

Charity registration number: 1072772

The Intercom Trust

Annual Report and Financial Statements

for the Year Ended 31 August 2017

Thompson Jenner LLP
1 Colleton Crescent
Exeter
Devon
EX2 4DG

The Intercom Trust
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The Intercom Trust

Reference and Administrative Details

Trustees	Andrea Fairclough, Secretary to 17 July 2017 (resigned 17 July 2017) Robert Reevy, Chair from 25 August 2016 Andrew Duncan, Treasurer to 6 March 2017 Matthew Millmore Jenny Wilcox (Appointed 20 October 2016) Chris Musgrave Treasurer from 6 March 2017 (Appointed 20 October 2016) Stephen Guy (Appointed 20 March 2017)
Secretary	Andrea Fairclough (secretary to 17 July 2017)
Principal Office	PO Box 285 Exeter Devon EX4 3ZT
Charity Registration Number	1072772
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Thompson Jenner LLP 1 Colleton Crescent Exeter Devon EX2 4DG

The Intercom Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the Charity for the year ended 31 August 2017.

Structure, governance and management

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

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. (Currently our primary activities are focused on Cornwall, Devon, Dorset, Wiltshire and Somerset). 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.

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, and Deputy Director, Andy Hunt, are 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 Chris Musgrave, the Treasurer, who is his line-manager as of March 2017. 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.

The Intercom Trust

Trustees' Report (continued)

4. Defining, and implementing, Trust strategy and policy within limits defined from time to time by the Board of Trustees.

5. Strategic development of the Trust.

6. Delivery of the Trust's partnership and infrastructure services.

Andy Hunt, Deputy Director, manages the Help, Support and Advocacy team as well as delivering strategic projects and working with Michael on Trust development. At full strength, the HSA team consisted during the year of five full-time and five part-time support-workers (7.3 FTE), based in our central office in Exeter and our off-site offices in Bournemouth, Plymouth, Redruth and (until March 2017) Salisbury.

The Executive Director has operational responsibility for all other services, and is the Trust's nominated officer with responsibility for implementing and developing Trust policies. In parts of this latter role he is supported by Matthew Millmore (fostering social worker with Action for Children) who is the Trustee with safeguarding responsibilities. Paul Dawson, the Administrator, works to the Executive Director.

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 then apply to become Trustees, giving an account of how their knowledge, skills and experience match the Trust's formal Trustee Core Skills document. Trustees are provided with induction and training days that cover the aims, values, operations and history of the Trust, and the responsibilities of charitable trustees.

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.

The Intercom Trust

Trustees' Report (continued)

Achievements and performance

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.

Corporate activities

Trustees.

In October 2016 we welcomed two new Trustees to the Board, Jenny Wilcox and Chris Musgrave, and in March 2017 we welcomed Stephen Guy. In July 2017 we very regretfully said good-bye to Andrea Fairclough, who had been a deeply valued colleague on the Board since 2009.

Development.

The grant from the Cabinet Office's Local Sustainability Fund, announced in last year's report, has made an enormous difference to the Trust's power to develop and become more sustainable. It enabled us to appoint a part-time Strategic Development Manager, Richard Smith, to work with Michael and Andy on a wide spectrum of activities towards development of the Trust.

We have written an up-to-date Strategic Plan and Operational Plan, made many new contacts across the public sector, identified new funding opportunities, updated many policies and procedures to be compliant with new funding contracts, and significantly broadened awareness of Intercom's services, and of LGBT+ community profiles, needs and issues. We have also updated the Trust's Vision and Mission statements.

With this funding, and within the new strategic plan, we have pursued a project which we named "Fair Access", to promote the business-case, and the advantages for the public sector, of cross-border joint commissioning of specialist services such as Intercom's. This has led to a significant and very positive change in the funding landscape for the Trust. Amongst other important developments, we have recreated our online community consultation project and amalgamated it with the main website, and equipped ourselves to produce high-quality videos in social media and on our online training site.

