

ALL PEOPLE ALL PLACES

(a company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MAY 2022

Company Registered number: 07253692

Charity registered number: 1139885

Reference and administrative details of the charity, trustees and advisers for the year ended 31 May 2022

Charity registered number: 1139885

Company Registered number: 07253692

Trustees:

Peter Livermore – Treasurer (Chair from 1 January 2022), appointed 28 November 2015

Anna Lawton – appointed 12 September 2020

Stuart Maysmor-Gee – appointed 12 June 2021

Alex Michael – appointed 11 December 2021

Anna Stuttard – appointed 9 February 2022

Melanie Smith – Chair to 31 December 2021, resigned 31 December 2021

Hannah Whitehead – resigned 31 December 2021

Sarah Hawkins – resigned 12 June 2021

Registered office:

Rear Annex, Holy Innocents Church,
134 Tottenham Lane,
London, N8 7EL

Principal operating office:

Rear Annex, Church of the Holy Innocents,
134 Tottenham Lane,
London, N8 7EL

Accountants:

Shruti Soni FCCA FCIE

Shruti Soni Ltd

117a St Johns Hill

Sevenoaks TN13 3PE

Independent Examiner:

Charles Ssempijja FCA

NIP Accountants Ltd

3rd Floor, 86–90 Paul Street

London EC2A 4NE

Bankers:

HSBC

88 The Broadway

Muswell Hill, London, N10 3RX

1. Introduction

The Trustees present their report and the financial statements for the year ended 31 May 2022. The trustees, who are also directors of All People All Places for the purposes of company law, who served during the year and up to the date of this report, are set out on the company information page.

Structure, Governance and Management

Governing Document:

All People All Places is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14 May 2010 and amended to allow for charitable status on 14 December 2010. The company is registered as a charity with the Charity Commission. The directors are also members of the company who guarantee between them to contribute such sum (not exceeding £10) to the company in the event of it being wound up.

Objectives and Activities

The charity's objectives and activities were registered on 14 December 2010 and are as follows: –

“The charity's objects are for public benefit to relieve those in need because of their social and economic circumstances, particularly the homeless and those sleeping rough, with the provision of accommodation and such other services as the Trustees may determine.”

APAP's central aim is to break cycles of poverty and homelessness. The charity provides emergency accommodation alongside casework to support people into longer-term accommodation, as well as addressing wider issues such as accessing help with benefits, mental and physical health, drug/alcohol issues, debt, and gaining employment.

Who

APAP supports single adults who face rough sleeping because they are not in 'priority need' for statutory housing assistance. Our guests face multiple disadvantages including poverty, unemployment, drug/alcohol issues,

mental/physical health issues, and immigration issues. We are one of the only organisations in the area providing accommodation to people with 'no recourse to public funds' due to their immigration status.

We currently work with guests who are assessed as being 'low-medium support needs/low-medium risk' (i.e. not those with a repeated history of violence or sex offences, arsonists, current substance addictions or higher-level mental health issues).

How

APAP provides short-term accommodation, advice, and support to those facing rough sleeping. APAP ensures all our guests' essential needs are met (providing nutritious food, showers, and laundry facilities) in a welcoming, caring, and compassionate space. This way, our guests are in a strong position to deal with their housing issue, and any other barriers to securing and maintaining suitable housing.

Once our guests have their immediate needs met, we work closely with them to help them move out of homelessness, addressing any underlying causes and barriers to housing.

Detailed information about our projects and outcomes is provided in the report below.

2. A word from our Trustees

APAP has been through many changes in the last few years, growing significantly with the accommodation projects during the pandemic, and in the year to May 2022, running new projects.

As the accommodation projects came to an end, it was clear that we needed to ensure the organisation was fit for purpose in moving forward. After a review, a Chief Executive was appointed to steer the organisation to a sustainable future of growing and delivering valuable services to more people in the boroughs of Haringey and Enfield.

Much has been achieved and none of this would be possible, of course, without the dedication and hard work of staff, particularly during the transition when

exceptional work was done in challenging circumstances. We've also had incredible and continuing support from volunteers and faith partners, and valuable support from many funding organisations. Working in partnership with many statutory and non-statutory services has also been key to delivering effective services.

A special thanks also to our previous Chair, Melanie Smith, who stepped down and moved away at the end of 2021. Melanie skilfully steered the organisation through the big changes of the last couple of years, and her care and commitment was greatly appreciated.

So, a massive thanks to everyone that has been involved with or contributed to the delivery of APAP's services and helping to make a difference to many people's lives.

There are, of course, always challenges and changes in the homelessness sector which APAP operates in, so it's important that we continue to be adept to these changes. The APAP Day Centre (Enfield Resource Centre) is proving to be a very valuable service for a growing number of people who are, or likely to be, homeless and demand will increase further with the impact of the cost-of-living crisis.

APAP has much experience of providing personalised services and being responsive to meeting needs that are often not met by statutory services. As Trustees, we want to ensure APAP can continue to offer high standards of a caring and compassionate service. We pray that, with continued support, we can continue to develop our services to help break the cycle of homelessness in Enfield and Haringey.

Peter Livermore, Chair

3. Our people

Following the extraordinary and unprecedented circumstances presented by the pandemic, APAP grew rapidly in 2020/21; responding to the challenges presented through extensive and expanded partnership working with both Haringey and Enfield councils, funded through the significant funding that was made available during that period. At points the organisation, which historically had a small staff team and was predominantly volunteer-led, swelled to over 20 staff members.

2021/22 saw the organisation shrink back in size dramatically as a result of the completion of a number of the Covid related contracts in Haringey and Enfield. This was reflective of a return to more 'normal' levels of local authority funding in this space. However, we continued to deliver a diverse set of services, informed by the learning from the pandemic, with a committed if small staff team supported, as ever, by our volunteer base.

We worked through the year with a core staff team covering two new projects and also responded swiftly to public health requirements in relation to the provision of communal shelters for the winter period; having started preparations for a return to the roving shelter before the Omicron variant of Covid came on the scene, staff acted swiftly to secure single occupancy hotel provision as required by public health teams.

The organisation shrank back down to a core staff team of 4.6FTE, of which 3.2 FTE was frontline staff across the 3 projects and 1.4FTE was central/core management. Some of these posts were temporary/seasonal (eg. WNS). We are incredibly grateful to the small and committed staff team who have worked extremely hard in what has been another year of change and challenge for the organisation.

Additionally, we are thankful to the volunteers who have also responded brilliantly to a shifting landscape in the sector and been very understanding and supportive of APAP throughout the year. The challenges that Covid continued to present throughout the year meant that our volunteers have had to show incredible flexibility to meet the needs presented to us. Understandably, as we were unable to run a roving shelter and our women's shelter was much smaller,

our need for volunteer numbers was reduced in the year. However, those that have been involved have provided food, company and essential items for clients. Furthermore, where our organisational capacity has been limited, they have stepped up and supported clients to attend key appointments and been a rock for many.

