

**Charity number: 1072772**

**The Intercom Trust**  
**Trustees' report and financial statements**  
**for the year ended 31 August 2009**

## **The Intercom Trust**

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## The Intercom Trust

### Legal and administrative information

|                         |   |   |
|-------------------------|---|---|
| <b>Charity number</b>   | 1072772   |   |
| <b>Business address</b> | PO Box 285<br>Exeter<br>Devon<br>EX4 3ZT  |   |
| <b>Trustees</b>         | Noel Beavis<br>Karen Harris<br><br>Andrew Duncan<br>Jane Stavert<br><br>Christopher Taylor<br>Matthew Millmore<br>Andrea Fairclough | Chair<br>Secretary Resigned 8 April<br>2009<br><br>Treasurer<br>Vice-Chair - Resigned 31<br>December 2009<br>Resigned 9 September 2008<br><br>Appointed 19 October 2009 |
| <b>Secretary</b>        | Andrea Fairclough   |   |
| <b>Accountants</b>      | Thompson Jenner<br>1 Colleton Crescent<br>Exeter<br>Devon<br>EX2 4DG  |   |
| <b>Bankers</b>          | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent  |   |

## **The Intercom Trust**

### **Report of the trustees for the year ended 31 August 2009**

The trustees present their report and the financial statements for the year ended 31 August 2009. The trustees who served during the year and up to the date of this report are set out on page 1.

#### *Administrative details*

The Intercom Trust is a registered charity no. 1072772.

#### **Structure, governance and management**

*Key powers of the Trustees (Deed of Trust, section 5) are:*

1. To co-operate with voluntary and statutory agencies and other organisations and associations operating in furtherance of the Objects or of similar purposes and to exchange information and advice with them;
2. To establish or support any charitable trusts, associations or institutions formed for any of the charitable purposes included in the Objects;
3. To act as a focus and resource for other agencies and organisations who in the opinion of the trustees share all or some of these Objects or else contribute to their fulfilment;
4. To improve the sense of community amongst isolated and vulnerable lesbians, gay men, bisexuals and trans people, to broaden their access to mainstream services on the level of full equality with other members of the public, and to enable them to create new structures of self-help;
5. To work by all lawful educational and charitable means towards the eradication of homophobic and transphobic violence, prejudice and discrimination from private, public and corporate life;
6. To facilitate, encourage and publicise lesbian, gay, bisexual and trans communal and cultural activities in all fields including but not limited to the arts, sport and leisure activities;
7. To support families whose members include lesbian, gay, bisexual or trans people.

As a community-led organisation, responsive to community needs, the Trust's principal activities under the Constitution are centred on issues that related to social isolation, crime and community safety, equal access to services, and young people's needs. Community consultation is main-streamed throughout all services. The primary activities are (1) providing direct help for individuals in need, (2) developing the local and sub-regional community by the provision of infra-structure support services for other community-led organisations, and (3) partnerships, consultancy and training for a wide range of organisations in the public and other sectors.

The Trust's primary area of benefit is the South West peninsula (Cornwall, Devon, Dorset and Somerset including the unitary authorities). The governing document also allows the Trust to act at a regional or national level provided that such action brings a direct benefit to LGBT people in the primary area.

## **The Intercom Trust**

### **Report of the trustees for the year ended 31 August 2009**

#### *Organisational structure*

The Board of Trustees meets every six weeks. Except for any reserved items staff are welcome to attend and speak, and the Executive Director, Dr Michael Halls, is normally present. Dr Halls has also held the role of Advisor to the Trustees since July 2001. The Executive Director is responsible to the Board of Trustees through Jane Stavert, the Vice-Chair, who is formally his line-manager. His responsibilities are as follows:

1. All activities and operations of the Trust.
2. Ensuring compliance with funding agreements and other obligations.
3. Budgeting and use of human, financial and capital resources.
4. Defining Trust strategy and policy within limits defined from time to time by the Board of Trustees.

During the period of this report Paul Roberts, the Community Development Manager and Deputy Director, had operational responsibility for infrastructure services and community development projects, while Andy Hunt (and, till March 2009, Tess Shellard) had operational responsibility for helpline and advocacy services. These both report to the Executive Director. Kate Sicolo, the Trust's full-time anti-bullying worker in Cornwall, is line-managed locally by Victim Support, who are Intercom's partners (with Young People Cornwall) in the Cornwall Anti-Bullying and Harassment Consortium. Vicky Worthington, the Community Development Worker, reports to the Deputy Director. Andy Hunt supervises the Rainbow Café drop-in service, led by Tess Shellard and Brian Anderson.