Cross-border strategic planning, and joint commissioning of integrated cost-effective specialist services, over a wide area are both still rare within the region, but Intercom is convinced that (particularly in this period of financial stress) this is the only cost-effective way forward towards ensuring that the public sector is providing necessary services for vulnerable and invisible LGBT+ people at the same level as they do to other members of the public.

We thank Richard Smith very warmly indeed for his ten months with us, funded by the LSF, as our Strategic Planning Manager. His skills and leadership have made a lasting difference to the Trust's development and sustainability.

As part of our LSF-funded strategic planning, we have taken steps with the Charity Commission to change Intercom from being a charitable trust to being a charitable incorporated organisation, in line with current national best practice. This change was activated at the close of the year under report. Next year's report will be under a different registered charity number. The CIO has seamlessly inherited all the assets, liabilities and history of the original Trust, and the change does not affect any of the activities or principles or policies under which Intercom operates. The original Trust will remain in existence as a dormant charity until the leaflets, posters etc. that bear the old registered charity number are no longer in circulation.

The Intercom Trust

Trustees' Report (continued)

We have been in discussions with the long-established LGBTQ Youth Group in Cornwall, "Yay", during the year, and are currently looking into the possibility of merging the two organisations so as to ensure the continuation of the critical services that Yay provides for LGBTQ young people in Cornwall.

The Trust's auto-enrolment date for staff pensions occurred during the year, and the Trust has accordingly set up a government-compliant staff pension scheme with The People's Pension.

IT, website, and social media.

In response to the national reports of ransomware attacks in May, the Trust heightened its software-based protection-level, and provided protective refresher-training for the staff. Our three highest-ranked tweets of the year were in respect of raising awareness of child sexual exploitation (4,633 impressions), our proposal to set up an LGBT+ Asylum Seeker Support group (4,470 impressions), and our Schools Transgender Guidance document (3,467). Other high-ranking tweets covered the reporting of hate crime, our Family Days for families with children living with gender identity questions, LGBT History Month, various South West Pride events, and Transgender Day of Remembrance. In the summer, a series of 23 mental-health related tweets logged a total of 28,855 impressions.

We posted numerous popular Facebook posts, covering a wide range of topics. The most popular ranged from mental health support in Plymouth to the atrocities in Chechnya, by way of carers' support in Devon, our Kind Mind self-help group and our Gender Identity Family Days, online safety and hate crime reporting, and our achieving CPD accreditation for our training.

Partnerships.

We continue to work on developing our community-based stakeholder relationships, including funded partnerships, with local government, the NHS and the police service.

We are delighted to report that the national NHS Gender Identity Service for under-18s, "GIDS", is now using part of our new premises two or three days a week, under contract with us, as a South West hub for their own services to young people and their families. We have long been working in close partnership with GIDS, as also with the equivalent service in Exeter for adults, the Laurels, and we welcome this very practical strengthening of the relationship, which has greatly benefited both their and our own service-users, and helped with the smooth running and efficiency of both organisations. GIDS have used our premises for 57 days from November 2016 onwards. Needless to say, there is a significant overlap between their client-list and our own, and a great deal of day-to-day signposting and referral in both directions.

Our relationship with Plymouth University's Department of Clinical Psychology has continued very fruitfully: we very warmly thank Gemma Budge, our intern for the year, who made a wonderful contribution to developing our Help Support and Advocacy Service (see below).

In the third sector, we continue to work closely with a wide range of local and regional organisations in all sectors, across pan-Dorset, pan-Devon, and Cornwall, and further afield with our colleagues at the national Consortium of LGB and Trans Community and Voluntary Organisations and others.

The Intercom Trust

Trustees' Report (continued)

Training.

The online training package that we developed for mental health practitioners (see below, "Mental healthcare") has been so successful that as part of our Local Sustainability Fund development project we have improved our audio-visual resources and also signed up with CPD to have our training (both online and face-to-face) formally accredited.

We have delivered face-to-face training, and also informal round-table consultancy, across the South West, including many schools and three universities, the NHS, a fostering service, a trade union, and many others.