4. Our Projects

Women's Shelter – 'The Annex'

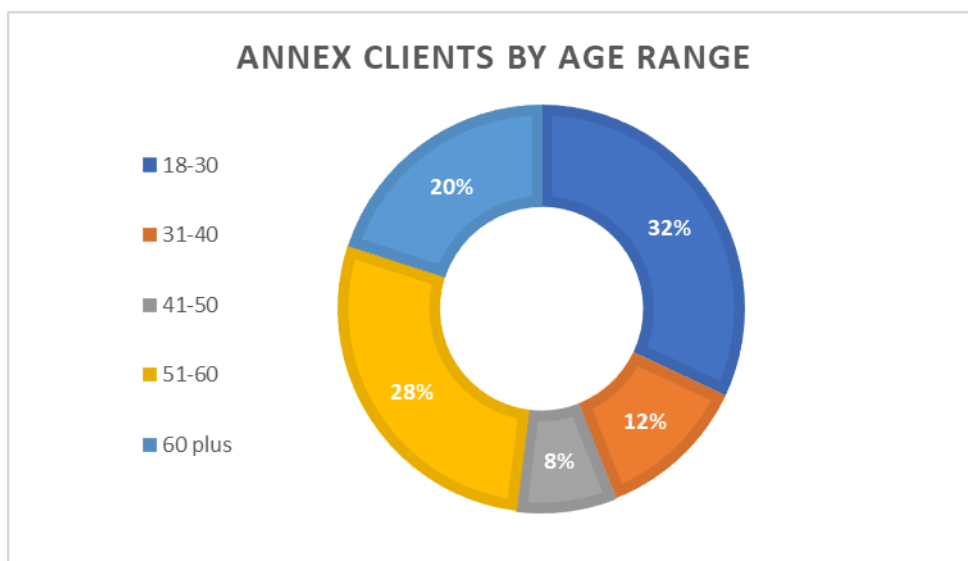
At the start of the year, having secured funding, we launched a pilot Women's Shelter at The Annex at Holy Innocents in Hornsey. The project was launched in recognition of the fact that the needs of homeless women differ from those of men and, additionally, that there has always been a need for year-round provision. The service initially provided up to 6 bedspaces (2 single occupancy rooms and 2 shared spaces) and sought to offer clients a three month stay during which our dedicated women's caseworker supported them to address the issues underlying their homelessness and support them into more sustainable accommodation.

The service ran from June 2021 for the whole year, through to the end of May 2022. During which time volunteers gave over 1460 hours of their time, or 208 days, to support the work; an amazing achievement for the organisation to organise and of those volunteers in supporting. Volunteers and staff did an amazing job of ensuring that the environment was homely, and clients were able to make use of pre-cooked food made by volunteers, but also had a budget with which they could arrange for their own shopping and cooking needs. Our women's caseworker provided specialist casework support and external liaison with agencies to support clients on to more appropriate accommodation.

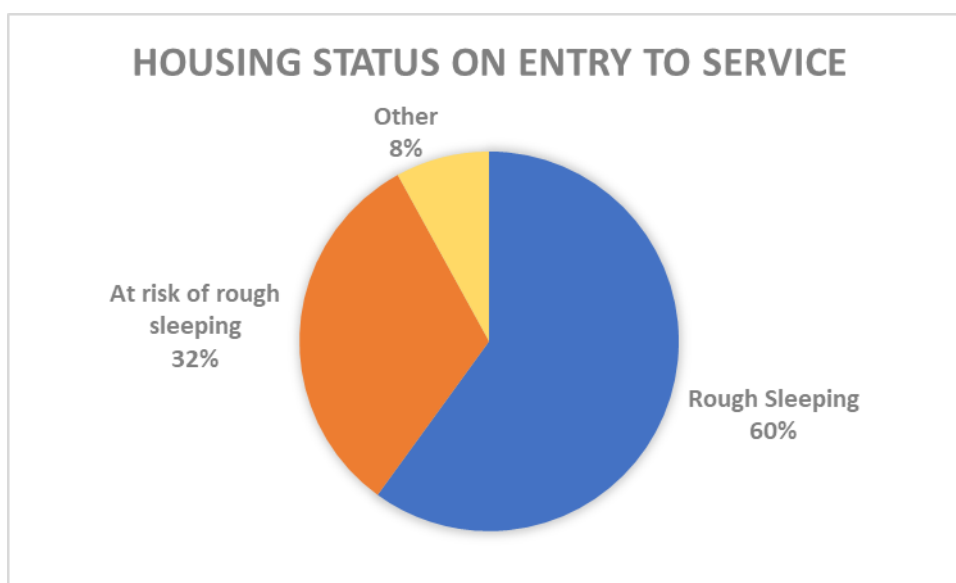
As a result of the pandemic the service could only run at capacity (6 clients) for limited periods due to the unpredictable nature of changing restrictions at the time. The decision was taken during the winter of 2021 that we would not return to accommodating six clients at the site as the costs associated with possible isolation of clients would be prohibitive, so from Christmas until it closed at the end of May 2022 it ran with just 4 clients.

Throughout the year that the service ran it provided safe and welcoming respite accommodation to 25 women who would otherwise have faced street homelessness. All but two referrals to this service were accommodated within a day of being referred to this service with the other two being accommodated within seven days of referral.

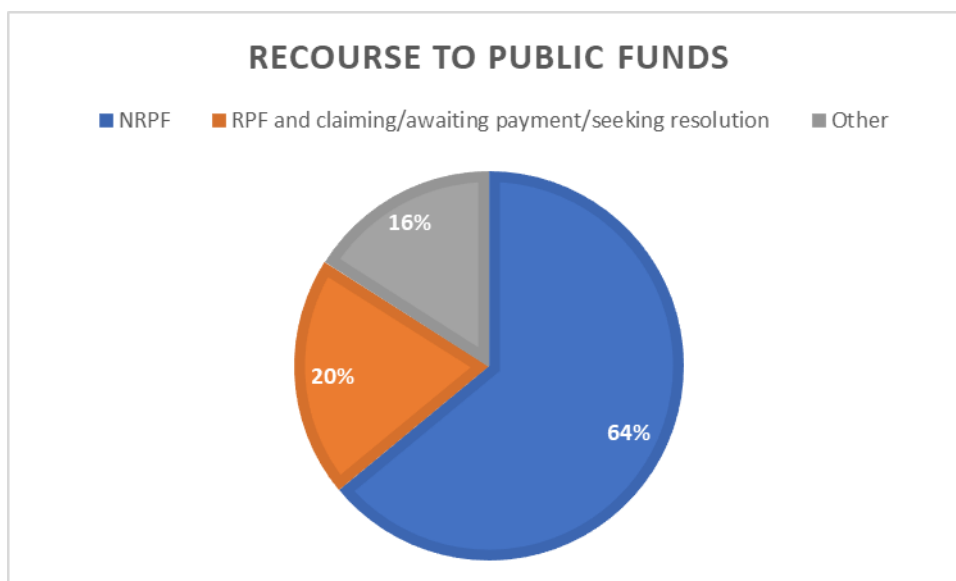
Outcomes & Demographics – The Annex:



