

ALL PEOPLE ALL PLACES

(a company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MAY 2023

Company registered number: 07253692

Charity registered number: 1139885

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2023

Reference and administrative details of the charity, trustees and advisers

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, resigned 9 May 2023

Karen Ackerman – appointed 10 October 2023

John Graham – appointed 10 October 2023

Rosa Sulley – appointed 10 October 2023

Stephen Wakefield – appointed 10 October 2023

Registered office:

5 Brayford Square,

London, E1 0SG

Principal operating office:

Pymmes Park Visitor Centre,

Pymmes Park,

London, N18 2UF

Accountants:

Shruti Soni FCCA FCIE

Shruti Soni Ltd

117a St Johns Hill

Sevenoaks TN13 3PE

Independent Examiner:

Charles Ssempijja ACA

NIP Accountants Ltd

3rd Floor, 86–90 Paul Street

London EC2A 4NE

Bankers:

HSBC

88 The Broadway

Muswell Hill, London, N10 3RX

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2023

1. **Introduction**

The Trustees present their report and the financial statements for the year ended 31 May 2023. 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 and homelessness prevention support, offering casework and advocacy to address the root causes of homelessness. We work with partners to support our client's engagement with the wide range of services that they need to access to address their housing crisis including, but not limited to, welfare rights, specialist immigration and debt advice, drug and alcohol services, mental and physical health services and employment support.

Who

APAP supports individuals and households who face rough sleeping and homelessness. Our clients face multiple disadvantages including poverty, unemployment, drug/alcohol issues, mental/physical health issues, and immigration issues. Our night shelter provision predominantly focuses on providing accommodation to those with insecure immigration status or no recourse to public funds. Our day centre provision is an open access service to anyone facing housing related issues locally.

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We currently work with a broad range of clients, receiving referrals and self-referrals on a formal and informal basis.

How

APAP provides emergency night shelter accommodation alongside our day centre provision. We provide advice, advocacy and support to those rough sleeping and at risk of homelessness.

Clients at our night shelter have access to static, single occupancy accommodation and a dedicated caseworker to work with them to resolve their homelessness. From our day centre, clients are able to access shower and laundry facilities and a light food offering. Both the night shelter and day centre provide respite from the streets and a safe and welcoming space to engage in services.

Partner organisations undertake outreach from our day centre including specialist drug and alcohol services, immigration advice and generalist advice from the CAB. APAP is an anchor organisation for the client, the one agency that can remain a constant point of contact for the client whilst they receive wider specialist support.

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, and the focus for the year to May 2023 has been on consolidation, stability and securing longer-term funding opportunities.

Preparations were being made to return to roving winter night shelters, but when the Department for Levelling Up, Housing and Communities (DLUHC) Shelter Transformation Funding was launched in July 2022, it was clear they would not be funding any form of communal provision going forward. The government's updated Night Shelter Operating Principles also made it difficult and potentially costly to ensure safety across the venues.

We had to rapidly change plans. Thanks to excellent work by George and the team, the bid for DLUHC funding was successful and enabled APAP to provide static single occupancy shelter, and multi-year funding enables us to develop and run the day centre up to March 2025. The work that has been done to identify a permanent site forms the foundation of our long-term strategy for development.

Much has been achieved and none of this would be possible without the dedication and hard work of staff. The small team at APAP do amazing work to help transform people's lives,

ensuring they help at every stage. They are making a real difference with their persistence and engaging with a wide range of agencies to get the right outcomes.

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.

Massive thanks to everyone who has been involved with or contributed to the delivery of APAP's services and helping to make a difference to many people's lives. A special thanks also to Anna Stuttard who stood down as a Trustee in May 2023. We benefitted greatly from Anna's time, experience, and wisdom.

There are, of course, always challenges and changes in the homelessness sector which APAP operates in, and we are currently seeing a big rise in rough sleeping and homelessness. We are in a strong position to continue 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. People

In 2022/23 the organisation remained small, ending the year with a FTE of 3.2 over a head count of 4. As we sought to successfully close the Annex project and other staff members moved on in-year, we refocused our efforts on securing follow-on funding for continuing the delivery and development of the day centre and to ensure we were able to deliver a night shelter programme once more.