Projects

Mental healthcare. The community-led film that we commissioned last year, around LGB and Trans service-users' experiences of mental health needs and healthcare provision (see the previous Annual Report), focused on identifying a need for wider and deeper training for mental health practitioners in the NHS (Mental health: An LGBT+ Perspective: <https://www.youtube.com/watch?v=Yi3CI9f0WmE>).

The online training package for mental health practitioners that we developed in response has continued to flag up a 97% satisfaction rating amongst those who have completed it. We are very grateful to NHS England for a grant during the year to promote the importance of user participation and engagement, which has led to a second video, Mental health - Gathering Community Voices (<https://www.youtube.com/watch?v=bi6iR9dRiRM>). Many thanks to NHS England's Public Participation Team for this grant, and also for the helpfulness and patience with which they helped us make the project real.

Conferences on young people and the transitioning pathway. We continue to hold our occasional "Lost in Transition" conferences for professionals around gender conflict in children and young people. The next in the series will take place in Plymouth in December 2017.

Donations. We cordially and gratefully thank all individual, corporate and charitable donors to the Trust during the year. All donations are deeply valued and put to good use. In particular, we wish to publicly thank those private donors who provide core support for the Trust by Standing Order, and the anonymous donors who give through Payroll Giving schemes.

We record our very deep thanks to the family of Sue Smith, a former service-user who died on 27 September 2016. We had worked very closely with Sue for several years to support her in her terminal illness, and in dealing with access-barriers, lack of skills, and actual discrimination and prejudice across a wide range of public and commercial services. Sue asked us to use her case to promote the importance of achieving an equal fair and informed society, and to illustrate the breadth of our work. Her family have generously given £2,000 as "Susan's Fund", to support our work for the relief of emotional distress amongst LGBT+ people in Pan-Devon.

The local firm Best Practice Online continued to give the Trust immensely valued and very generous financial support. Devon NUT also contributed generously to support our work in schools and with children and young people.

Many of our own present and past service-users were able to contribute to our Ashton Fund, a dedicated hardship fund for the direct support of people in special need. All Payroll Giving donations are also added to the Ashton Fund. We are deeply grateful to all these donors.

The Intercom Trust

Trustees' Report (continued)

Once again, the Trustees thank all staff very warmly indeed for their loyalty, patience, their extraordinary dedication, and their professionalism and skills. We thank them above all for their unvarying focus on the Trust's need to respond to growing public demand by providing our critical services to members of the public as widely, promptly and accessibly as possible.

At the end of the year the Trust has four offices, in Exeter, Bournemouth, Plymouth, and Redruth.

Help, Support and Advocacy Service ("HSA")

The Help Support and Advocacy service continued to respond to calls for help from individual members of the public across Cornwall, Plymouth, Devon, Torbay, Dorset, Bournemouth, Poole, Wiltshire and Swindon. As the usage and demand figures continue to climb, we are very grateful to the Big Lottery Fund for allowing us to vire unspent funds towards recruiting a new post of part-time Helpline Worker, to share this part of the team's activities. (See "Monitoring" below.) Our long-standing support-worker, Tina Hill-Art, is now working as our Volunteer Counselling Co-Ordinator: we have currently five volunteer counsellors, all in their final year of professional training. They receive joint external supervision on Intercom's behalf from our colleagues in the Red Earth Counselling service.

Our Helpline Supervisor, Max Cohen, and our clinical psychology intern from Plymouth University, Gemma Budge, worked together to develop and deliver a pilot 10-session course of compassionate mindfulness group sessions, badged as "Kind Mind", which proved very successful indeed (9 attendances). We will be running this on a regular basis.

Gemma's year with us as an intern has been wonderfully successful, and of great mutual benefit. We are immensely grateful to her for choosing Intercom for her internship, and to the Department of Clinical Psychology for their long-running and deeply valued partnership with us. We are delighted to learn that there is a prospect of our welcoming another intern in the coming academic year.