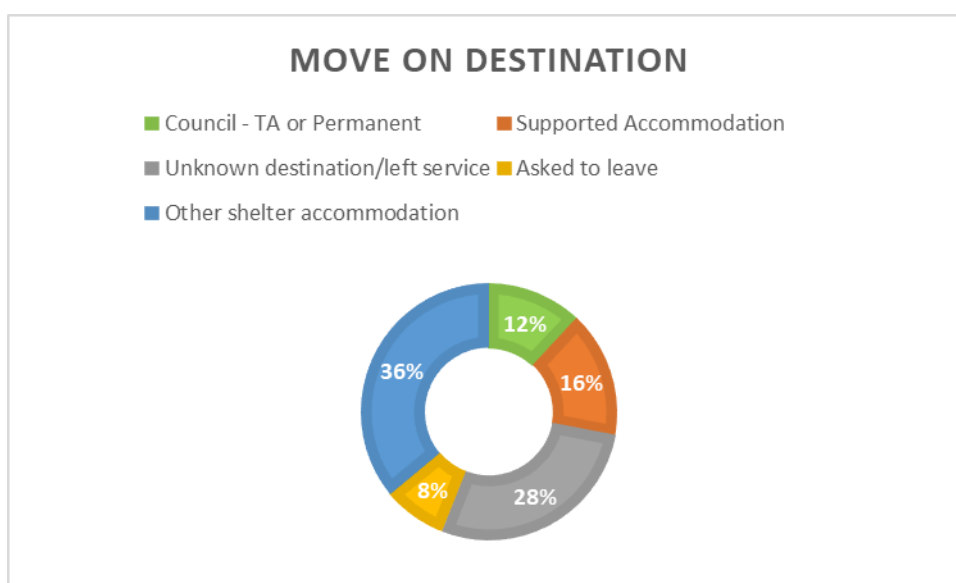
The chart above shows the breadth of age ranges we accommodated at The Annex, with the predominant groups being the under 30's and the over 60's.



The chart above illustrates clients housing status upon access to The Annex service.



The chart above shows the percentages of clients with or without recourse to public funds.



The above chart illustrates that 64% of clients moved on positively from The Annex. With 28% securing more permanent accommodation, through local authority commissioned supported services or local authority TA/permanent housing arrangements. This is a huge achievement, given the high rates of clients who accessed the service with NRPF conditions.

Winter Night Shelter 21/22 (Static, hotel provision)

As winter 2021 approached, we began preparations for a return to the roving shelters across Haringey and Enfield. However, with the onset of the Omicron

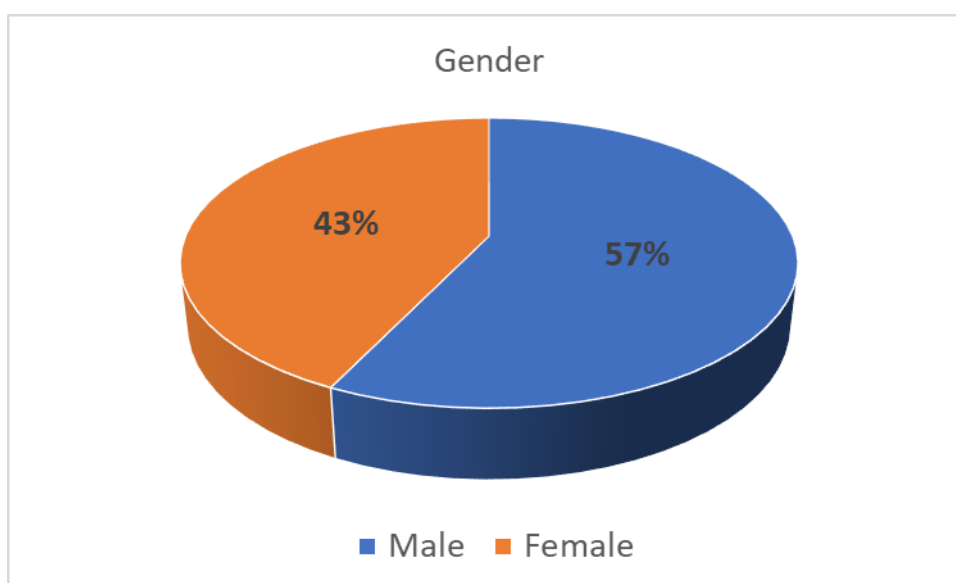
variant of Covid this had to be abandoned in light of changing guidance and the increased risk to staff, volunteers and clients this presented. Additional funding was made available for the provision of single occupancy accommodation for rough sleepers and we explored what opportunities there were at short notice to provide this provision. The funding we secured enabled us to secure eight hotel rooms from December 2021 through to end of March 2022.

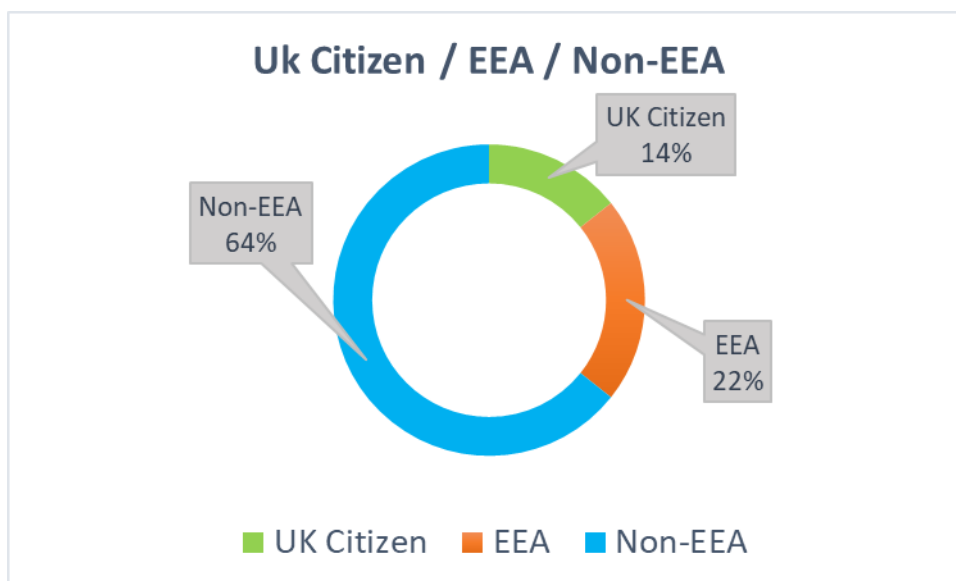
We also employed a caseworker four days per week (0.8FTE) who dealt with referrals, day-to-day bed management and all client casework. A small but committed group of volunteers stepped up at short notice and provided much needed food provision for guests.

In total, this emergency provision provided accommodation to 14 guests during the coldest months.

