

Charity number: 1072772

The Intercom Trust
Trustees' report and financial statements
for the year ended 31 August 2007

The Intercom Trust

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The Intercom Trust

Legal and administrative information

Charity number	1072772	
Business address	PO Box 285 Exeter Devon EX4 3ZT	
Trustees	Noel Beavis Karen Harris Andrew Duncan Jane Stavert Christopher Taylor Matthew Millmore	Chair & Acting Treasurer Treasurer from October 2007 Vice-Chair Acting Chair to October 2006
Secretary	Karen Harris	
Accountants	Thompson Jenner 1 Colleton Crescent Exeter Devon EX2 4DG	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent	

The Intercom Trust

Report of the trustees for the year ended 31 August 2007

The trustees present their report and the financial statements for the year ended 31 August 2007. The trustees who served during the year and up to the date of this report are set out on page 1.

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 relate to social isolation, crime and community safety, equal access to services, and young people's needs. Community consultation is mainstreamed throughout all services. The primary activities are (1) providing direct help for individuals in need, and (2) developing the local and sub-regional community by the provision of infrastructure support services for other community-led organisations. The Trust also provides training and consultancy services for a wide range of organisations across all sectors.

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, the Community Development Manager and Deputy Director, Paul Roberts, had operational responsibility for all infrastructure services and community development projects, and acted as volunteer co-ordination for infrastructure services. Andy Hunt and Tess Shellard had operational responsibility for helpline and advocacy services, Tess having responsibility for volunteer co-ordination. All these report to the Trustees through their line-manager, the Executive Director. Sarah Stephenson had operational responsibility for the LGB/T Heritage and History Month Project, reporting to Paul Roberts the Community Development Manager.

The Executive Director had operational responsibility for all other services.

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Report of the trustees for the year ended 31 August 2007

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.

Objectives and activities

Charitable objects

With the consent of the Charity Commission, the second of the Trust's three Objects was amended during the year to bring it more closely into line with current good practice relating to Objects that refer to human rights. The Objects now read:

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

Review of activities and achievements

The Trust employed two full-time and two part-time members of staff throughout the year. A further part-time post began in June 2007. Employed and skilled volunteer hours over the year totalled 6,900, of which more than 650 hours were spent in meetings with stakeholders and service-users, and more than 450 in travel.

Corporate Activities

The year began with the launch of the Trust's community survey report, *A Firmer Foundation* (September 2006), in the Barnfield Theatre in Exeter, in the presence of over a hundred professional colleagues and community members. The launch was chaired by Jane Stavert, Vice-Chair; key guests and speakers were Nigel Arnold (Acting Chief Constable), Roger Coe-Salazar (Chief Crown Prosecutor), Sue Sanders of the Metropolitan Police LGBT Independent Advisory Group, Mary-Ann McFarlane (Chief Probation Officer and Chair of the Local Criminal Justice Board), and Matt Millmore, Trustee and youth worker. We are deeply grateful to the independent research analyst, Wilson Wong of the University of Exeter Department of Psychology, to the Executive Director who co-wrote the report with Mr Wong, to our speakers, and to all who supported the launch.

Building on these new foundations the Executive Director wrote *The Extended Neighbourhood*, an LGB/T Community Strategy for the rural peninsula (December 2006). The Trust then started the long process of developing a new business plan based on the new evidence of need and the new community strategy.

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Report of the trustees for the year ended 31 August 2007

In the last month of the year the Trust launched a new website at last, completely replacing the previous one. We are deeply grateful to our web volunteer, who has worked immensely hard to design an attractive and functional site, easy to maintain and upgrade, and accessible to those with visual impairments and across a broad platform of browsers. In its first three weeks the new website registered nearly a thousand individual visitors, and two and half thousand separate pageloads. It is currently scoring 5/10 on Google's page ranking service: the same as Pink News, and a little less than Stonewall.

A Firmer Foundation and The Extended Neighbourhood can now be downloaded from our general resources page, www.intercomtrust.org.uk/resources.

The year ended with the Trust celebrating its tenth birthday. It is proposed to make this celebration a theme within all our activities during the eleventh year of work.