Our Gender Identity Family Days are social and self-help groups for families who include a child or young person who is living with a degree of gender identity conflict. We have held 28 of these during the year (282 attendances), in Bideford, Camborne, Dorchester, Exeter and Plymouth. We set these up in partnership with our local stakeholders, such as Yay (LGBTQ Youth Cornwall), SPACE Youth Project in Dorset, and X-Plore in Devon and our national colleagues in GIDS.

We continue to work closely with Devon and Cornwall Police Victim Care Unit, and with our partners within the VCU Network. Just over one quarter of all our service-users are victims of crime or bring us a crime-related problem.

We regretfully said good-bye to two members of our team over the summer, Jacqui Battle and Dwayne Morgan. We thank them very warmly for their work as part of the HSA team, and wish them well for the future.

Funding. The work of this service-area was supported during the year by a major grant from the Big Lottery Fund's Reaching Communities programme, and by local grants and contracts with Cornwall Council, Northern Eastern and Western Devon Clinical Commissioning Group, South Devon and Torbay Clinical Commissioning Group, and the three Police and Crime Commissioners for Devon & Cornwall, Dorset, and, to the end of March, Wiltshire.

We recognise with great gratitude the commitment and support of Angus McPherson, Wiltshire's Police and Crime Commissioner, whose office funded Intercom's help and support activities for nearly two years. We are currently looking at options for re-establishing our work in Wiltshire, both community development and help support and advocacy, with an appropriately broad mix of funding sources. For separate funding from Wiltshire Council during the year, see "Community development" below.

The Intercom Trust

Trustees' Report (continued)

We continue to offer to work with all public authorities in the region, sharing our evidence-base and our knowledge of the access-barriers and community needs.

This year expenditure from the Ashton Fund, our Hardship Fund for individuals, has totalled £270, while the year's income was £696. At the end of the year the Ashton Fund stands at £906.

Monitoring. In this reporting year the Helpline service logged 7,709 activities (calls and meetings), an average of 642 a month compared with 548 a month in the previous year. The numbers of identifiable clients rose to 709, a very significant advance on last year's figure of 535 and on the preceding year's figure of 433. (There were also one-off helpline calls from around 141 other members of the public, making a total service-user-base of around 850, risen from 700 in the previous year.) There were 1,017 face-to-face support meetings with service-users, compared with 743 in the previous year, and 358 in the year before that, and we facilitated a further 66 self-help groups for local people.

The bulk of the increase relates, as before, to new callers from Pan-Devon.

As in previous years, a number of these service-users were long-term users on account of extensive and multiple disadvantage, or repeat victimisation, or chaotic circumstances, or simply permanent need (for example, because of learning disability or other long-term disadvantage). However, 67% of callers in the year under report were making their first contact with the service.

The profiles of need, and of distance travelled, are very much the same as we reported in this place last year and the year before. The proportion of young service-users and their families and other responsible adults) who approach us for support over gender and gender-identity issues continues to rise year on year.

User-satisfaction with their contacts with our service continues to be over 99% (n=3,567): that is, in 52% of contacts the service-user expressed their satisfaction, in another 38% the service was asked for something clear and simple, and delivered what was asked for, and in almost all other contacts the support-worker was able to be confident that the service-user was satisfied. There were 17 contacts where the service-user expressed dissatisfaction, compared with 46 contacts where the same users expressed explicit satisfaction.

The Trustees thank not only the Intercom staff team for their work, but also the dedicated external team of professional counsellors who have provided their skills and time, often at reduced cost or entirely free of cost, to support some of our most seriously disadvantaged clients and help them move onwards.

We are deeply grateful to all our funders for making it possible for the Trust to maintain this critical service for the public. On the evidence of our helpline contacts, and of the issues that are being brought to us, both the social need and the public demand for this service continue to increase year on year.

Partnerships for Equality

We have continued to develop broader and deeper partnerships with the public sector, and particularly with the NHS, local government, and the police service. Much new work of this kind during the year was funded by the Local Sustainability Fund.

The Strategic Mental Health Project, funded by Comic Relief, began in September 2013 and ended in December 2016. It has been invaluable in raising the profile of LGBT+ mental healthcare gaps and community needs amongst strategic planners and commissioners. Funding a strategic project such as this was a bold innovation within Comic Relief's Mental health funding programme, and we believe it has proved itself well worthwhile. Our deepest thanks to all our friends and colleagues at Comic Relief.