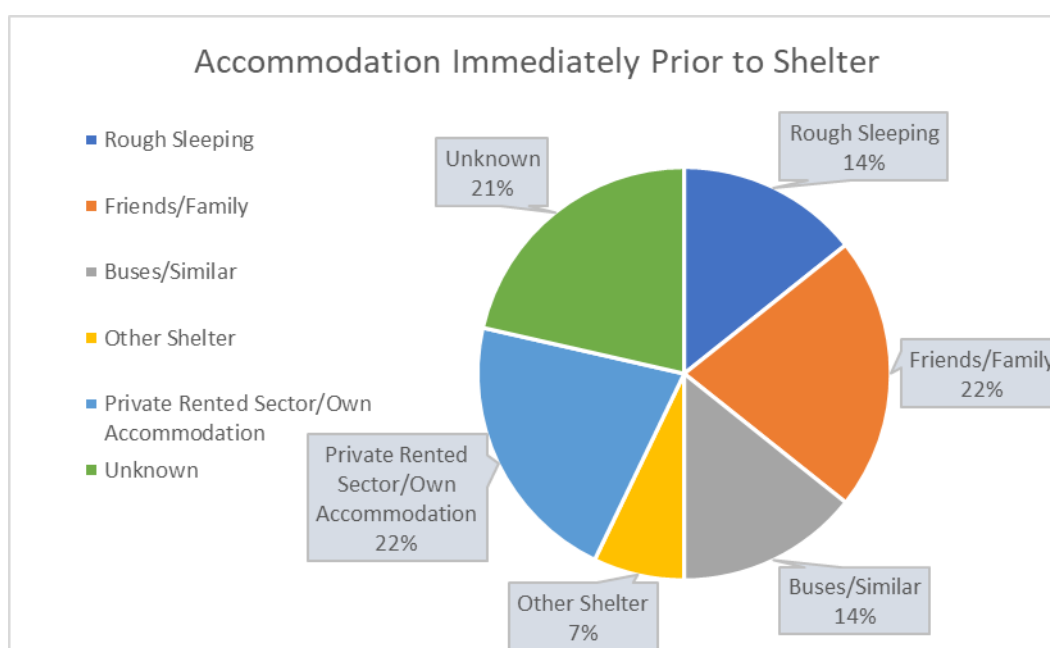
Outcomes and Demographics:

Gender divide between WNS clients.

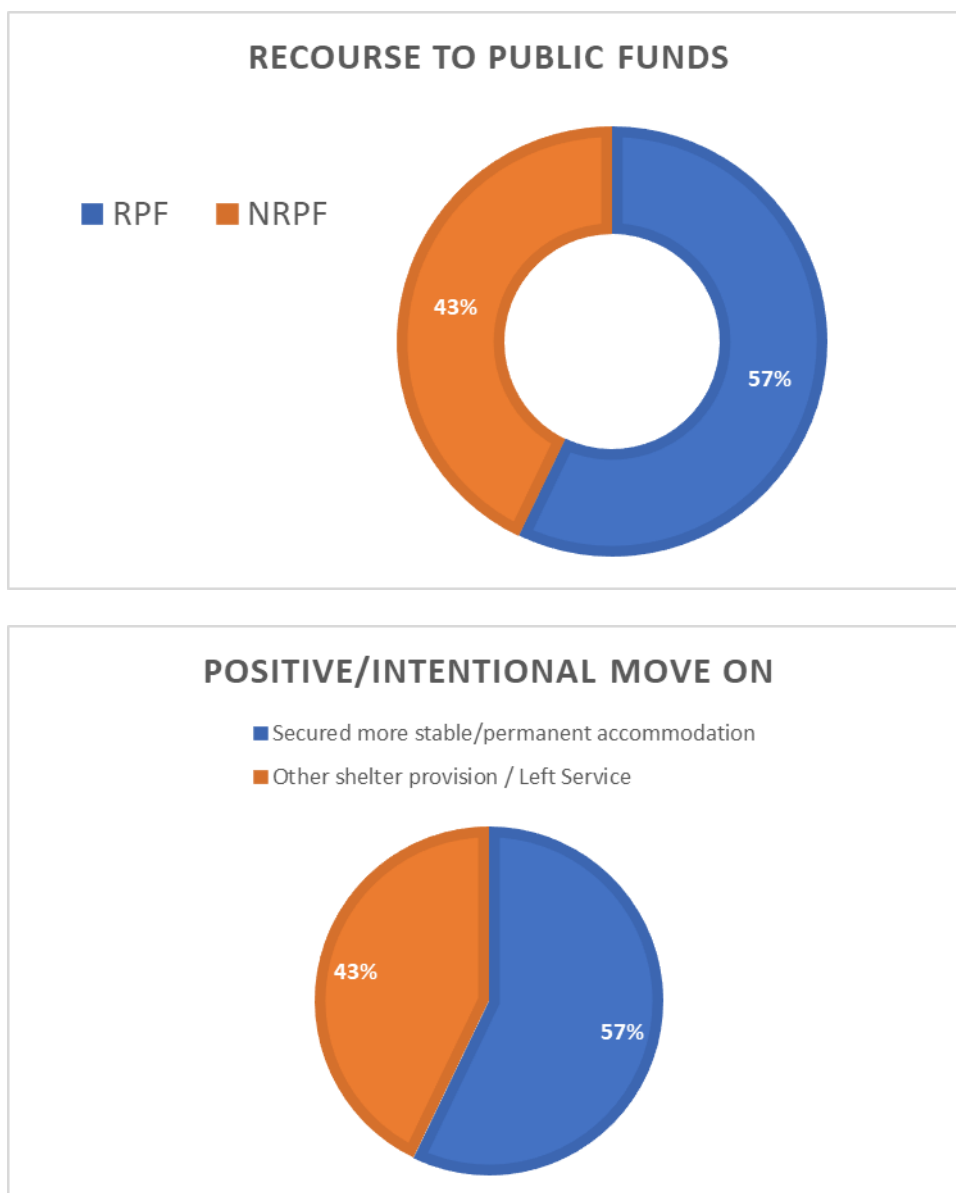




The above chart breaks shows the percentage of clients that were either UK citizens or from European Economic Area (EEA) countries or countries outside the EEA.



The above chart shows the accommodation clients were in immediately prior to coming to the shelter. It illustrates the scale of the challenge facing the sector, where 44% of all our client's homelessness was caused either by a breakdown in relationships, eviction or loss of their own accommodation.



The above two charts illustrate the move-on challenges faced for those who do not have recourse to public funds. All clients who had recourse were successfully moved on, even where that was a temporary arrangement. More complex cases of NRPF require significant and ongoing intervention to resolve their homelessness and this is reflected in the nature of the 'move-on' secured.