The Executive Director had operational responsibility for all other services, and is the Trust's nominated officer with responsibility for safeguarding and the protection of children young people and vulnerable adults. In this latter role he is supported by Matthew Millmore (fostering social worker with Torbay Council) who is the Trustee with safeguarding responsibilities.

#### *Appointment of Trustees*

Trustees are appointed by vote of the Board of Trustees, following a recruitment and selection process that matches the skills, experience and qualifications of candidates with the needs of The Trust and the requirements for charity trustees. The recruitment process is administered and supervised by the Chair of the Board of Trustees.

#### *Induction and training of Trustees*

Prospective trustees attend Trustees' meetings as observers, and a one-day intensive induction and training course. This covers the aims, values, operations and history of the Trust and on the responsibilities of charitable trustees, and on the Trust's commitment to continuing personal skills development for all Trustees. They then apply to become Trustees, giving an account of how their knowledge, skills and experience match the Trust's formal Trustee Core Skills document.

## **The Intercom Trust**

### **Report of the trustees for the year ended 31 August 2009**

#### **Objectives and activities**

##### *Charitable objects*

The Objects of the Trust are:

- 1.To relieve the needs of lesbian gay bisexual and transgendered people and others who are in need on account of discrimination suffered in relation to sexual orientation or gender identity in such ways as are charitable at law;
- 2.To promote human rights (as set out in the European Convention of Human Rights and subsequent legislation, case determinations, conventions and declarations) by raising awareness of human rights issues, promoting public support for human rights, obtaining redress for the victims of human rights abuse, and contributing to the sound administration of human rights law;
- 3.To advance the education of the public in relation to all aspects of discrimination and other disadvantage suffered by reason of being lesbian gay bisexual or transgendered.

#### **Achievements and performance**

##### **Corporate**

In January 2009 the Trust achieved Quality Mark accreditation from the Commission for Legal Services. Other memorable moments of the past year include the invitation for the Executive Director to be a guest of the Prime Minister at the first ever reception held for LGBT community leaders held at 10 Downing Street. This event was historic to celebrate LGBT History Month 2009, and was historic in every sense of the word.

We have developed in-house an Excel-based casework monitoring and reporting system known as CASSIA that allows the team to analyse and report on casework far more easily, and in far greater depth, than has been the case before. The Help and Advocacy team is using one version of CASSIA. Another, specialist, version has been developed for and licensed to the Anti-Bullying in Cornwall project, in which the Trust is a partner agency.

##### **Public benefit**

The Trustees have considered the Trust's duty to report on the public benefit of the Trust's operations, and believe that on the evidence of the activities detailed below the Trust is providing a significant public benefit within the region.

##### **Help and Advocacy**

The Helpline and Community Advocacy service continued to work across Cornwall, Plymouth, Devon and Torbay, funded for the first seven months of the year by the Big Lottery Fund (Community Fund) grant that began in March 2006. We are extremely grateful to the Big Lottery Fund for their three-year grant that ended in March 2009, and to our stakeholders and colleagues in Devon County Council, the Safer Devon Partnership, Devon and Cornwall Constabulary, Torbay Council, Safer Communities Torbay, and Torbay Primary Care Trust, whose crucial support enabled this vital service to continue operating from March to October. Early in November we learned that Intercom had been successful in gaining a Government Hardship Fund grant, through the Community Development Foundation, to sustain this particular service area till May 2010. At the time of writing we are delighted to be able to say that this service has been awarded a major grant from the Big Lottery Reaching Communities programme that will sustain and expand its operations between June 2010 and May 2013.

## **The Intercom Trust**

### **Report of the trustees for the year ended 31 August 2009**

In the reporting year that ended in March 2009, the Helpline and Advocacy service took 642 helpline calls, provided long-term advocacy and support to 117 individuals in need, and trained 180 colleagues in our partner agencies across the sectors. We have enabled homeless people to access shelter, and people with mental health problems to negotiate with local mental-health care providers so as to make services more accessible; tenants and landlords have been brought together with positive outcomes for both sides; we have mediated between people in severe difficulties and their local police service to make it possible for the police to provide practical and effective assistance to some very disadvantaged and marginalised people, and thanks to our small hardship fund (the Ashton Fund) we have been able to give direct relief in critical cases of (for example) hunger and rooflessness.