The Trust continues to rely heavily, but unsustainably, on the services of skilled people acting as volunteers. It is still a major priority to achieve a sustainable basis for all the Trust's core functions, both with a view to the retention of valued and skilled staff and with a view to securing the Trust's own future ability to deliver badly-needed services to individuals and to organisations in all sectors.

Help, Advocacy and Support

For the first eight years our helpline and advocacy and support services were provided on an unfunded voluntary basis. The current three-year Big Lottery Fund grant began in March 2006, and covers Devon, Cornwall, Plymouth and Torbay.

In its first twelve months the project reported well over 500 helpline calls, and 54 advocacy cases (compared with a projection of 24). Even though we have been able to widen the advertising of this service, it is becoming clear that only a small proportion of those who might wish to use such a service are aware that it exists.

In November 2006 the Help and Advocacy team re-started the Rainbow Café at the Intercom Centre on a biweekly basis (midday on Saturdays and Tuesday evenings) as a drop-in social event staffed by trained volunteers and staff. This has flourished, with nearly 400 visitors in the first ten months to August 2007, and has developed into an important access route for some whose circumstances make it difficult for them to approach the service by telephone.

We are deeply grateful to all the Helpline and Rainbow Café volunteers for their vital contribution to this service. Without both the help of skilled volunteers and the BIG funding the Help and Advocacy service could never have survived beyond 2006. We note, however, that even with its new funding the Help and Advocacy project had to call on the Trust's unrestricted reserves for significant added support in the financial year covered by this report. It is vital that we supplement the existing project funding from other sources, including developing the Rainbow Café as a drop-in information and help point, so as to make these badly needed community services sustainable and able to be fully responsive to the social need.

A magnificent donation of £5,000 from Torbay Pride Support has enabled the Help and Advocacy Manager to provide help for individuals in need across Devon, Cornwall, Plymouth and Torbay over and above the resources available through the Big Lottery Grant. We are immensely grateful to everyone involved with Torbay Pride Support for this generous and substantial gift, which has been used to set up a designated internal fund for client support called the Ashton Fund. It has already made a great difference to our ability to help individuals in need.

For details of this service area see www.intercomtrust.org.uk/help.

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Report of the trustees for the year ended 31 August 2007

Community Development

The Lynx South West project, which provides infrastructure support services for the roughly 95 independent LGB/T community-led groups and projects who are in touch with us across the peninsula, has flourished during the year, with increasing demand for high-level skilled services, at times outstripping our capacity to deliver. A support grant from Capacity Builders and a Big Lottery Fund BASIS Development Grant have made it possible for this project to survive, but we have also had to draw heavily on the Trust's unrestricted funds during the year so as to retain key staff and maintain services.

The Community Development Manager and Executive Director spent a great deal of the Spring and Summer researching and writing the Stage Two BASIS application and business plan. News that this application had been successful, and that the Lynx South West project is to be secure for three years on a fully funded basis, arrived just after the end of the year under report. We are deeply (it would not be too much to say joyfully) grateful to the Big Lottery Fund for enabling this service to continue and to develop in line with community needs. The new funding will start in November 2007.

For details of this service area see www.intercomtrust.org.uk/lsw.

LGB/T Heritage and History Month Project

A new eighteen-month project, funded by the Heritage Lottery Fund, to promote and support LGB/T Heritage and History Month activities across the peninsula began in June, when we were delighted to welcome Sarah Stephenson as the fifth member of the team, working within the Lynx South West community development project. By the end of August Sarah had already supported, enabled or set up LGB/T Heritage activities in three of the four counties, and much more is scheduled. There will be a full report on the first year of this project in next year's Annual Report: in the mean time, its webpage is at www.intercomtrust.org.uk/heritage.

Young People

An important grant from the Local Network Fund via the Devon Community Foundation enabled the Lynx South West project to facilitate methodical consultation amongst young LGB/T people across greater Devon, focusing on their sense of safety and their awareness of crime issues. The results will be made available before the end of 2007 through the Resources page of our website.