The Intercom Trust

Trustees' Report (continued)

We maintain our funded role in Devon County Council's Equality Reference Group, which we joined when it was set up in 2002. This provides professional third-sector equality and diversity expertise, support and scrutiny for the Council, and community expertise and skills for the Devon Equality Partnership. The contract was re-commissioned during the year, according to its three-year cycle, and we are glad to say that in company with most of our partner-agencies on the existing group Intercom's tender was successful.

Community Development

A funded partnership with Wiltshire Council, to improve engagement with LGBT+ people in the County, scoped out local development needs and gaps and other issues, and gave us an invaluable opportunity to share perspectives and approaches between public-sector workers in the localities and Intercom's community-development work. This partnership work continues.

We continue to provide infrastructure support services for approximately 100 independent LGBT community-led groups and projects across the peninsula, helping with fundraising, governance etc., and supporting new initiatives to set off on a sound sustainable basis. The LGBT Collective, our network for the independent grassroots initiatives across the South West, has been rebadged as The LGBT+ Directory, and has a public face on our new website under "Directory". It continues to provide a unique opportunity for local people and their frontline groups to liaise, and promote their events, set up new groups, and make their voices heard across the peninsula.

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

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.

Grant making policy

Our Ashton Fund is a designated fund solely for providing direct help for individuals in need, maintained by payroll giving and other donations from members of the public, and by occasional small grants. The Ashton Fund can only be used to assist individuals who are living with serious personal hardship.

When the Trust has the capacity, and funds other than the Ashton Fund are available, the Trust also makes occasional small grants to other frontline groups when this can help them survive through a period of temporary but critical need. Other such grants may be made from restricted funds when this falls within the terms of the grant in question.

The Intercom Trust

Trustees' Report (continued)

The Prudence de Villiers Memorial Fund is a restricted fund for supporting Pride events and community development in Plymouth.

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, being particularly careful to ensure that the Trust is at all times basing its future budgets for expenditure on income that is definitely assured. 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. However, developments over this year and last year continue to be very encouraging.

The annual report was approved by the trustees of the Charity on and signed on its behalf by:

.....
Jenny Wilcox (Appointed 20 October 2016)
Trustee

The Intercom Trust

Statement of Trustees' Responsibilities

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

The law applicable to charities 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the Charity on and signed on its behalf by:

.....
Jenny Wilcox (Appointed 20 October 2016)
Trustee

The Intercom Trust

Independent Examiner's Report to the trustees of The Intercom Trust

I report on the accounts of the charity for the year ended 31 August 2017 which are set out on pages 14 to 27 .

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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.

The Intercom Trust

Independent Examiner's Report to the trustees of The Intercom Trust (continued)

Independent examiner's statement

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

(1) which gives me a reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
David Tucker FCCA

1 Colleton Crescent
Exeter
Devon
EX2 4DG

Date:.....