The Rainbow Café in Exeter continues to flourish. The Awards for All grant recorded in the Annual Report for 2007-08 carried on into the new financial year, and enabled a great deal of progress to be made, developing and providing a safe positive space for a wide range of people, many of them isolated or living with disadvantage, to meet socially and engage with Intercom's support services. There were over 800 attenders at the Rainbow Café during the year.

In the Spring of 2009 we began a short-term intensive campaign, called "Enough Is Enough", to encourage phobic crime reporting in Devon. This was funded by the Safer Devon Partnership.

Elsewhere in our area of benefit, Intercom was part of a consortium which was commissioned by the Dorset County Council Local Area Agreement Partnership Board to map community advocacy services in the pan-Dorset area in the fields of race and religion, disability, and sexual orientation and gender identity, and to produce a development plan for such services. Our partners in this consortium were the South West Dorset Multicultural Network and DOTS Disability in Bournemouth, and we worked closely with Dorset Race Equality Council and local government across Dorset. Intercom was able to bring the skills and knowledge derived from last year's Home Office Victims of Crime Funded project (see the Annual Report of the Trustees 2007-08). Building on our report, the LAA teams in Dorset, Bournemouth and Poole have agreed to jointly commission new dedicated Race and Religion and LGBT community advocacy services across the pan-Dorset sub-region.

#### **Lynx South West (Community Development)**

The Lynx South West project provides infrastructure support services for approximately 100 independent LGBT community-led groups and projects across the peninsula. We are currently in the 2nd year of a 3 year Big Lottery Fund BASIS programme, which came on stream in November 2007, and will last till November 2010.

In the past year the Standing Council, a networking body of LGBT organizations across the peninsula, voted to change its name to the LGBT Collective in order to better promote itself. The Collective launched a publicity campaign during the year which highlighted the newly built community-led website detailing all the community-led groups and also features an online diary of events (<http://www.lgbtcollective.org.uk>). The Gateway website, a secure dedicated site for LGBT groups and projects also saw its launch during the year and is now being used as an online communication tool and resource banks for all groups (<https://www.lgbtgateway.org.uk>).

## **The Intercom Trust**

### **Report of the trustees for the year ended 31 August 2009**

A short-term grant from the Equality and Human Rights Commission enabled us to focus on developing new understanding and better relations between the media and frontline LGBT Groups across the South West Region. Our new resource booklet for both media and frontline groups, "Being Out There", was launched by Peter Tatchell at an event in Exeter Guildhall during LGBT History Month, and has since proved to be in great demand both regionally and nationally.

Much of the latter half of the year was taken up with planning the annual peninsular residential conference of the independent community groups, which took place in September 2009 at Dartington Hall in South Devon and was another great success. It was attended by 81 representatives from 50 independent community groups based in the peninsula, with keynote speeches from Mark Readman (Chief Officer of the national Consortium of LGBT Voluntary and Community Organisations) and others. The attenders particularly welcomed the direct participation of Devon and Cornwall Constabulary in this year's conference, and Intercom warmly acknowledges the constabulary's important contribution to the conference costs.

This year saw the end of the eighteen-month funded period of our LGBT Heritage and History Project. The project focused on promoting LGBT Histories across the peninsula and has created a large resource bank of material for Intercom and others to use and extend in future years. The Heritage Lottery Fund welcomed the outcomes of the project; we are deeply grateful to them for having made this important investment in the future, and the heritage, of the rural South West.

#### **Anti-Bullying in Cornwall**

Over the year, Kate Sicolo, our new schools worker in Cornwall attached to the Anti-Bullying in Cornwall team, has provided 94 lessons, assemblies and staff training sessions on homophobic bullying and LGBT awareness (over three thousand different attenders in all), and a further 37 sessions on generic bullying issues. She has held 153 one-to-one sessions with a total of 60 young people who were in need or at risk. Kate has provided homophobic bullying or LGBT-awareness sessions in 70% of the secondary schools in the County.

Amongst the four national and other conferences Kate has attended, her workshop at the Schools Out! conference, held in LGBT History Month, received particularly positive feedback. Kate has also made a major contribution to the LGBT History Month national Toolkit for Schools.