During the year an independent project, YouthLynx South West, formally requested the Trustees of Intercom to adopt it as an Intercom project so as to safeguard its future. YouthLynx South West is an important network of LGB/T youth officers and young people's groups, but without any formal infrastructure of its own the network's trustees had found that it had no capacity to develop and could not move towards becoming sustainable. Intercom is proud to have supported the new independent project from the start, and in the interests of protecting the network's future we have accepted the challenge of carrying forward this work in partnership with the constituent members of the network. The project now has its own webpage within the Lynx South West community development project at www.intercomtrust.org.uk/lsw/youthlynx.

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Report of the trustees for the year ended 31 August 2007

Young People's Issues: The JAAHB Project

The Trust continues to mainstream the needs and concerns of young people through all aspects of service delivery. In particular, the resources of our JAAHB Project (Joint Action Against Homophobic and Transphobic Bullying) underpin all our helpline and advocacy work when dealing with young people and their families, our strategic local planning with stakeholders, and our community development in respect of youth groups and family support.

Partnerships with the public sector

The Trust's rolling service level agreements with Devon and Cornwall Police Headquarters, Devon County Council, and Cornwall Children's Services have been vital to the Trust's ability to deliver services to our key stakeholders in the public sector. We have worked on a wide range of strategic planning issues with the police and Devon County Council. We have also worked with primary tier local Strategic Partnerships as much as capacity allowed (principally Devon, but increasingly also Cornwall and Dorset). Much of our involvement has centred on the mainstreaming of our own peninsular strategy, The Extended Neighbourhood (see above), around the themes of Health and Wellbeing, Safer and Stronger Communities, and Children and Young People. The Cornwall service level agreement supports the direct services we provide for young people and families in Cornwall.

Community Safety

A broad range of community safety and crime issues is, as always, central to our operations across all the service areas. We continue to try to raise awareness of the needs of LGB/T people and others who are vulnerable to phobic crime, especially in the rural areas. More detailed information about these aspects of our work is available on our website at www.intercomtrust.org.uk/safety.

We continue to administer the Cornwall, Devon and Isles of Scilly LGB/T Police Liaison Group on behalf of the LGB/T communities and individuals of the Force Area. For more information see the dedicated sub-web at www.intercomtrust.org.uk/safety/plg.

At the very end of the year we learned that we had been successful in our application to the Home Office Victims of Crime Fund for a grant to work with the other independent LGB/T helpline services across the peninsula, and with the Criminal Justice System, to research the available resources and gaps in services for victims of phobic crime across the sub-region, and draw up a joint business-plan to make consistent and adequate services available across the sub-region. This is a short-term grant to run from September 2007 to March 2008. For more information see the project webpage at www.intercomtrust.org.uk/safety/victimservices.htm.

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Report of the trustees for the year ended 31 August 2007

Financial review

Financial review

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

For reasons given above, the Trust has never been in a position to develop long-term or medium-term reserves. The annual accumulated fund at the end of last year has been drawn on more heavily than ever before to keep the Trust operating across funding gaps that were related to changes that the Trust could not have anticipated in funders' own timetables for the processing of grant applications. The Trust is now on course for a more stable future, and it is a priority to rebuild the unrestricted reserves to a safe level.

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 demand for services across the peninsula with funding that would enable us to employ workers to deliver the services that are being called for by the general public and also, notably, by the same public authorities that continue not to fund us or any other LGB/T community services.

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.

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**Report of the trustees
for the year ended 31 August 2007**

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 16 January 2008 and signed on their behalf by

**Karen Harris
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 2007 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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 and
Registered Auditors
28 January 2008**

**Thompson Jenner
1 Colleton Crescent
Exeter
Devon
EX2 4DG**

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Statement of financial activities