In addition to this, with the CEO in post, we needed to not only fundraise for delivery but also to ensure that this post is able to be sustained in the long term. We successfully achieved that in year and we now have a small but relatively stable staff team, delivering a year-round service via the day centre.

This year we said goodbye to a number of staff members to whom we are grateful; including the Women's Annex Caseworker, the Night Shelter Caseworker and the Day Centre Manager.

4. Projects

Day Centre: as the day centre provision continued to build and grow on the success of its first year. We continued to build strategic partnerships across the local area and have embedded ourselves locally as key voluntary sector provision for both rough sleepers and

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2023

those facing homelessness. We continue to build on that partnership working and have developed our relationships across various teams at the council.

At the mid-year point (October 2022) we had confirmation that we had been successful with our submission to the newly launched Night Shelter Transformation Fund (NSTF) through the Department of Levelling Up, Housing and Communities. This funding provides security of delivery for our day centre provision at its current staffing levels (2.2FTE) until March 2025, which is fantastic for the organisation and provides a foundation from which we can build.

As part of the funding made available via the NSTF, we also secured £30,000 as part of a Capital Incubator programme. This funding was provided to work with external experts to identify and progress Capital development opportunities. We worked with public sector property experts, ReDo, and the council to identify sites that would, with appropriate further investment, meet our needs for a permanent site going forward. This work forms the foundation of our long-term strategy for development.

In January 2023, we moved the service from the Methodist Church on Fore Street into the Pymmes Park Visitor Centre in Edmonton. This site, whilst still temporary, offers us an opportunity to grow our offer and develop the service further.

The service remains unique in Enfield and continues to provide critical outreach opportunities to a diverse set of agencies trying to engage with some of the most vulnerable residents in the borough.

From June 2022 to May 2023, APAP's day centre:

- Welcomed 158 new clients
- Of which 47 rough sleeping on entry to service
- 1686 service visits
- 48 Street Link Referrals for new rough sleepers
- 30% of clients rough sleeping on accessing the service
- Supported 69 people to access/maximise/review their benefit eligibility
- Supported 49 people to access specialist immigration advice
- Provided 52 people with emergency care packages
- Made 20 successful referrals to drug and alcohol services
- Made 17 successful referrals to mental and physical health services
- Provided immediate access to emergency food provision on 1504 occasions

Night Shelter 22/23:

Through the NSTF we were able to deliver our provision in 22/23. Initially this was via hotel provision and then in the new year we were able to move this into a new hub extension. Moving the provision into the hub meant that we were able to extend the provision beyond the initially envisaged end date of February 2023 due to the savings we were making on the

accommodation costs. Furthermore, this service is staffed by homelessness professionals and helped us to embed joint working practices across services. We deliver our shelter work in partnership with Enfield Council, focusing our accommodation offer first to our day centre clients and then to those clients that the council cannot support due, mostly, to their ineligibility for statutorily funded support.

To the end of May 2023 our night shelter provision:

- Accommodated 12 clients over 7 beds
- 10 of which were verified rough sleepers
- All had NRPF on entry to the provision
- 4 moved on to positive and stable accommodation (safe house/supported accommodation/PRS)
- 4 moved on to positive and not stable (no return to streets)
- 3 secured EU Settled status and access to benefits
- 1 returned to streets
- 1 abandoned (no return to streets)

Campaign Case Study 2022

Like many of us, Poppy had always worked in the UK. But when covid hit, her long-term health suffered. She wasn't able to work and for a short time, survived solely on Universal Credit. Then Brexit happened. It changed Poppy's EU status overnight. The benefits she relied on to help pay rent were taken away. She was left in a vulnerable position, facing homelessness.



When Poppy first came to All People All Places, she stayed at our emergency Women's Shelter. She started regularly attending our Day Centre in Edmonton where we supported her in finding work. We helped her sign up to recruitment agencies, write cover letters, practise interviews and gave her personal references. It built her confidence back up. Her can-do attitude helped her land several volunteer positions and ultimately the full-time, stable job she has now.