Our new CASSIA casework monitoring and reporting system, mentioned above, enables the Cornwall Anti-Bullying and Harassment Consortium to report to Cornwall Council, the project funder, on a wide range of key performance indicators including generic, racist and phobic bullying, attendance, safeguarding, and much more.

#### **Partnerships for Equality**

We continue to play an active part in developing partnerships with the public sector, and major advances continue to be made on all fronts, particularly in Cornwall, Devon and Dorset.

## **The Intercom Trust**

### **Report of the trustees for the year ended 31 August 2009**

#### **Financial review**

##### *Financial review*

Income for the year totalled £278,869 (2008:£291,440). Total resources spent amounted to £285,585 (2008:£279,767). The total balance of funds at 31 August 2009 was £61,006 (2008:£67,722) . A substantial proportion of these funds are restricted and can only be used for specific purposes. The balance of restricted funds at 31 August 2009 was £27,639 (2008:£43,250). The balance of unrestricted funds at 31 August 2009 was £33,367 (2008:£24,472). The trustees confirm that these accounts comply with requirements of relevant statute law, the Constitution of the Trust, and the appropriate edition of the Charity Commissioners' Statement of Recommended Practice. The relatively low level of donations from members of the public continues to reflect the fact that the great majority of our service-users and supporters are not themselves financially secure. We are deeply grateful to all who have given what they can, whether in financial support or in hours of time, to support the Trust's work among the largest vulnerable community in the peninsula.

##### *Reserves Policy*

The Trust has no permanent endowment, and has never been in a position to build up significant long-term reserves. The balance of restricted funds carried forward each year is in accordance with funders' expectations and agreed work plans, and covers scheduled expenditure in the short or medium-term future. The balance of unrestricted funds carried forward is to protect the Trust against becoming vulnerable to any short-term funding-gap; the Trustees aim to achieve a position where there is an unrestricted reserve able to cover three months' operating expenses, in case of need, and for the purpose of generating investment income. During the year we had to draw heavily on this small reserve to fill a funding-gap in the Help and Advocacy service area, but the effects of this have been mitigated by the generous grant-aid from the local public sector, and from the Government Hardship Fund, as mentioned above.

##### *Grant making policy*

Small grants of a few tens of pounds are made from unrestricted funds to smaller frontline groups when this can help them survive through a period of temporary but critical need. Other grants may be made from restricted funds when this falls within the terms of the grant in question.

##### *Risk exposure*

The Trustees and Executive Director are continuously assessing the Trust's exposure to risk. Expenditure, workplace activities and projections for work and budgeting are all managed on a day-to-day basis so as to minimise all medium and long-term risks. The major barrier to the Trust's development continues to be the difficulty of matching the public demand for services across the peninsula with funding that would enable us to develop the needed capacity.

## **The Intercom Trust**

### **Report of the trustees for the year ended 31 August 2009**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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 proper accounting records which 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 1993. 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.

The trustees recommend that Thompson Jenner remain in office until further notice.

This report was approved by the trustees on 22 February 2010 and signed on their behalf by

**Andrea Fairclough**  
**Secretary**

## **The Intercom Trust**

### **Independent examiner's report to the trustees on the unaudited financial statements of The Intercom Trust.**

I report on the financial statements of The Intercom Trust for the year ended 31 August 2009 which comprise the statement of financial activities, the balance sheet and the related notes.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act), and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

#### **Independent examiner**

**G J Salter FCCA  
Thompson Jenner  
Chartered Accountants  
1 Colleton Crescent  
Exeter  
Devon  
EX2 4DG  
23 February 2010**