The Intercom Trust

Statement of Financial Activities for the Year Ended 31 August 2017

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
Income and Endowments from:				
Donations and legacies	2	14,786	-	14,786
Charitable activities	3	102,606	287,593	390,199
Investment income	4	78	-	78
Total Income		<u>117,470</u>	<u>287,593</u>	<u>405,063</u>
Expenditure on:				
Charitable activities	5	<u>(165,205)</u>	<u>(229,617)</u>	<u>(394,822)</u>
Total Expenditure		<u>(165,205)</u>	<u>(229,617)</u>	<u>(394,822)</u>
Net (expenditure)/income		(47,735)	57,976	10,241
Gross transfers between funds		<u>75,314</u>	<u>(75,314)</u>	-
Net movement in funds		27,579	(17,338)	10,241
Reconciliation of funds				
Total funds brought forward		<u>29,863</u>	<u>75,142</u>	<u>105,005</u>
Total funds carried forward	15	<u><u>57,442</u></u>	<u><u>57,804</u></u>	<u><u>115,246</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2016 £
Income and Endowments from:				
Donations and legacies	2	3,402	-	3,402
Charitable activities	3	167,866	232,272	400,138
Investment income	4	146	-	146
Total Income		<u>171,414</u>	<u>232,272</u>	<u>403,686</u>
Expenditure on:				
Charitable activities	5	<u>(218,967)</u>	<u>(140,422)</u>	<u>(359,389)</u>
Total Expenditure		<u>(218,967)</u>	<u>(140,422)</u>	<u>(359,389)</u>
Net (expenditure)/income		(47,553)	91,850	44,297
Gross transfers between funds		<u>40,897</u>	<u>(40,897)</u>	-
Net movement in funds		(6,656)	50,953	44,297
Reconciliation of funds				
Total funds brought forward		<u>36,519</u>	<u>24,189</u>	<u>60,708</u>
Total funds carried forward	15	<u><u>29,863</u></u>	<u><u>75,142</u></u>	<u><u>105,005</u></u>

The Intercom Trust
(Registration number: 1072772)
Balance Sheet as at 31 August 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	11	1,633	2,553
Current assets			
Debtors	12	12,162	86,502
Cash at bank and in hand		<u>114,162</u>	<u>45,654</u>
		126,324	132,156
Creditors: Amounts falling due within one year	13	<u>(12,711)</u>	<u>(29,704)</u>
Net current assets		<u>113,613</u>	<u>102,452</u>
Net assets		<u>115,246</u>	<u>105,005</u>
Funds of the Charity:			
Restricted income funds		57,804	75,142
Unrestricted income funds			
Unrestricted income funds		<u>57,442</u>	<u>29,863</u>
Total funds	15	<u>115,246</u>	<u>105,005</u>

The financial statements on pages 14 to 27 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Chris Musgrave Treasurer from 6 March 2017 (Appointed 20 October 2016)
Trustee

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017

1 Accounting policies

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Intercom Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised on a receivable basis.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

1 Accounting policies (continued)

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £50 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line basis

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objects of the Charity.

Designated funds are resources set aside from unrestricted funds for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

1 Accounting policies (continued)

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme. Contributions are charged in the SOFA as they become payable in accordance with the rules of the scheme.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2017 £	Total 2016 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	696	696	730
Donations from individuals	14,090	14,090	1,712
Grants, including capital grants;			
Grants from other charities	-	-	960
	<u>14,786</u>	<u>14,786</u>	<u>3,402</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

3 Income from charitable activities

	Unrestricted funds		Total 2017 £	Total 2016 £
	General £	Restricted funds £		
Community support activities	225	-	225	75
Service level agreements	4,250	-	4,250	7,385
Training and consultancy income	15,647	-	15,647	9,736
Other charitable activity income	12,592	-	12,592	4,506
Comic Relief	-	6,786	6,786	39,508
Dorset Police and Crime Commissioner	17,132	-	17,132	16,075
Devon NHS	-	13,560	13,560	13,560
Cornwall Council	-	24,000	24,000	35,230
West Dorset Council	-	-	-	1,000
Wiltshire Police and Crime Commissioner	-	-	-	10,674
Devon and Cornwall Police and Crime Commissioner	35,000	-	35,000	95,254
BLF Reaching Communities	-	159,791	159,791	-
Local Sustainability Fund	-	31,920	31,920	34,580
Devon Clinical Commissioning Group	-	50,536	50,536	50,536
Big Lottery Fund (Reaching Communities)	-	-	-	82,019
NHS England	-	1,000	1,000	-
Dorset police	17,760	-	17,760	-
	<u>102,606</u>	<u>287,593</u>	<u>390,199</u>	<u>400,138</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

4 Investment income

	Unrestricted funds	Total 2017	Total 2016
	General		
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	78	78	146