Poppy is currently living with a host family, while saving up for a place to rent. It's been a long journey and it's not over yet. But we are so happy to see her getting back on her feet and can't wait to help her find her new home.

5. Looking forward

Financial year 2022–23 was about securing a financial future for APAP in the form of stable and multi-year funding opportunities and stability in our service delivery. We managed to do both of those and in securing several multi-year grant opportunities we have given ourselves an easier task of both fundraising in the future and forecasting our delivery going forward. The medium and long-term goals remain the same – we want to secure our own sole-use site from which we can more fully develop the day centre provision and we want to continue to deliver night shelter provision; as we have done since our inception in 2010.

That means continuing to ensure that our work is responsive to the needs of the communities in which we are active across Enfield and Haringey. Working with partners to ensure that we are not duplicating existing provision and are plugging identified gaps in services across the boroughs.

The focus for 2023–24 and probably 2024–25 is to continue to deliver and build these services whilst securing the follow-on funding to keep developing them in line with the needs presented. For instance, we know our clients would benefit from the addition of shower and laundry facilities. In addition to that we need to work with council partners to actually secure the identified site for our service delivery in the long-term. That means understanding the terms on which we can take the site on and working to secure the significant capital investment required to renovate and refurbish the site.

6. Fundraising

Post-COVID-19, we have found ourselves in a challenging fundraising climate as many funders have fewer resources following a period of increased grant-giving. Many funders are also reviewing their priorities. The social and economic climate after COVID-19 means that demand for many community services is great. The combination of these factors means competition for grant funding is higher than usual. Despite this, APAP has good success with fundraising, particularly in securing multi-year grants from charitable trusts and foundations (eg. from DLUHC, The Mercer's Company, Joseph Rank Charitable Trust). This provides us with an income stretching into future financial years, and an improved level of financial security going forwards. These longer term grants were supplemented by a number of smaller, one-off grants which are also vital to our sustainability.

APAP have developed a comprehensive fundraising plan which sets out how we will generate the funds required to sustain and develop our services. As a small organisation with ambitious plans to grow our services and increase our impact, much of the capacity of our CEO is consumed by organisational oversight and development, as such we plan to invest in dedicated fundraising support to ensure that our fundraising plan can be achieved.

In terms of community fundraising, we maintained a small donor base of supporters within our community which provides us with some unrestricted funding. Looking forward, we

want to build our relationships with community-based supporters and we plan to develop the ways that APAP can engage supporters to fundraise on behalf of APAP.

We delivered our first ever winter campaign in the lead up to Christmas 2022. We secured pro-bono support from marketing agency Cogent who devised, led and delivered a winter campaign with us. Using the renowned Blue Plaques that are recognisable across London, we told the positive stories of real APAP clients to raise awareness of the issue of homelessness across Enfield and Haringey. The campaign priority was primarily to raise awareness of the work that APAP is doing locally and to raise some funds. We hope to continue to deliver a yearly campaign, maintaining awareness and joining up the work we have achieved throughout the year, whilst also raising funds and supporting the development of diverse income streams.

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 organisation 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
- ENABLE – Drug & Alcohol Team
- Thames Reach – Street Outreach services
- Mulberry Junction – Haringey Homeless Day Centre
- The Library (The Hub) – Edmonton
- Focused Living
- Kickstart Homes
- Edmonton Police Station
- RAMFEL
- Enfield CAB
- Enfield Council Street Homelessness Services

8. Financial information

Financial Review and Reserves Policy

Income during the period under review was £281,263 (2022: £199,415) and expenditure was £240,462 (2022: £338,278). Of the total income £243,434 (2022: £183,222) was from restricted grants. The charity has net income during the year of £40,801 (2022: – £138,863). Total funds held at the year end were £165,953 (2022: £125,152) of which

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£93,431 (2022: £87,660) were general funds and £72,522 (2022: £37,492) 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 (eg. 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

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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:

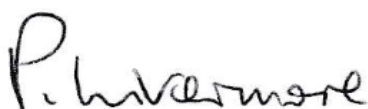
- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material 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 15 February 2024 and signed on its behalf.



Name: Peter Livermore

(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 2023 as set out on pages 14 to 24.