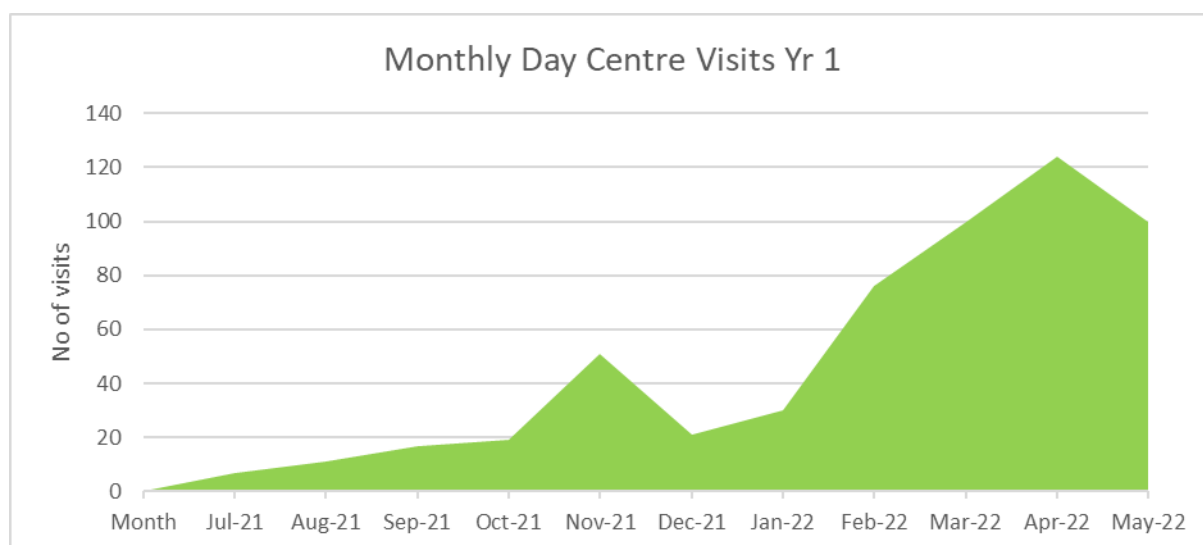
Enfield Resource Centre – 'APAP Day Centre'

In July 2021, following an extensive local area mapping exercise, we launched a small day centre provision in Edmonton. The service was launched in response to both the challenges of in person meetings throughout the pandemic and the lack of similar provision within Enfield.

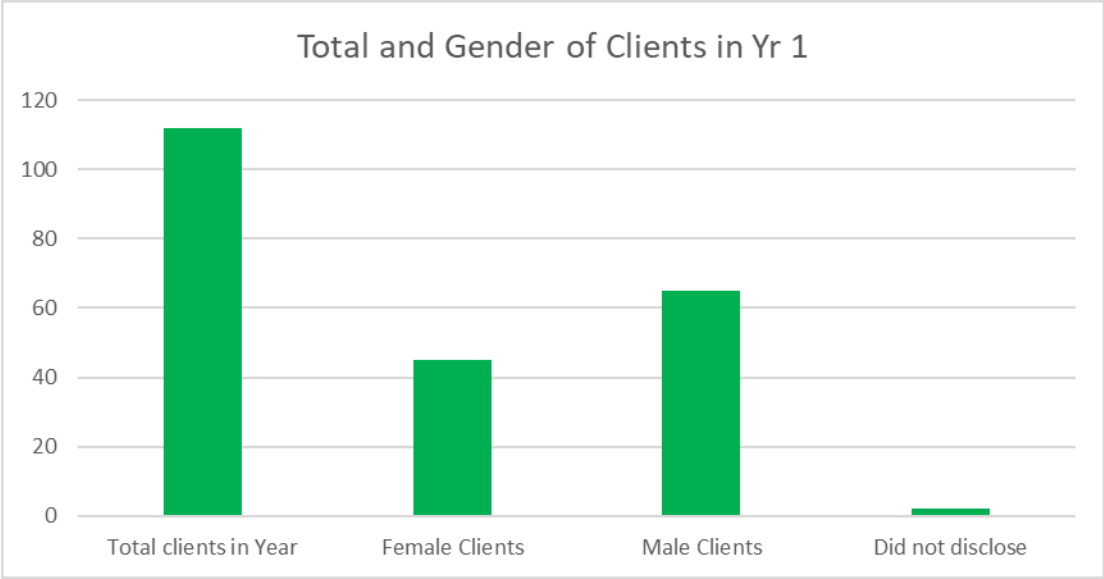
The service provides immediate respite and support to those already rough sleeping; providing a light breakfast and safe and welcoming environment for people to come during the day. The service also has prevention at its core and provides a drop-in service for individuals and households who facing imminent housing crisis. Offering casework, support and onward referral to a wider range of linked services across Enfield, Haringey and other north London boroughs.

The service is unique in Enfield and also provides critical outreach opportunities to a diverse range of services including the Drug and Alcohol Team, Street Outreach and migrant support services.

The service is fast becoming an integral part of the local homelessness provision in Enfield and is a key development focus for APAP going forward.



The above chart shows service visits to the Day Centre, from its initial opening in June 2021 through to May 2022. This is reflective of the increasing awareness of the service among the community and linked agencies across the borough.



The above chart shows the total number of individual clients from June 2021 to May 2022.

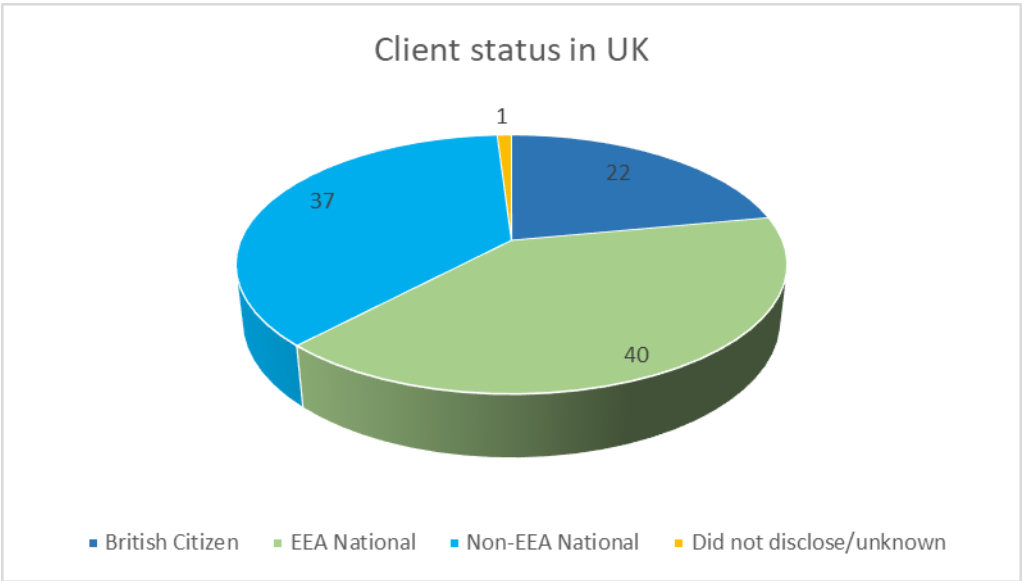
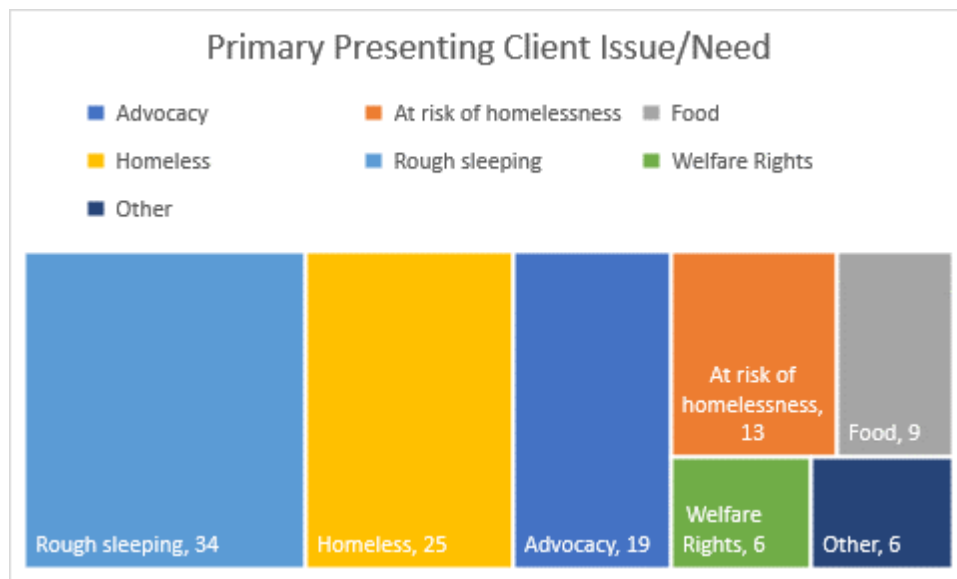


Chart showing client status in the UK.