5 Expenditure on charitable activities

	Activity undertaken directly	Total 2017	Total 2016
	£	£	£
Rent and rates	28,865	28,865	26,221
Wages and salaries	278,011	278,011	256,458
Staff training	486	486	26
Other costs	13,324	13,324	1,096
Water rates	-	-	396
Light, heat and power	2,841	2,841	2,319
Insurance	533	533	992
Repairs and maintenance	34	34	2,069
Telephone and fax	4,918	4,918	3,388
Office expenses	5,212	5,212	2,814
Computer software and maintenance costs	1,948	1,948	7,172
Printing, postage and stationery	2,473	2,473	2,460
Conference costs	2,260	2,260	1,826
Victim support expenditure	22,318	22,318	25,391
Travel and subsistence	15,280	15,280	17,081
Advertising	1,203	1,203	1,928
Consultancy fees	9,857	9,857	2,269
Legal and professional fees	-	-	260
Depreciation of fixtures, fittings and equipment	1,249	1,249	1,263
Governance costs	3,960	3,960	3,960
Bank charges	50	50	-
	394,822	394,822	359,389

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

5 Expenditure on charitable activities (continued)

£165,205 (2016 - £218,967) of the above expenditure was attributable to unrestricted funds and £229,617 (2016 - £140,422) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £3,960 (2016 - £3,960) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2017 £	Total 2016 £
Independent Examiner's remuneration	3,960	3,960	3,960
	<u>3,960</u>	<u>3,960</u>	<u>3,960</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2017 £	2016 £
Depreciation of fixed assets	<u>1,249</u>	<u>1,263</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

9 Staff costs

The aggregate payroll costs were as follows:

	2017	2016
	£	£
Staff costs during the year were:		
Wages and salaries	251,740	227,597
Social security costs	16,394	20,359
Pension costs	9,877	8,502
	<u>278,011</u>	<u>256,458</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2017	2016
	No	No
Service delivery	<u>10</u>	<u>10</u>

No employee received emoluments of more than £60,000 during the year

10 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2016	45,435	45,435
Additions	329	329
	45,764	45,764
At 31 August 2017		
Depreciation		
At 1 September 2016	42,882	42,882
Charge for the year	1,249	1,249
	44,131	44,131
At 31 August 2017		
Net book value		
At 31 August 2017	1,633	1,633
At 31 August 2016	2,553	2,553

12 Debtors

	2017 £	2016 £
Trade debtors	7,398	77,582
Prepayments	1,764	4,226
Other debtors	3,000	4,694
	12,162	86,502

13 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	1,754	16,725
Other taxation and social security	4,942	4,661
Other creditors	2,265	4,038
Accruals	3,750	4,280
	12,711	29,704

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

14 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £9,877 (2016 - £8,502).

15 Funds

	Balance at 1 September 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2017 £
Unrestricted funds					
<i>Unrestricted general funds</i>					
Unrestricted income fund	29,383	114,774	(164,875)	75,314	54,596
<i>Unrestricted designated funds</i>					
Ashton (Hardship) Fund)	480	2,696	(330)	-	2,846
Total unrestricted funds	<u>29,863</u>	<u>117,470</u>	<u>(165,205)</u>	<u>75,314</u>	<u>57,442</u>
Restricted funds					
South West Foundation	-	1,000	(1,000)	-	-
Big Lottery Fund (Reaching Communities)	8,130	159,791	(141,170)	(9,984)	16,767
Prudence de Villiers Fund	972	-	-	-	972
Comic Relief	9,286	6,786	(14,552)	(1,234)	286
Local Sustainability Fund	13,997	31,920	(45,917)	-	-
Wiltshire Council Project	5,369	-	(2,978)	-	2,391
Cornwall Troubled Families	-	24,000	(24,000)	-	-
New Devon Clinical Commissioning Group	29,478	50,536	-	(50,536)	29,478
SDT Clinical Commissioning Group	7,910	13,560	-	(13,560)	7,910
Total restricted funds	<u>75,142</u>	<u>287,593</u>	<u>(229,617)</u>	<u>(75,314)</u>	<u>57,804</u>
Total funds	<u>105,005</u>	<u>405,063</u>	<u>(394,822)</u>	<u>-</u>	<u>115,246</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