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

Since the company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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: 16 February 2024

All People All Places

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

For the year ended 31 May 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	37,329	114,760	152,089	16,193	151,233	167,426
Charitable activities							
Helping the homeless	3	–	128,674	128,674	–	31,989	31,989
Other		500	–	500	–	–	–
Total income		37,829	243,434	281,263	16,193	183,222	199,415
Expenditure on:	4						
Raising funds		25,407	–	25,407	–	–	–
Charitable activities							
Helping the Homeless		6,651	208,404	215,055	6,793	331,485	338,278
Total expenditure		32,058	208,404	240,462	6,793	331,485	338,278
Net income / (expenditure) for the year		5,771	35,030	40,801	9,400	– 148,263.00	(138,863)
Transfers between funds		–	–	–	52,785	52,785	–
Net movement in funds		5,771	35,030	40,801	62,185	– 201,048	(138,863)
Reconciliation of funds:							
Total funds brought forward		87,660	37,492	125,152	25,475	238,540	264,015
Total funds carried forward	12	93,431	72,522	165,953	87,660	37,492	125,152

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

Company no. 7253692

Balance sheet

As at 31 May 2023

	Note	£	2023 £	£	2022 £
Current assets:					
Debtors	9	6,550		2,500	
Cash at bank and in hand		163,231		128,391	
			<u>169,781</u>	<u>130,891</u>	
Liabilities:					
Creditors: amounts falling due within one year	10	3,828		5,739	
			<u>165,953</u>	<u>125,152</u>	
Net current assets					
			<u>165,953</u>	<u>125,152</u>	
Total assets less current liabilities					
			<u>165,953</u>	<u>125,152</u>	
Total net assets			<u>165,953</u>	<u>125,152</u>	
The funds of the charity:	12				
Restricted income funds			72,522		37,492
Unrestricted income funds:					
General funds		93,431		87,660	
		<u>93,431</u>	<u>93,431</u>	<u>87,660</u>	
Total unrestricted funds					
			<u>165,953</u>	<u>125,152</u>	
Total charity funds			<u>165,953</u>	<u>125,152</u>	

For the year ending 31 May 2023 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 15 February 2024 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.

All People All Places

Notes to the financial statements

For the year ended 31 May 2023

2 Income from donations, grants and legacies

	Unrestricted £	Restricted £	2023 total Total £	2022 Total £
Donations	24,329	–	24,329	21,983
HMRC JRS Grant	–	–	–	–
Grants	13,000	114,760	127,760	145,443
	<u>37,329</u>	<u>114,760</u>	<u>152,089</u>	<u>167,426</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Helping the homeless				
Department of Levelling Up, Housing & Communities	–	128,674	128,674	–
Haringey Council	–	–	–	31,989
	<u>–</u>	<u>128,674</u>	<u>128,674</u>	<u>31,989</u>

Notes to the financial statements

For the year ended 31 May 2023

4 Analysis of expenditure

		Charitable activity			
	Cost of raising funds £	Helping the Homeless £	Support costs £	2023 Total £	2022 Total £
Staff costs (Note 5)	15,125	77,635	35,096	127,856	205,011
Staff training and other costs	–	1,131	–	1,131	1,964
Supplies & services for client	–	6,304	–	6,304	12,422
Equipment & Storage cost	–	1,487	273	1,760	582
Accommodation, day centre rent and running costs	–	43,383	–	43,383	81,423
Telephone, IT and computer costs	–	–	1,635	1,635	8,655
Travel and subsistence	–	196	–	196	1,605
Volunteer expenses	–	401	–	401	1,307
General office costs	–	–	2,988	2,988	4,492
Accountancy and payroll fee	–	–	6,787	6,787	5,756
Independent examiner's fee	–	–	–	–	1,000
Hardship payments	–	1,039	–	1,039	963
Fundraising and HR support	10,282	–	700	10,982	13,098
Capital Incubator consultancy	–	–	36,000	36,000	–
	25,407	131,576	83,479	240,462	338,278
Support costs	–	83,479	(83,479)	–	–
Total expenditure 2023	25,407	215,055	–	240,462	338,278

