on gift aided donations	11,978	-	11,978
Grants - unconditional on performance	15,000	185,481 *	200,481
Sponsorship	2,185	-	2,185
Legacies	-	-	-
Total	146,053	216,821	362,874

* 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 2019 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2019 £
Rent & Housing Benefit	105,477	-	105,477
Other charitable activities	294	-	294
Total	105,771	-	105,771

Comparative figures for the period ended 31 March 2018

	Unrestricted £	Restricted £	Total 2018 £
Rent & Housing Benefit	94,049	-	94,049
Other charitable activities	30	2,054	2,084
Total	94,079	2,054	96,133

5 Income from other trading activities

	2019 £	2018 £
Fundraising events	284	-
Sale of goods	-	22
	284	22

All income from other trading activities is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	Total 2019 £
Income from bank deposits	-	-	-
Income from loan stock	657	-	657
	657	-	657

Comparative figures for the period ended 31 March 2018

	Unrestricted £	Restricted £	2018 £
Income from bank deposits	-	-	-
Income from loan stock	608	-	608
	608	-	608

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (continued)

7 Cost of raising funds

	2019 £	2018 £
Fundraisers salary and oncosts	33,693	27,591
Fundraising events and other costs	1,425	621
	<u>35,118</u>	<u>28,212</u>

All expenditure on cost of raising funds is unrestricted.

8 Analysis of expenditure on charitable activities

	Activity £	Total 2019 £	Total 2018
Staff costs	267,520	267,520	219,661
Office & administration costs	43,429	43,429	60,492
Engagement, campaigning and publicity	7,943	7,943	4,349
Depreciation & bad debts (see note below)	(726)	(726)	-
Beneficiary support			
Accommodation			
utilities, rent, ins'ce	90,579	90,579	71,483
upkeep of properties	54,172	54,172	55,133
Payments			
food	9,411	9,411	10,845
travel	11,803	11,803	10,473
other	2,860	2,860	2,428
Services			
legal and interpretation	6,584	6,584	11,310
Nightshelters	2,816	2,816	4,208
Boaz Life activities	2,008	2,008	8,061
Governance costs (see note 9)	2,234	2,234	1,900
	<u>500,633</u>	<u>500,633</u>	<u>460,343</u>
		2019 £	2018 £
Restricted expenditure		204,492	226,741
Unrestricted expenditure		296,142	233,602
		<u>500,634</u>	<u>460,343</u>

Office & administration costs in 2017/18 included 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 £864 in 2016/17, with a further £726 in 2018/19. No further recovery is anticipated.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (continued)

9 Analysis of support and governance costs

	Support £	Governance £	Total 2019 £	Total 2018 £
Independent examination fees	-	1,260	1,260	1,260
Trustee indemnity insurance	-	560	560	560
Trustee training & meeting costs	-	251	251	80
Professional subscription	-	163	163	-
	-	2,234	2,234	1,900

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):	2019 £	2018 £
Operating lease rentals:		
Photocopier	984	1,161
Independent examiner's fees	1,260	1,260

11 Staff costs

Staff costs during the year were as follows:

	2019 £	2018 £
Wages and salaries	266,047	219,696
Social security costs	19,080	14,257
Pension costs	16,086	13,299
Redundancy and termination costs	-	-
	301,213	247,252

No employees has employee benefits in excess of £60,000 (2018: Nil).

The average number of staff employed during the period was 13 (2018:15).

The average full time equivalent number of staff employed during the period was 10.1 (2018: 9.6).

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 £42,473 (1.0 fte) (2018: £38,921 (1.0 fte)).

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (continued)

12 Trustee remuneration and expenses, and related party transactions

No trustee received any remuneration or reimbursed expenses during the year (2018: 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 for one month, at a cost of £190 during the year (2018: £2,032)

	2019	2018
	£	£
Cost of salary and related benefits	190	2,032

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2018: nil).