**The Intercom Trust**

**Statement of financial activities**

**For the year ended 31 August 2009**

|   | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2009<br>Total<br>£ | 2008<br>Total<br>£ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                                 |       |                            |                          |                    |                    |
| Incoming resources from generating funds:                 |       |                            |                          |                    |                    |
| Voluntary income  | 2     | 69,124                     | 203,785                  | 272,909            | 267,928            |
| Activities for generating funds                           | 3     | 3,457                      | -                        | 3,457              | 16,327             |
| Investment income   | 4     | 1,624                      | -                        | 1,624              | 4,331              |
| Other incoming resources                                  | 5     | 879                        | -                        | 879                | 2,854              |
| <b>Total incoming resources</b>                           |       | <u>75,084</u>              | <u>203,785</u>           | <u>278,869</u>     | <u>291,440</u>     |
| <b>Resources expended</b>                                 |       |                            |                          |                    |                    |
| Staff costs   | 7     | 58,184                     | 127,133                  | 185,317            | 189,654            |
| Establishment costs                                       |       | 14,953                     | 1,645                    | 16,598             | 19,230             |
| Motor and travelling expenses                             |       | 5,426                      | 16,178                   | 21,604             | 16,126             |
| Accountancy fees  |       | 3,568                      | -                        | 3,568              | 4,230              |
| Legal and professional fees                               |       | 192                        | 9,836                    | 10,028             | 2,605              |
| Communications and IT                                     |       | 6,475                      | 8,871                    | 15,346             | 21,004             |
| Other office expenses                                     |       | 168                        | 2,243                    | 2,411              | 4,013              |
| Depreciation and impairment                               |       | 2,845                      | -                        | 2,845              | 2,524              |
| Bank charges  |       | -                          | -                        | -                  | 16                 |
| Volunteer care costs                                      |       | 16                         | 12                       | 28                 | 159                |
| Printing, postage and stationery                          |       | 1,838                      | 1,868                    | 3,706              | 8,550              |
| Advertising   |       | 5,818                      | 5,628                    | 11,446             | 4,432              |
| Rainbow Cafe costs  |       | -                          | 858                      | 858                | -                  |
| Conference costs  |       | -                          | 7,986                    | 7,986              | 5,010              |
| Consultation costs  |       | -                          | 664                      | 664                | -                  |
| Subscriptions   |       | 10                         | -                        | 10                 | -                  |
| Support Grants  |       | 3,170                      | -                        | 3,170              | 2,214              |
| <b>Total resources expended</b>                           |       | <u>102,663</u>             | <u>182,922</u>           | <u>285,585</u>     | <u>279,767</u>     |
| <b>Net incoming/(outgoing) resources before transfers</b> |       | (27,579)                   | 20,863                   | (6,716)            | 11,673             |
| Transfers between funds                                   |       | 36,474                     | (36,474)                 | -                  | -                  |
| <b>Net incoming/(outgoing) resources for the year</b>     |       | 8,895                      | (15,611)                 | (6,716)            | 11,673             |
| Total funds brought forward                               |       | 24,472                     | 43,250                   | 67,722             | 56,049             |
| <b>Total funds carried forward</b>                        |       | <u>33,367</u>              | <u>27,639</u>            | <u>61,006</u>      | <u>67,722</u>      |

**The notes on pages 12 to 19 form an integral part of these financial statements.**

## The Intercom Trust

### Balance sheet as at 31 August 2009

|   | Notes | £               | 2009<br>£     | £               | 2008<br>£     |
|---|-------|-----------------|---------------|-----------------|---------------|
| <b>Fixed assets</b>                                   |       |                 |               |                 |               |
| Tangible assets                                       | 11    |                 | 3,242         |                 | 6,087         |
| <b>Current assets</b>                                 |       |                 |               |                 |               |
| Debtors   | 12    | 34,526          |               | 29,254          |               |
| Cash at bank and in hand                              |       | 51,924          |               | 63,052          |               |
|   |       | <u>86,450</u>   |               | <u>92,306</u>   |               |
| <b>Creditors: amounts falling due within one year</b> | 13    | <u>(28,686)</u> |               | <u>(30,671)</u> |               |
| <b>Net current assets</b>                             |       |                 | <u>57,764</u> |                 | <u>61,635</u> |
| <b>Net assets</b>                                     |       |                 | <u>61,006</u> |                 | <u>67,722</u> |
| <b>Funds</b>  | 14    |                 |               |                 |               |
| Restricted income funds                               |       |                 | 27,639        |                 | 43,250        |
| Unrestricted income funds                             |       |                 | 33,367        |                 | 24,472        |
| <b>Total funds</b>                                    |       |                 | <u>61,006</u> |                 | <u>67,722</u> |

The financial statements were approved by the trustees on 22 February 2010 and signed on its behalf by

**Noel Beavis**  
Chair

The notes on pages 12 to 19 form an integral part of these financial statements.