15 Funds (continued)

	Balance at 1 September 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2016 £
Unrestricted funds					
<i>Unrestricted general funds</i>					
Unrestricted income fund	36,069	170,844	(218,427)	40,897	29,383
<i>Unrestricted designated funds</i>					
Ashton (Hardship) Fund)	450	570	(540)	-	480
Total unrestricted funds	<u>36,519</u>	<u>171,414</u>	<u>(218,967)</u>	<u>40,897</u>	<u>29,863</u>
Restricted funds					
Big Lottery Fund (Reaching Communities)	405	82,020	(69,158)	(5,137)	8,130
Dorset Police Consultation Group	376	2,700	(1,953)	(1,123)	-
Prudence de Villiers Fund	972	-	-	-	972
Comic Relief	18,284	26,608	(31,907)	(3,699)	9,286
Awards for All	3,000	-	(3,000)	-	-
Equality and Human Rights Commission	1,152	12,900	(9,821)	(4,231)	-
Local Sustainability Fund	-	34,580	(20,583)	-	13,997
Wiltshire Council Project	-	5,369	-	-	5,369
Cornwall Troubled Families	-	4,000	(4,000)	-	-
New Devon Clinical Commissioning Group	-	50,535	-	(21,057)	29,478
SDT Clinical Commissioning Group	-	13,560	-	(5,650)	7,910
Total restricted funds	<u>24,189</u>	<u>232,272</u>	<u>(140,422)</u>	<u>(40,897)</u>	<u>75,142</u>
Total funds	<u>60,708</u>	<u>403,686</u>	<u>(359,389)</u>	<u>-</u>	<u>105,005</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

15 Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

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

Ashton (Hardship) Fund:

Funds designated by management for providing direct help to individuals in need.

Big Lottery Fund (Reaching Communities):

The Big Lottery Fund (Reaching Communities) was a three-year restricted fund grant (June 2010 - May 2013), to support Intercom's Helpline Advocacy and Support services for individuals in need across Cornwall, Devon, Plymouth and Torbay.

Dorset Police Consultation Group:

The Dorset Police consultation Group aims to set up and maintain a consultation group of local people from Dorset, Bournemouth and Poole to advise Dorset Police and help them improve services for LGB and Trans people.

Prudence de Villiers Fund:

The Prudence de Villiers Fund comprises the assets of the former charity Plymouth Pride Event, which were transferred to Intercom under the terms of the dissolution of Plymouth Pride Event. The fund's purpose is to assist and support local community-led Pride and similar events in Plymouth. The fund was named in memory of the late and much-loved Prudence de Villiers (died in Plymouth, January 2011), who had been a strong supporter of Plymouth Pride Event and Intercom, and a leading figure in all positive inclusive LGBT community development initiatives in Plymouth.

Comic Relief:

A three-year grant for a Strategic Mental Health Project, to enable a part-time worker to work in partnership with providers and commissioners of generic mental health care across the South West with the aim of reducing barriers and ensuring that LGB people and Trans people have equal access to skilled mental healthcare according to need.

Awards for All:

A small grant to enable our Mental health Advisory Group to make a DVD about LGBT people's experiences of mental health and mental healthcare.

Equality and Human Rights Commission

The Equality and Human Rights Commission Hate Crime Project is a national project to enable reporting by Lesbian, Gay, Bisexual and Transgender (LGBT) people of hate crimes. Intercom is a national lead agency on this project, which is managed by the LGBT Consortium.

Local Sustainability Fund:

Wiltshire Council Project:

Cornwall Troubled Families:

New Devon Clinical Commissioning Group:

SDT Clinical Commissioning Group:

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 August 2017 (continued)

15 Funds (continued)

During the year transfers from various restricted funds have been made to unrestricted funds to cover management and overhead costs of running each fund. These transfers are permitted under the terms of the funding agreements.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General funds	funds	Total funds
	£	£	£
Tangible fixed assets	1,348	285	1,633
Current assets	68,805	57,519	126,324
Current liabilities	(12,711)	-	(12,711)
Total net assets	<u>57,442</u>	<u>57,804</u>	<u>115,246</u>