For the year ended 31 August 2007

	Notes	Unrestricted funds £	Restricted funds £	2007 Total £	2006 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	62,077	111,490	173,567	105,758
Activities for generating funds	3	6,588	-	6,588	6,756
Investment income	4	2,130	-	2,130	1,663
Other incoming resources	5	1,733	-	1,733	250
Total incoming resources		<u>72,528</u>	<u>111,490</u>	<u>184,018</u>	<u>114,427</u>
Resources expended					
Staff costs	7	59,955	66,109	126,064	86,544
Establishment costs		10,975	103	11,078	14,641
Motor and travelling expenses		4,230	2,195	6,425	5,985
Accountancy fees	6	3,055	-	3,055	1,215
Legal and professional fees		2,216	378	2,594	2,285
Communications and IT		3,845	501	4,346	3,075
Other office expenses		1,247	365	1,612	10,472
Bank charges		22	-	22	17
Depreciation and impairment		2,931	112	3,043	2,793
Volunteer care costs		157	-	157	-
Printing, postage and stationery		4,071	-	4,071	3,243
Advertising		2,424	655	3,079	2,909
Food & accommodation		-	-	-	30
Conference costs		377	-	377	111
Subscriptions		-	-	-	182
Total resources expended		<u>95,505</u>	<u>70,418</u>	<u>165,923</u>	<u>133,502</u>
Net incoming/(outgoing) resources before transfers		<u>(22,977)</u>	<u>41,072</u>	<u>18,095</u>	<u>(19,075)</u>
Transfers between funds		<u>16,537</u>	<u>(16,537)</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year		<u>(6,440)</u>	<u>24,535</u>	<u>18,095</u>	<u>(19,075)</u>
Total funds brought forward		<u>30,111</u>	<u>7,843</u>	<u>37,954</u>	<u>57,029</u>
Total funds carried forward		<u>23,671</u>	<u>32,378</u>	<u>56,049</u>	<u>37,954</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 2007

	Notes	£	2007 £	£	2006 £
Fixed assets					
Tangible assets	10		5,832		7,106
Current assets					
Debtors	11	6,046		8,586	
Cash at bank and in hand		61,735		36,086	
		<u>67,781</u>		<u>44,672</u>	
Creditors: amounts falling due within one year	12	<u>(17,564)</u>		<u>(13,824)</u>	
Net current assets			<u>50,217</u>		<u>30,848</u>
Net assets			<u>56,049</u>		<u>37,954</u>
Funds	13				
Restricted income funds			32,378		7,843
Unrestricted income funds			23,671		30,111
Total funds			<u>56,049</u>		<u>37,954</u>

The financial statements were approved by the trustees on 16 January 2008 and signed on its behalf by

Noel Beavis
Trustee

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

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Notes to financial statements for the year ended 31 August 2007

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 January 2005), 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. More detail is given on the restricted funds 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.

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.

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Notes to financial statements for the year ended 31 August 2007

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 including the charity's shop.

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. Depreciation is provided at rates calculated to write off the cost 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 lives on the basis of a constant percentage of earnings.

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2007 Total £	2006 Total £
Donations	5,971	-	5,971	565
Change Up (DEFRA and Home Office)	-	-	-	35,155
Devon & Cornwall Police	46,100	-	46,100	20,000
Other grant	10,006	-	10,006	12,450
Big Lottery Fund	-	45,172	45,172	23,554
Capacity Builders	-	15,000	15,000	14,034
BASIS	-	16,073	16,073	-
Local Network Fund	-	6,759	6,759	-
Heritage Lottery	-	24,950	24,950	-
Home Office - Victims of Crime Fund	-	3,536	3,536	-
	<u>62,077</u>	<u>111,490</u>	<u>173,567</u>	<u>105,758</u>

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Notes to financial statements
for the year ended 31 August 2007

3. Activities for generating funds

	Unrestricted funds £	2007 Total £	2006 Total £
Training income	6,588	6,588	6,756
	<u>6,588</u>	<u>6,588</u>	<u>6,756</u>

4. Investment income

	Unrestricted funds £	2007 Total £	2006 Total £
Bank interest receivable	2,130	2,130	1,663
	<u>2,130</u>	<u>2,130</u>	<u>1,663</u>

5. Other incoming resources

	Unrestricted funds £	2007 Total £	2006 Total £
Recharged costs	1,483	1,483	-
HMRC online incentive	250	250	250
	<u>1,733</u>	<u>1,733</u>	<u>250</u>

6. Analysis of support costs

	Governance costs £	2007 Total £	2006 Total £
Accountancy charges	3,055	3,055	1,215
	<u>3,055</u>	<u>3,055</u>	<u>1,215</u>

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Notes to financial statements
for the year ended 31 August 2007

7. Employees

Employment costs	2007 £	2006 £
Wages and salaries	108,122	70,097
Social security costs	11,222	7,983
Pension costs	5,374	3,576
Other costs	1,346	4,888
	<u>126,064</u>	<u>86,544</u>

No employee received emoluments of more than £60,000 (2006 : None).