The above chart shows the primary presenting issue of clients.

5. Looking forward

Following the Covid related upheaval of the last two years, we began to prepare for a return to roving night shelter provision for 2022–23. We started this in the context of what had been a challenging period in terms of income generation for APAP from before Christmas 2021 through to the summer of 2022. However, in July 2022, the Department for Levelling up Housing and Communities (DLUHC) launched its Shelter Transformation Funding, which stated that they would not be supporting any form of communal provision going forward. As the primary funder of these services historically, it was not a realistic prospect for APAP to secure the necessary funding without their input to deliver the roving shelter provision for 2022–23 and we took the difficult decision to halt preparations for this. The Government also updated their Night Shelter Operating Principles at the beginning of August, which makes it very difficult, and potentially costly, to ensure safety across the venues.

However, we have refocused our energy into the development of a longer-term strategy that we believe will create some much-needed financial stability for the organisation, and see us develop both our Day Centre provision and a static and single occupancy shelter offer to meet the needs of those facing homelessness across Haringey and Enfield.

We have an exciting 3-year strategy, which will see us work towards five critical objectives in both our organisational development and our service offer. These are:

1. *APAP is an integral part of the local homelessness response and prevention provision and is recognised as the primary VCS support service in Haringey and Enfield*
2. *Rough sleepers and those at risk of homelessness in Haringey and Enfield have their immediate needs met via our expansive day centre provision.*
3. *Quality casework, advocacy, referral, and signposting is offered to all visitors; reducing rough sleeping and homelessness in Haringey and Enfield*
4. *Rough sleepers in Haringey and Enfield can access static, single occupancy provision which can support them beyond their homelessness*

5. APAP is a financially robust organisation and excellent employer, which values, supports and invests in its staff

The announcements from Central Government on the funding settlements for Local Authorities and the voluntary sector in relation to rough sleeping and homelessness present a real opportunity for APAP to develop our offer. Providing extensive year-round services to those rough sleeping and facing housing crisis across Haringey and Enfield. Access to multi-year funding provides us with a security of income to deliver on the strategic aims outlined above and we are excited about the future. Linked to this we have focused our energy on larger and multi-year funding opportunities, aligned to the application we have made to DLUHC, which hope will start to come into fruition at the start of Winter 2022.

6. Fundraising

We could not have achieved what we did this year, without the generous support of our funders, from the Trusts who supported us, to the individual donors who gave or fundraised for us (either on their own or as part of a local association or faith group). Sending a big thank you!

This year we were supported by the following funders:

- Haringey Council
- Enfield Council
- National Lottery Community Fund
- London Catalyst
- The London Community Foundation
- Mrs Smith and Mount Trust
- People's Postcode Trust
- MCHLG/Homeless Link
- Hornsey Parochial Charities

- Nationwide Community Fund
- Screwfix Foundation
- Haringey Support Fund
- Sisters of the Holy Cross
- Vintner's Foundation
- Volant Trust
- Muswell Hill Synagogue

7. Partnerships

The work we have delivered over the last year could not have happened without the ongoing support, commitment and generosity of our volunteers and faith partners and we are, as ever, thankful and indebted to those who gave their time to the organisations and our clients.

Our work does not and cannot happen in isolation and we are grateful to all the services that have worked with us over the last 12 months to support our clients.

- Enfield council
- Haringey Council
- Haringey/Enfield Mental health trust / D&A team
- Thames Reach – Street Outreach services
- Mulberry Junction – Haringey Homeless Day Centre
- Hornsey YMCA
- Community Cook Up – Enfield
- The Library (The Hub) – Edmonton
- Focused Living
- Kickstart Homes
- Edmonton Police Station
- RAMFEL

- PEEC
- HOPeC
- Clavering Somewhere Safe to Stay

Although we were not able to run our winter night shelters again in direct collaboration with our faith partners this year, we still benefitted from their support, goodwill, financial contributions and volunteer support. With thanks to our faith partners who we will work with more closely again to deliver our services.

Haringey	Enfield
<ul style="list-style-type: none"> • St. James, Muswell Hill • Holy Innocents Church, Crouch End • Woodberry Down Chapel • New Covenant Church, Wood Green • Hornsey Moravian Church • St Paul the Apostle, Wood Green • Muswell Hill Synagogue • St. Mary's, Tottenham • Gospel Centre • Hornsey Parish Church 	<ul style="list-style-type: none"> • Palmers Green United Reformed Church • Enfield Baptist Church • St Alphege Church • All Saints Church, Edmonton • St Andrew's Church, Southgate • Lancaster Road United Reformed Church • St Luke's Church, Clay Hill

8. Financial information

Financial Review and Reserves Policy

Income during the period under review was £199,415 (2021: £716,346) and expenditure was £338,278 (2021: £561,944). Of the total income, £183,222 (2021: £682,046) was from restricted grants. The charity has net expenditure during the year of £138,863 (2021: net income £154,402). Total funds held at the yearend were £125,152 (2021: £264,015) of which £87,661 (2021: £25,476) were general funds, and £37,492 (2021: £238,539) were restricted funds committed to be spent in the coming months.

The charity recognises the importance of maintaining a level of free reserves to provide the charity with adequate financial stability to meet existing financial obligations, and the means for it to meet its charitable objectives for the foreseeable future.

We intend to establish a reserves level which is at least equivalent to 3 months' running costs (all salaries, project running costs and overheads. The trustees consider that 3 months' running costs will be sufficient to allow us to take the necessary action to remedy any delay in income.

We aim to build and then maintain them to this level by:

- a) Prioritising any unrestricted income (e.g. public donations) to be allocated to our free reserves
- b) Actively fundraising from trusts and foundations to raise funds that can be added to our free reserves
- c) As far as is possible, ensuring any planned expenditure is covered by funds raised, before it is committed to

The Trustees will keep the level of reserves under regular review to ensure that they are adequate to fulfil our continuing obligations. They will be reviewed at least quarterly. When considering our level of reserves, we will have reference to our monthly management accounts and cashflow report.

The reserves policy itself will be reviewed at least every 12 months.

The trustees consider an amount between £50,000 and £60,000 to cover 3 months' running costs to be sufficient level of reserve. However, these running costs include project expenditure for restricted grants and contracts.