## The Intercom Trust

### Notes to financial statements for the year ended 31 August 2009

#### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### 1.2. Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds are funds which have been given for particular purposes and projects and the donor has imposed restrictions that are legally binding on what the funds can be used for. More detail is given on the restricted funds note 16.

The charity periodically makes transfers of restricted funds to unrestricted funds to cover management and overhead expenses. These transfers are agreed with the funder, more details can be found in note 15.

##### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grants received for periods after the year end have been deferred and amount to £19,259 (2008: £23,942). Amounts deferred from the previous period and released in the current year amount to £23,942 (2008: £Nil).

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants received are mainly for training and consultancy services provided by the charity to a wide range of organisations across all sectors including from the Government and other public authorities.

Income from investments is included in the year in which it is receivable.

## The Intercom Trust

### Notes to financial statements for the year ended 31 August 2009

#### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. All assets costing more than £50 are capitalised. Equipment purchased with restricted funds are not capitalised but are written off to the SOFA in the year that they are purchased. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                                  |   |                   |
|----------------------------------|---|-------------------|
| Fixtures, fittings and equipment | - | 25% straight line |
|----------------------------------|---|-------------------|

#### 1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year. The regular cost of providing retirement pensions and related benefits is charged to the SOFA over the employees' service on the basis of a constant percentage of earnings.

#### 1.7. Irrecoverable VAT

Irrecoverable input VAT is charged to the SOFA as the charity is not VAT registered.

**The Intercom Trust**

**Notes to financial statements  
for the year ended 31 August 2009**

**2. Voluntary income**

|                                      | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>2009<br/>Total<br/>£</b> | <b>2008<br/>Total<br/>£</b> |
|--------------------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Donations                            | 4,843                               | -                                 | 4,843                       | 7,576                       |
| Devon & Cornwall Police              | 5,450                               | -                                 | 5,450                       | 12,500                      |
| Dorset LEA                           | 8,000                               | -                                 | 8,000                       | -                           |
| Other grant                          | 5,000                               | (470)                             | 4,530                       | 30,074                      |
| Big Lottery Fund (Community Fund)    | -                                   | 26,011                            | 26,011                      | 40,394                      |
| Capacity Builders                    | -                                   | -                                 | -                           | 12,250                      |
| Big Lottery Fund (BASIS)             | -                                   | 119,485                           | 119,485                     | 110,868                     |
| Heritage Lottery                     | -                                   | 3,224                             | 3,224                       | 19,960                      |
| Home Office - Victims of Crime Fund  | -                                   | -                                 | -                           | 34,306                      |
| ABC Project                          | -                                   | 35,035                            | 35,035                      | -                           |
| Equality and Human Rights Commission | -                                   | 20,000                            | 20,000                      | -                           |
| Standing Council Grant               | -                                   | 500                               | 500                         | -                           |
| Exeter Pride                         | 5,355                               | -                                 | 5,355                       | -                           |
| Help & Advocacy                      | 40,140                              | -                                 | 40,140                      | -                           |
| Link South West Community Services   | 336                                 | -                                 | 336                         | -                           |
|                                      | <u>69,124</u>                       | <u>203,785</u>                    | <u>272,909</u>              | <u>267,928</u>              |

**3. Activities for generating funds**

|                 | <b>Unrestricted<br/>funds<br/>£</b> | <b>2009<br/>Total<br/>£</b> | <b>2008<br/>Total<br/>£</b> |
|-----------------|-------------------------------------|-----------------------------|-----------------------------|
| Training income | 3,457                               | 3,457                       | 16,295                      |
| Events Income   | -                                   | -                           | 32                          |
|                 | <u>3,457</u>                        | <u>3,457</u>                | <u>16,327</u>               |

**4. Investment income**

|                          | <b>Unrestricted<br/>funds<br/>£</b> | <b>2009<br/>Total<br/>£</b> | <b>2008<br/>Total<br/>£</b> |
|--------------------------|-------------------------------------|-----------------------------|-----------------------------|
| Bank interest receivable | 1,624                               | 1,624                       | 4,331                       |
|                          | <u>1,624</u>                        | <u>1,624</u>                | <u>4,331</u>                |