	Cost of raising funds £	Helping the Homeless £	Support costs £	2022 Total £
Staff costs (Note 5)	–	205,011	–	205,011
Staff training and other costs	–	1,964	–	1,964
Supplies & services for client	–	12,422	–	12,422
Equipment & Storage cost	–	551	31	582
Accommodation, day centre rent and running costs	–	81,423	–	81,423
Telephone, IT and computer costs	–	–	8,655	8,655
Travel and subsistence	–	1,605	–	1,605
Volunteer expenses	–	1,307	–	1,307
General office costs	–	–	4,492	4,492
Accountancy and payroll fee	–	–	5,756	5,756
Independent examiner's fee	–	–	1,000	1,000
Hardship payments	–	963	–	963
HR and management support	–	–	13,098	13,098
	–	305,246	33,032	338,278
Support costs	–	33,032	(33,032)	–
Total expenditure 2022	–	338,278	–	338,278

Of the total expenditure, £32,058 was unrestricted (2022: £6,793) and £208,404 was restricted (2022: £331,485).

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

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	118,858	386,051
Social security costs	6,650	25,585
Pension contributions	2,348	7,565
Freelance staff	-	55,483
	127,856	474,684

No employee earned more than £60,000 during the year (2022: nil).

The total employee benefits including pension contributions of the key management personnel, made up of the Director and Day centre Service Manager were £77,976 (2022: £62,078).

6 Staff numbers

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

	2023	2022
	No.	No.
Helping the Homeless	5	19
	5	19

7 Related party transactions, trustee remuneration and expenses,

There are no related party transactions to disclose for 2023 or 2022

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.

9 Debtors

	2023 £	2022 £
Other debtors	2,500	2,500
Prepayments	4,050	–
	6,550	2,500

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Taxation and social security	1,958	2,869
Accruals	1,870	2,870
	3,828	5,739

11 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	2023 Total funds £
Net current assets	93,431	–	72,522	165,953
Net assets at the end of the year	93,431	–	72,522	165,953

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

All People All Places

Notes to the financial statements

For the year ended 31 May 2023

12 Movements in funds

Current year ended 31 May 2023	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds					
The London Community Fund	–	10,000	(190)	–	9,810
Mercers Trustee	–	21,760	(21,472)	–	288
Drapers Charitable Fund	–	15,000	–	–	15,000
Joseph Rank Foundation	–	12,500	–	–	12,500
DLUHC Capital Incubator	–	30,000	(30,000)	–	–
London Catalyst	497	–	(497)	–	–
Nationwide Community Fund	25,996	–	(25,996)	–	–
Screwfix	5,000	–	(831)	–	4,169
Haringey Support Fund	3,011	–	(1,118)	–	1,893
Sisters of the Holy Cross	748	20,000	(20,726)	–	22
Volant Trust	887	–	(887)	–	–
Muswell Hill Synagogue	972	–	(972)	–	–
DLUHC	–	98,674	(98,200)	–	474
Housing Justice Spring Transitions	–	35,000	(7,462)	–	27,538
Small grants	381	500	(53)	–	828
Total restricted funds	37,492	243,434	(208,404)	–	72,522
Unrestricted funds:					
General funds	87,660	37,829	(32,058)	–	93,431
Total unrestricted funds	87,660	37,829	(32,058)	–	93,431
Total funds	125,152	281,263	(240,462)	–	165,953
Prior 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

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.

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

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.

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

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

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

London Catalyst – Hardship funds for clients.

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

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

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.

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

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

Screwfix - Capital costs for the Enfield Resource Centre

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

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

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

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

Mercers Trustee – To contribute to the running costs of APAP, including the day centre

Drapers Charitable Fund – costs in relation to providing support to homeless people in Enfield/Haringey

Joseph Rank Foundation – costs in relation to running the charity

DLUHC Capital Incubator – To work with relevant professionals to scope feasibility of longer term capital project

DLUHC – project revenue funding for day centre delivery

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	
	2023	2022	2023	2022
	£	£	£	£
Less than one year	10,720	2,000	-	-
	10,720	2,000	-	-

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.