Public Benefit Statement

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Risk Assessment

The charity has conducted a risk assessment and has established a register, which will be updated annually. The register will have appropriate systems and procedures in place to mitigate the risks the charity faces. Such headings will be funding and risks, internal control risks, implementation procedure for transactions and projects, health and safety for staff, volunteers and clients.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

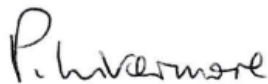
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

This report was approved by the Board of Trustees on 30 January 2023 and signed on its behalf.



Name: Peter Livermore (Treasurer)

(Trustee)

All People All Places

Independent Examiner's Report to the Trustees

I report on the financial statements of the company for the year ended 31 May 2022 as set out on pages 26 to 36.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material 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 accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with such records; or
3. the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Charles Ssempijja (FCA)
NfP Accountants Ltd
No. 38, 52 Peckham Grove
London
SE15 6FR

Date: 02 February 2023

All People All Places

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 May 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	2	16,193	151,233	167,426	34,300	256,660	290,960
Charitable activities							
Helping the homeless	3	–	31,989	31,989	–	425,386	425,386
Other		–	–	–	–	–	–
Total income		16,193	183,222	199,415	34,300	682,046	716,346
Expenditure on:	4						
Raising funds		–	–	–	–	–	–
Charitable activities							
Helping the Homeless		6,793	331,485	338,278	9,169	552,775	561,944
Total expenditure		6,793	331,485	338,278	9,169	552,775	561,944
Net income / (expenditure) for the year		9,400	(148,263)	(138,863)	25,131	129,271	154,402
Transfers between funds		52,785	(52,785)	–	(1,643)	1,643	–
Net movement in funds		62,185	(201,048)	(138,863)	23,488	130,914	154,402
Reconciliation of funds:							
Total funds brought forward		25,476	238,539	264,015	1,988	107,625	109,613
Total funds carried forward	12	87,661	37,492	125,152	25,476	238,539	264,015

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the financial statements.

All People All Places

Balance sheet

Company no. 7253692

As at 31 May 2022

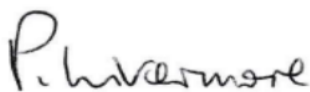
	Note	£	2022 £	£	2021 £
Current assets:					
Debtors	9	2,500		66,479	
Cash at bank and in hand		128,391		203,577	
			130,891	270,056	
Liabilities:					
Creditors: amounts falling due within one year	10	5,739		6,041	
Net current assets			125,152		264,015
Total assets less current liabilities			125,152		264,015
Total net assets			125,152		264,015
The funds of the charity:	12				
Restricted income funds			37,492		238,540
Unrestricted income funds:					
General funds		87,660		25,475	
Total unrestricted funds			87,660		25,475
Total charity funds			125,152		264,015

For the year ending 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements, which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), were approved by the Board on 30 January 2023 and signed on its behalf by:



Name: Peter Livermore
Trustee

1 Accounting policies

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) (effective 1 January 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

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

There are no key judgements that the charitable company has made 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 amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that 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.

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

e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

f) 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 relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated 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.

g) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- Helping the Homeless 100%

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) 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. Cash balances exclude any funds held on behalf of service users.

j) 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 normally recognised at their settlement amount after allowing for any trade discounts due.

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.

For the year ended 31 May 2022

2 Income from donations, grants and legacies

	Unrestricted £	Restricted £	2022 total Total £	2021 Total £
Donations	16,193	5,790	21,983	23,840
HMRC JRS Grant	–	–	–	10,460
Grants	–	145,443	145,443	256,660
	<u>16,193</u>	<u>151,233</u>	<u>167,426</u>	<u>290,960</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Helping the homeless				
Enfield Council	–	–	–	55,855
Haringey Council	–	31,989	31,989	369,531
	<u>–</u>	<u>31,989</u>	<u>31,989</u>	<u>425,386</u>
Total income from charitable activities	<u>–</u>	<u>31,989</u>	<u>31,989</u>	<u>425,386</u>

For the year ended 31 May 2022

4 Analysis of expenditure

	Cost of raising funds	Charitable activity Helping the Homeless	Support costs	2022 Total	2021 Total
	£	£	£	£	£
Staff costs (Note 5)	–	205,011	–	205,011	474,684
Staff training and other costs	–	1,964	–	1,964	3,083
Supplies & services for client	–	12,422	–	12,422	14,981
Equipment & Storage cost	–	551	31	582	7,259
Accommodation, day centre rent and running costs	–	81,423	–	81,423	45,297
Telephone, IT and computer costs	–	–	8,655	8,655	5,574
Travel and subsistence	–	1,605	–	1,605	1,713
Volunteer expenses	–	1,307	–	1,307	409
General office costs	–	–	4,492	4,492	4,050
Accountancy and payroll fee	–	–	5,756	5,756	3,152
Independent examiner's fee	–	–	1,000	1,000	1,440
Hardship payments	–	963	–	963	302
HR and management support	–	–	13,098	13,098	–
	–	305,246	33,032	338,278	561,944
Support costs	–	33,032	(33,032)	–	–
Total expenditure 2022	–	338,278	–	338,278	561,944

	Cost of raising funds	Charitable activity Helping the Homeless	Support costs	2021 Total
	£	£	£	£
Staff costs (Note 5)	–	474,684	–	474,684
Staff training and other costs	–	3,083	–	3,083
Supplies & services for client	–	14,981	–	14,981
Equipment & Storage cost	–	2,743	4,516	7,259
Accommodation, day centre rent and running costs	–	45,297	–	45,297
Telephone, IT and computer costs	–	–	5,574	5,574
Travel and subsistence	–	1,713	–	1,713
Volunteer expenses	–	409	–	409
General office costs	–	–	4,050	4,050
Accountancy and payroll fee	–	–	3,152	3,152
Independent examiner's fee	–	–	1,440	1,440
Hardship payments	–	302	–	302
	–	543,212	18,732	561,944
Support costs	–	18,732	(18,732)	–
Total expenditure 2020	–	561,944	–	561,944

Of the total expenditure, £6,793 was unrestricted (2021: £9,169) and £331,278 was restricted (2021: £552,775).

5 Analysis of staff costs and the cost of key management personnel

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	188,584	386,051
Social security costs	11,863	25,585
Pension contributions	3,394	7,565
Freelance staff	1,170	55,483
	205,011	474,684

No employee earned more than £60,000 during the year (2021: nil).

The total employee benefits including pension contributions of the key management personnel, made up of the Director, Service Manager, Business Development Manager were £62,078 (2021: £68,623).

6 Staff numbers

The average number of employees (head count based on number of freelance staff) during the year was as follows:

	2022	2021
	No.	No.
Helping the Homeless	10	19
	10	19

7 Related party transactions, trustee remuneration and expenses,

There are no related party transactions to disclose for 2022 or 2021

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

No Charity trustee received Trustees' expenses representing payment or reimbursement of travel and subsistence costs.