**The Intercom Trust**

**Notes to financial statements  
for the year ended 31 August 2009**

**5. Other incoming resources**

|                       | <b>Unrestricted<br/>funds<br/>£</b> | <b>2009<br/>Total<br/>£</b> | <b>2008<br/>Total<br/>£</b> |
|-----------------------|-------------------------------------|-----------------------------|-----------------------------|
| Recharged costs       | 779                                 | 779                         | 2,704                       |
| HMRC online incentive | 100                                 | 100                         | 150                         |
|                       | <u>879</u>                          | <u>879</u>                  | <u>2,854</u>                |

**6. Analysis of support costs**

|                  | <b>Governance<br/>costs<br/>£</b> | <b>2009<br/>Total<br/>£</b> | <b>2008<br/>Total<br/>£</b> |
|------------------|-----------------------------------|-----------------------------|-----------------------------|
| Accountancy fees | 3,568                             | 3,568                       | 4,230                       |
|                  | <u>3,568</u>                      | <u>3,568</u>                | <u>4,230</u>                |

Accountancy fees for the year were made up of £714 in relation to external scrutiny of the financial records and £2,854 for other financial services.

**7. Employees**

| <b>Employment costs</b> | <b>2009<br/>£</b> | <b>2008<br/>£</b> |
|-------------------------|-------------------|-------------------|
| Wages and salaries      | 161,013           | 162,391           |
| Social security costs   | 16,020            | 16,000            |
| Pension costs           | 7,587             | 7,686             |
| Other costs             | 697               | 3,577             |
|                         | <u>185,317</u>    | <u>189,654</u>    |

No employee received emoluments of more than £60,000 this year or last year.

**Number of employees**

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

|                | <b>2009<br/>Number</b> | <b>2008<br/>Number</b> |
|----------------|------------------------|------------------------|
| Administration | <u>5</u>               | <u>7</u>               |

## The Intercom Trust

### Notes to financial statements for the year ended 31 August 2009

#### 8. Trustees' emoluments

|   | 2009              | 2008              |
|---|-------------------|-------------------|
|   | £                 | £                 |
| Remuneration and other emoluments   | -                 | -                 |
|   | <u>          </u> | <u>          </u> |
|   | <b>Number</b>     | <b>Number</b>     |
| Number of trustees to whom retirement benefits are accruing under a money purchase scheme | -                 | -                 |
|   | <u>          </u> | <u>          </u> |

No Trustees have been reimbursed with any expenses during the year.

#### 9. Pension costs

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity.

|                | 2009              | 2008              |
|----------------|-------------------|-------------------|
|                | £                 | £                 |
| Pension charge | 7,587             | 7,686             |
|                | <u>          </u> | <u>          </u> |

#### 10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

| 11. Tangible fixed assets                    | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>£        |
|--|---|-------------------|
| <b>Cost</b>                                  |   |                   |
| At 1 September 2008 and<br>At 31 August 2009 | 17,402                                      | 17,402            |
|  | <u>          </u>                           | <u>          </u> |
| <b>Depreciation</b>                          |   |                   |
| At 1 September 2008                          | 11,315                                      | 11,315            |
| Charge for the year                          | 2,845                                       | 2,845             |
|  | <u>          </u>                           | <u>          </u> |
| At 31 August 2009                            | 14,160                                      | 14,160            |
|  | <u>          </u>                           | <u>          </u> |
| <b>Net book values</b>                       |   |                   |
| At 31 August 2009                            | 3,242                                       | 3,242             |
|  | <u>          </u>                           | <u>          </u> |
| At 31 August 2008                            | 6,087                                       | 6,087             |
|  | <u>          </u>                           | <u>          </u> |

The Intercom Trust

Notes to financial statements  
for the year ended 31 August 2009

12. Debtors

|                                | 2009<br>£     | 2008<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 32,518        | 27,490        |
| Other debtors                  | -             | 281           |
| Prepayments and accrued income | 2,008         | 1,483         |
|                                | <u>34,526</u> | <u>29,254</u> |

13. Creditors: amounts falling due within one year

|                                   | 2009<br>£     | 2008<br>£     |
|-----------------------------------|---------------|---------------|
| Trade creditors                   | 2,478         | 1,278         |
| Other taxes and social security   | 3,306         | -             |
| Other creditors - deferred income | 19,259        | 23,942        |
| Accruals                          | 3,643         | 5,451         |
|                                   | <u>28,686</u> | <u>30,671</u> |