13 Fixed assets: tangible assets

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

Cost	Mora St House £	Total £
At 1 April 2018	-	-
Additions	70,000	70,000
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2019	70,000	70,000
	<hr/>	<hr/>
Depreciation		
At 1 April 2018	-	-
Charge for the year	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2019	-	-
	<hr/>	<hr/>
Net book value		
At 31 March 2019	70,000	70,000
	<hr/>	<hr/>
At 31 March 2018	-	-
	<hr/>	<hr/>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (continued)

14 Debtors

	2019 £	2018 £
Prepayments and accrued income	38,183	21,155
	<u>38,183</u>	<u>21,155</u>

15 Current asset investments

	2019 £	2018 £
Current asset investments	25,000	25,000
	<u>25,000</u>	<u>25,000</u>

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

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

16 Cash at bank and in hand

	2019 £	2018 £
Short term cash investments (less than 3 month maturity date)	85,621	85,464
Cash at bank and on hand	130,662	185,602
	<u>216,283</u>	<u>271,066</u>

17 Agency collections

Until March 2019, funds were handled on behalf of the Migration and Destitution Action Group (MDAG). The Boaz Trust is a member of the Group but does not apply to it for funding. From March 2019, MDAG funds were handled by Street Support, and the closing balance was passed to them.

	2019 £	2018 £
Amount held at start of the period	868	-
Amounts received	4,030	1,350
Bank charges on amounts received	(3)	(2)
Amounts distributed	(4,810)	(480)
Closing balance t/f March 2019	<u>(85)</u>	<u>-</u>
Amount held at end of the period	-	868

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (continued)

18 Creditors: amounts falling due within one year

	2019 £	2018 £
Short term compensated absences (holiday pay)	1,356	806
Other creditors and accruals	14,589	11,396
Grants received in advance	-	-
Deferred income	-	-
	<hr/>	<hr/>
	15,945	12,202
	<hr/>	<hr/>

19 Deferred income

	2019 £	2018 £
Deferred grant brought forward	-	-
Grant received	227,245	200,481
Released to income from charitable activities	(227,245)	(200,481)
	<hr/>	<hr/>
Deferred grant carried forward	-	-
	<hr/>	<hr/>

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (continued)

20 Analysis of movements in restricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Charitable activity: working to end destitution amongst asylum seekers and refugees					
Beneficiary Essentials	1,757	398	(1,615)		540
Beneficiary Payments	753	2,500	(1,132)		2,121
Boaz Life	3,182	1,636	(1,811)		3,007
Boaz Word project	150	-	(150)		-
Bookkeeper salary	-	-	-		-
Business Dvpmt Mgr	10,112	-	(389)		9,723
Chief Exec salary	-	6,000	(4,500)		1,500
Churches Capacity Bldg	-	-	-		-
Client Support salary	-	25,889	(24,450)		1,439
Client Transport	9,736	8,159	(11,785)		6,110
Female Caseworker sal	2,727	16,450	(19,177)		-
Food	5,103	12,673	(9,411)		8,365
Hosting	351	-	(200)		151
House running costs	2,061	34,500	(27,508)		9,053
House major works	-	14,500	(14,500)		-
Legal Services Mgr	1,154	3,660	(2,134)		2,680
Nightshelter	11,920	38,722	(22,446)		28,196
Office & Administration	5,504	25,283	(29,927)		860
Refugee Housing project	26	-	(26)		-
Refugee Support Worker	36,466	28,661	(26,282)		38,845
Social Enterprise	1,280	-	(348)		932
Supervision	1,835	468	(2,303)		-
Supported Housing Mgr	-	-	-		-
Translation	2,678	538	(3,216)		-
Volunteer Exps BoazLife	2,695	-	(75)		2,620
Website	4,838	-	(1,108)		3,730
	<u>104,329</u>	<u>220,037</u>	<u>(204,492)</u>	<u>-</u>	<u>119,874</u>
Total	<u>104,329</u>	<u>220,037</u>	<u>(204,492)</u>	<u>-</u>	<u>119,874</u>