8 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

All People All Places

Notes to the financial statements

For the year ended 31 May 2022

9 Debtors

	2022 £	2021 £
Other debtors	2,500	2,500
Accrued income	–	63,979
	2,500	66,479

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security	2,869	2,086
Accruals	2,870	3,955
	5,739	6,041

11 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	2022 Total funds £
Net current assets	87,660	–	37,492	125,152
Net assets at the end of the year	87,660	–	37,492	125,152

Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	2021 Total funds £
Net current assets	25,475	–	238,540	264,015
Net assets at the end of the year	25,475	–	238,540	264,015

All People All Places

Notes to the financial statements

For the year ended 31 May 2022

12 Movements in funds

Current year ended 31 May 2022	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds					
National Lottery – Awards for All	7,198	–	(6,923)	(275)	–
National Lottery – Reaching Communities	6,028	–	(6,028)	–	–
Spring Transition Fund	19,849	–	(19,849)	–	–
Enfield council	38,247	–	(23,572)	(14,675)	–
Haringey Council	86,381	31,989	(80,535)	(37,835)	–
London Catalyst	–	3,500	(3,003)	–	497
Mrs Smith and Mount Trust	–	9,750	(9,750)	–	–
People's Postcode Trust	19,637	–	(19,637)	–	–
Homeless Link Winter Transformation Fund	–	82,493	(82,493)	–	–
Nationwide Community Fund	50,000	–	(24,004)	–	25,996
Screwfix	5,000	–	–	–	5,000
Hornsey Parochial Charities – WS	5,000	–	(5,000)	–	–
Haringey Support Fund	–	10,000	(6,989)	–	3,011
Sisters of the Holy Cross	–	20,000	(19,252)	–	748
Vintner's Foundation	–	5,000	(5,000)	–	–
Volant Trust	–	10,000	(9,113)	–	887
Muswell Hill Synagogue	–	5,790	(4,818)	–	972
Small grants	1,200	4,700	(5,519)	–	381
Total restricted funds	238,540	183,222	(331,485)	(52,785)	37,492
Unrestricted funds:					
General funds	25,475	16,193	(6,793)	52,785	87,660
Total unrestricted funds	25,475	16,193	(6,793)	52,785	87,660
Total funds	264,015	199,415	(338,278)	–	125,152
Prior year ended 31 May 2021	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
National Lottery – Awards for All	–	10,000	(2,802)	–	7,198
National Lottery – Reaching Communities	–	59,232	(53,204)	–	6,028
Spring Transition Fund	–	29,970	(10,121)	–	19,849
Enfield council	36,186	55,855	(53,794)	–	38,247
Haringey Council	49,311	369,531	(332,461)	–	86,381
Haringey giving	2,374	–	(2,496)	122	–
Crisis Emergency Response	3,954	–	(3,973)	19	–
London Community Response Fund wave	5,000	–	(5,000)	–	–
Charities Aid Foundation Grant	10,000	–	(10,000)	–	–
Mrs Smith and Mount Trust	–	7,250	(7,250)	–	–
London Community Response Fund Wave	–	10,959	(10,959)	–	–
People's Postcode Trust	–	19,926	(276)	(13)	19,637
Homeless Link Winter Transformation Fund	–	52,624	(52,643)	19	–
Nationwide Community Fund	–	50,000	–	–	50,000
Screwfix	–	5,000	–	–	5,000
Hornsey Parochial Charities – WS	–	5,000	–	–	5,000
Small grants	800	6,700	(7,796)	1,496	1,200
Total restricted funds	107,625	682,047	(552,775)	1,643	238,540
Unrestricted funds:					
General funds	1,988	34,300	(9,169)	(1,643)	25,475
Total unrestricted funds	1,988	34,300	(9,169)	(1,643)	25,475
Total funds	109,613	716,347	(561,944)	–	264,015

12 Movements in funds (continued)

Transfers from Enfield and Haringey Councils to general funds represent the costs incurred from general funds to manage the services provided under this grant. In previous years sufficient core management costs and overheads incurred for running these services have not been charged to these restricted funds. The balance remaining on these funds as a result of this underallocation has been transferred to general funds.

National Lottery – Awards for All – APAP Salary costs for Volunteer Co-ordinator

National Lottery – Reaching Communities – APAP Funding towards an amended winter night shelter project model, providing self-contained accommodation.

Housing Justice – Spring Transitions Fund – Funding for accommodation to help guests move on from the winter night shelter

Enfield council – Contract to provide a night shelter for rough sleepers in Enfield, and staff support for guests accommodated under the 'Everyone In' scheme.

Haringey Council – Contract to provide a night shelter and move on support for rough sleepers in Haringey

London Catalyst – Hardship funds for clients.

Haringey giving – Essential items to meet guests needs arising from the COVID-19 pandemic

Crisis Emergency Response – Essential items to meet guests needs arising from the COVID-19 pandemic

The London Community Foundation – Salary and related costs for Primary Services Co-ordinator

Charities Aid Foundation Grant – Organisational costs to meet guests needs arising from the COVID-19 pandemic.

Mrs Smith and Mount Trust – Salary costs for caseworker, and funds towards the winter night shelter project

The London Community Response Fund Wave 1 – Essential items to meet guests needs arising from the COVID-19 pandemic

People's Postcode Trust – Salary costs for Project Co-ordinator/caseworker

Homeless Link – Funding towards 2020/21 Winter Night Shelter project, providing self contained accommodation for guests

Nationwide Community Fund - Salary and project costs for the Enfield Resource Centre

Screwfix - Capital costs for the Enfield Resource Centre

Hornsey Parochial Charities - WS - (£5k) - Project costs for the Annex Women's Shelter

Haringey Support Fund – Haringey Council received monies from DWP and awarded APAP a grant of £10,000 to use to directly support vulnerable families and adults who require support with food, fuel/water/energy bills, or other essentials.

Sisters of the Holy Cross – £40k grant awarded June 21 over a 2 year period Grant for ERC staff costs including up to 20% to cover Management costs

Vintner's Foundation – £5k grant awarded June 21 towards the annual budget costs of the Women's Annex service

Volant Trust – £10k awarded from the COVID-19 Response Fund June 21 towards the annual budget costs of the Women's Annex service

Muswell Hill Synagogue – donation towards the work of the Women's Annex service

Small misc restricted grants – various funds donated for the winter night shelter

13 Operating lease commitments

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

	Property		Equipment	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	2,000	2,000	-	-
	2,000	2,000	-	-

The charity has a Tenancy at Will in force with a termination notice period of four weeks for one of its shelters at a peppercorn rent. The lease ended at the end of June 2022

14 Legal status of the charity

The charity is a company limited by guarantee (registered in England and Wales number 07253692) and has no share capital. The liability of each member in the event of winding up is limited to £10. Its registered address Rear Annex, Holy Innocents Church 134 Tottenham Lane, Horney, London, England, N8 7EL.

15 Volunteers

All People All Places works closely with volunteers in all the projects. There are many different volunteer roles at APAP, and some of the tasks include:

- Supporting the women's night shelter by creating a warm and friendly space for guests in the evenings and mornings.
- Preparing meals and clearing up shared spaces
- Greeting, chatting with, playing games with, and listening to guests.
- Helping with laundry, washing up and maintaining a clean environment.
- Preparing and serving breakfast at the Enfield Resource Centre.
- Welcoming visitors to the resource centre and creating a friendly atmosphere.
- Running the reception and checking in visitors to the Resource Centre
- Transportation, eg. collecting food, clothing, furniture & other donations.