Number of employees

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

	2007 Number	2006 Number
Administration	<u>4</u>	<u>2</u>

8. Trustees' emoluments

	2007 £	2006 £
Remuneration and other emoluments	<u>-</u>	<u>-</u>

	Number	Number
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 and amounted to £5,374 (2006 : £3,576).

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Notes to financial statements
for the year ended 31 August 2007

10. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 September 2006	12,854	12,854
Additions	1,769	1,769
At 31 August 2007	<u>14,623</u>	<u>14,623</u>
Depreciation		
At 1 September 2006	5,748	5,748
Charge for the year	3,043	3,043
At 31 August 2007	<u>8,791</u>	<u>8,791</u>
Net book values		
At 31 August 2007	<u>5,832</u>	<u>5,832</u>
At 31 August 2006	<u>7,106</u>	<u>7,106</u>
11. Debtors	2007	2006
	£	£
Trade debtors	4,010	8,000
Prepayments	2,036	586
	<u>6,046</u>	<u>8,586</u>
12. Creditors: amounts falling due within one year	2007	2006
	£	£
Trade creditors	14,619	271
Other creditors	-	11,438
Accruals and deferred income	2,945	2,115
	<u>17,564</u>	<u>13,824</u>

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Notes to financial statements
for the year ended 31 August 2007

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 August 2007 as represented by:			
Tangible fixed assets	4,338	1,494	5,832
Current assets	36,897	30,884	67,781
Current liabilities	(17,564)	-	(17,564)
	<u>23,671</u>	<u>32,378</u>	<u>56,049</u>

14. Unrestricted funds

	At 01.09.06	Incoming resources £	Outgoing resources £	Transfers £	At 31.08.07
Unrestricted Fund	<u>30,111</u>	<u>72,528</u>	<u>(95,505)</u>	<u>16,537</u>	<u>23,671</u>

Purposes of unrestricted funds

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

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15. Restricted funds	At				At
	01.09.06	Incoming resources	Outgoing resources	Transfers	31.08.07
	£	£	£	£	£
Capacity Builders	9,418	15,000	(20,784)	-	3,634
Big Lottery Fund	(1,575)	45,172	(28,641)	(12,964)	1,992
Heritage Lottery Fund	-	24,950	(5,044)	-	19,906
Local Network Fund	-	6,759	(3,349)	-	3,410
Basis Development Fund	-	16,073	(12,500)	(3,573)	-
Home Office - Victims of Crime Fund	-	3,536	(100)	-	3,436
	<u>7,843</u>	<u>111,490</u>	<u>(70,418)</u>	<u>(16,537)</u>	<u>32,378</u>

Purposes of restricted funds

The Capacity Builders Grant was a restricted fund from the Home Office and DEFRA, administered by Government Office for the South West. It was to support our work providing infrastructure services for LGB/T frontline groups across Cornwall, Devon, Dorset and Somerset, and to build our capacity to provide services into the future. The project ran from April 2006 to present.

The Big Lottery 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 a new eighteen-month project, funded by the Heritage Lottery Fund, to promote and support LGB/T Heritage and History Month activities across the peninsula.

The Local Network Fund Grant is a restricted fund to research life growing up LGB/T across Devon. The research focuses on young people 13-19 years old and Youth Views Devon will be launched as a result at the end of 2007.

BASIS Development Fund Grant is a restricted fund which enables the fine tuning of the BASIS stage 2 application by consulting with the frontline LGB/T organisations needs and priorities.

The Home Office Victims of Crime Fund Grant is a restricted fund to help look into the needs of victims of phobic crime across the peninsula. It will also enable us to bring the helpline services closer together and explore greater partnership working between the services, focusing on the policies and procedures that they work to.

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16. Financial commitments

At 31 August 2007 the company had annual commitments under non-cancellable operating leases as follows:

	2007	2006
	£	£
Expiry date:		
Between one and five years	<u>6,320</u>	<u>6,320</u>

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

17. Comparative figures

Comparative figures for 2006 relate to the year ended 31st August 2006.