Transfers

There were no transfers between funds during the year

Ongoing projects

Of the closing balances in Restricted funds, £50,837 relates to specific projects continuing in 2019/20, 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 2019 (continued)

Analysis of movements in restricted funds (continued)

Comparative figures for the period ended 31 March 2018

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
<i>Charitable activity: working to end destitution amongst asylum seekers and refugees</i>					
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 Work sal	-	22,841	(22,841)	-	-
Client Transport	13,184	7,007	(10,455)	-	9,736
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
Nightshelter	6,400	33,620	(28,100)	-	11,920
Office & Administration	5,993	28,186	(28,675)	-	5,504
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><u>112,195</u></u>	<u><u>218,875</u></u>	<u><u>(226,741)</u></u>	<u><u>-</u></u>	<u><u>104,329</u></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 related to running costs over a 12-month period.

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (continued)

Analysis of movements in restricted funds (continued)

Name of fund	Description, nature and purposes of the fund
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
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
Nightshelter	For the provision of nightshelters between October and May
Office & Administration	To defray costs attributable to Boaz office and administration
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 2019 (continued)

21 Analysis of movement in unrestricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
Unrestricted funds:					
General fund	137,983	275,085	(329,466)	-	83,602
Designated funds:					
General Reserve	50,600	-	-	-	50,600
Mora Fund	-	70,000	-	-	70,000
IT Development	11,239	-	(1,794)	-	9,445
	<u>199,822</u>	<u>345,085</u>	<u>(331,260)</u>	<u>-</u>	<u>213,647</u>

Comparative figures for the period ended 31 March 2018

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 1 April 2018 £
Unrestricted funds:					
General fund	149,340	240,762	(252,119)	-	137,983
Designated funds:					
General Reserve	50,600	-	-	-	50,600
IT Development	20,934	-	(9,695)	-	11,239
	<u>220,874</u>	<u>240,762</u>	<u>(261,814)</u>	<u>-</u>	<u>199,822</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
General Reserve	Funds earmarked by trustees for costs in the event that the charity ceased activity, reviewed by the trustees every six months. In the light of works completed, the provision for works that may be needed on houses prior to returning them to owners is reduced to £17,250. An additional amount required to cover day to day running costs is calculated based on the gap between predicted income and budgeted expenditure for the year ahead; trustees have a policy to keep reserves to cover 50% of this gap. For 2019/20 this corresponds to £33,350, giving total reserves required at 31st March 2019 of £50,600. The reserve balance of £50,600 was therefore left unchanged.
Mora Fund	The property at 11 Mora Street previously loaned to us to house beneficiaries was gifted to the trust in January 2019. The value of the property is set aside to enable the continued use of the property in this way.
IT Development Reserve (formerly Office Relocation Reserve)	Funds were 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 2019 (continued)

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	70,000	-	70,000
Other net current assets/(liabilities)	83,602	60,045	119,874	263,521
Total	83,602	130,045	119,874	333,521

Comparative figures for the period ended 31 March 2018

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

23 Financial instruments

The charity has no financial instruments

24 Operating lease commitments

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

	Property		Equipment	
	2019 £	2018 £	2019 £	2018 £
Less than one year	-	-	984	984
One to five years	-	-	328	1,312
Total	-	-	1,312	2,296

25 Contingent assets

None

26 Contingent liability

None

The Boaz Trust

Notes to the accounts for the year ended 31 March 2019 (continued)

27 Post balance sheet events

None

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

	2019 £	2018 £
Net income/(expenditure) for the year	29,370	(28,918)
Adjustments for:		
Dividends, interest and rents from investments	(657)	(608)
Decrease/(increase) in debtors	(17,028)	(1,183)
Increase/(decrease) in creditors	3,743	(21,232)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	15,428	(51,941)
	<hr/> <hr/>	<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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