14. Analysis of net assets between funds

|  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|----------------------------|--------------------------|---------------------|
| Fund balances at 31 August 2009 as represented by: |                            |                          |                     |
| Tangible fixed assets                              | 3,242                      | -                        | 3,242               |
| Current assets                                     | 39,552                     | 46,898                   | 86,450              |
| Current liabilities                                | (9,427)                    | (19,259)                 | (28,686)            |
|  | <u>33,367</u>              | <u>27,639</u>            | <u>61,006</u>       |

15. Unrestricted funds

|                   | At<br>01.09.08<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | At<br>31.08.09<br>£ |
|-------------------|---------------------|----------------------------|----------------------------|----------------|---------------------|
| Unrestricted Fund | 24,472              | 75,084                     | (102,663)                  | 36,474         | 33,367              |
|                   | <u>24,472</u>       | <u>75,084</u>              | <u>(102,663)</u>           | <u>36,474</u>  | <u>33,367</u>       |

Purposes of unrestricted funds

Unrestricted funds comprise of those funds which the trustees are free to use in accordance with the charitable objects.

## The Intercom Trust

### Notes to financial statements for the year ended 31 August 2009

| 16. Restricted funds                 | At            |                    |                    |                 | At            |
|--------------------------------------|---------------|--------------------|--------------------|-----------------|---------------|
|                                      | 01.09.08      | Incoming resources | Outgoing resources | Transfers       | 31.08.09      |
|                                      | £             | £                  | £                  | £               | £             |
| Big Lottery Fund (Community Fund)    | (1,508)       | 26,011             | (24,249)           | (254)           | -             |
| Heritage Lottery Fund                | 12,867        | 3,224              | (10,739)           | (5,352)         | -             |
| Big Lottery Fund (BASIS)             | 25,822        | 119,485            | (98,421)           | (22,035)        | 24,851        |
| Awards for All                       | 6,069         | (470)              | (3,795)            | (1,804)         | -             |
| Anti-Bullying in Cornwall Project    | -             | 35,035             | (29,973)           | (2,774)         | 2,288         |
| Equality and Human Rights Commission | -             | 20,000             | (15,745)           | (4,255)         | -             |
| South West Foundation                | -             | 500                | -                  | -               | 500           |
|                                      |               |                    |                    |                 | -             |
|                                      | <u>43,250</u> | <u>203,785</u>     | <u>(182,922)</u>   | <u>(36,474)</u> | <u>27,639</u> |

#### Purposes of restricted funds

The Big Lottery Fund (Community Fund) Grant is a restricted fund, to provide a dedicated Community Helpline and Advocacy team to cover Cornwall, Plymouth, Devon and Torbay for three years beginning in March 2006.

The Heritage Lottery Fund Grant is a restricted fund. It is an eighteen-month project, funded by the Heritage Lottery Fund, to promote and support LGB/T Heritage and History Month activities across the peninsula.

Big Lottery Fund (BASIS) is a restricted fund to support the Trust's infrastructure services from November 2007 to October 2010.

The Awards for All funding is a one-year grant to set up the Rainbow Café as a drop-in centre for accessing support, help and community advocacy.

The Anti-Bullying in Cornwall Project ("ABC Project") dates from April 2008, and is funded by Cornwall County Council through a tender consortium consisting of The Intercom Trust, Young People Cornwall, and Victim Support Cornwall (the lead agency). Each of the three agencies is funded to employ one full-time anti-bullying worker in Cornwall schools.

The Equality and Human Rights Commission grant is to enable grassroots LGBT groups and the media to engage with each other across the South West region, and develop and publish good-practice guidelines for improving relations and media coverage of LGBT issues.

The South West Foundation grant is to enable Intercom and the grassroots groups to address disability-related barriers to participating in the work of LGBT Collective.

**The Intercom Trust**

**Notes to financial statements  
for the year ended 31 August 2009**

**17. Financial commitments**

At 31 August 2009 the company had annual commitments under non-cancellable operating leases as follows:

|                            | <b>2009</b>  | <b>2008</b>  |
|----------------------------|--------------|--------------|
|                            | <b>£</b>     | <b>£</b>     |
| <b>Expiry date:</b>        |              |              |
| Between one and five years | <u>7,060</u> | <u>6,320</u> |

The charity has the above annual commitment in relation to a rental agreement for office space.

**18. Comparative figures**

Comparative figures for 2008 relate to the year ended 31st August 2008.