

Charity registration number: 1171878

The Intercom Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2020

The Intercom Trust
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The Intercom Trust

Reference and Administrative Details

| | |
|------------------------------------|--|
| Trustees | Chris Musgrave |
| | Jenny Wilcox |
| | Adam Killea |
| | Georgina Savill-James |
| | Suzi McGoldrick |
| | Richard Smith |
| | Simon Hill |
| Secretary | Georgina Savill-James |
| Principal Office | PO Box 285 Exeter Devon EX4 3ZT |
| Charity Registration Number | 1171878 |
| 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 their report and the financial statements of the charity for the year ended 31 March 2020. 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 (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 mainstreamed 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, and Dorset). 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 meet every six weeks and (except for any reserved items) staff are welcome to attend and speak. The Chief Executive Officer, Andy Hunt, is normally present at all meetings. Andy Hunt has held the role of Advisor to the Trustees since September 2017. The CEO is responsible to the Board of Trustees through Chris Musgrave, the Chair of Trustees, who is 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.

The Intercom Trust

Trustees' Report (continued)

3. Budgeting and use of human, financial and capital resources.
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.

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 trans+ 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 trans+.

The CEO 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. The Office Manager, and our Sustainability Manager support the CEO.

The Intercom Trust

Trustees' Report (continued)

The Management team consists of;

Andy Hunt as CEO, with one office manager and a sustainability manager.

In April 2019 the **Help, support and Advocacy (HSA)** team consisted, of five full-time and three part-time support-workers, based in our central office in Exeter and our off-site offices in Plymouth and Truro.

In the year 2019-2020, two members of staff left the service. In agreement with the staff team we decided to amalgamate the helpline into the role of our HSA LGBT+ practitioners. We then proceeded to employ one person on a four day a week as an LGBT+ Practitioner for Devon and one person on a three day a week as an LGBT+ Practitioner for Plymouth. Andy Hunt resumed the role of Line Manager for the team.

Cornwall Schools Worker - our new full time worker, joined us in February 2020.

Young and Yourself Cornwall LGBTQI youth Group

There is one coordinator, supported by seasonal youth workers and one senior youth worker.

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: There have been several changes in the board to report on: In this reporting period we said goodbye and thank you to Adam Killea, Jen Wilcox and Chris Musgrave.

Richard Smith Joined us as Treasurer, Georgina Saville- James is now secretary and we welcomed on board Keith Harris as a board member (now the line manager for the CEO).

We are pleased, however, that Mathew Millmore has retained his role as our Safeguarding Expert and that Andrew Duncan has been given the title of Emeritus Trustee due to his many years of loyal service to the Trust.

Our accountancy and finance package Xero has now been fully implemented and this is our second full financial year report using this system.

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Trustees' Report (continued)

Our on-line presence continues to grow and we have a large following across all our social media platforms. This has become our primary means of communication with the thousands of followers we have. It is a valuable tool for keeping our communities informed and engaged with the work we do and issues relevant to us.

We are extremely happy to report that we were the winners of The Pink News National Community Group 2019. This is a testament to all the hard work and dedication of our staff team, Trustees and volunteers.

Traffic to our website continues to grow and the site is being accessed by more and more people.

Partnerships

On a national level we have become much more recognised for the work that we do in the South West. This is partly due to us having a higher profile, becoming part of the National LGBT CEO's group, attendance at the annual LGBT conference and also being asked to attend Downing Street again for the annual Pride celebrations. We also attended the National LGBT leaders' summit.

We were successful in obtaining funding through Government Equalities Office to fund a part-time Sustainability Manager who started working with us 1st April 2019.

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

The national NHS Gender Identity Service for under-18s, "GIDS", continue using part of our 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 well as with the equivalent service in Exeter for adults (the Laurels). This continues to benefit both theirs and our own service-users, and helps with the smooth running and efficiency of both organisations. 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.

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

Training and Consultancy

The demand for our CPD accredited face-to-face training, including many schools, continues to grow. In fact, we have had the busiest year in our history providing this much needed professional service.

Staff and Trustees away event

For the first time in our history we were able to hold a two-day team event. This brought together the board of trustees and the whole team to look at the strategic and operational aims and objectives of the trust.

Our strategic plan was adopted by the whole team for 2019-2024. The members of the support and advocacy workers new title of LGBT+ Practitioners was also adopted. The feedback from staff and trustees was that we need to make this an annual event, which we will endeavour to do.

Donations

We thank all individual, corporate and charitable donations to the Trust during the year. All donations are valued and put to good use. We also now have a Virgin Money Just Giving page.

The Intercom Trust

Trustees' Report (continued)

We have been very privileged to receive from a private benefactor funding for a new full time post of Cornwall Schools' worker, for two years.

Once again, the Trustees thank all staff for their loyalty, commitment, dedication, and their professionalism and skills.

At the end of the year the Trust has three offices; in Exeter, Plymouth, and Truro.

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 and Torbay and the wider UK.

We currently have five volunteer counsellors, all in their final year of professional training based in Exeter and now our Plymouth Office. They all receive joint external supervision on Intercom's behalf from our colleagues in the Red Earth Counselling service.

We have continued to run our Gender Identity Family Days, which are social / self-help groups for families who include a child or young person who is living with a degree of gender identity conflict. These days run in partnership with our local stakeholders, such as, FFLAG and X-Plore in Devon and our national colleagues in GIDS. (see monitoring below).

We continue to work closely with Devon and Cornwall Police Victim Care Unit, and with our partners within the VCU Network.

Funding

The HSA work we have delivered during this period has been supported by a major grant from the Big Lottery Fund's Reaching Communities programme, and by local grants and contracts with Cornwall Council, Devon Clinical Commissioning Group, Commissioning Group, Kernow CCG (now 2 years' contracts) making our service more sustainable and the Police and Crime Commissioner for Devon & Cornwall.

We have been very privileged to receive from a private benefactor funding for a new full time post of Cornwall Schools worker, for two years (as mentioned above).

We were successful in obtaining funding through Government Equalities Office to fund a part time Sustainability Manager, who started working with us 1st April 2019.

Our Cornwall service is fully funded through Cornwall Council and Kernow Clinical Commissioning group.

Children in Need funding, now in its second year, so that 'Young and Yourself' - the long-established LGBTQ Youth Group in Cornwall - YAY continues to thrive and grow.

Monitoring

In this BLF reporting year (March 2019-February 2020) the Helpline service logged 9059 activities (calls and meetings).

We supported 867 individual service users, compared to 817 in the previous year. (face to face, helpline).

Client 1-1 meetings 897.

The Intercom Trust

Trustees' Report (continued)

Total number of service users who had 1-1 meeting is 262, decrease (see below for school's groups work).

This decrease in 1-1 meetings is partly due to the overwhelming demand on our Cornwall service (we only have one full time worker for the whole of the county), specifically by young LGBTQI young people through Schools. drop-in groups in Cornwall, facilitated by one of our LGBT+ practitioners and in partnership with 16 schools.

School groups: March -2019 - February 2020 - we hold sessions once every two weeks, as most schools have a two-week pattern.

| School | Number of Sessions | Total Attendances |
|---------------------------|--------------------|-------------------|
| Bodmin College | 11 | 26 |
| Budehaven School | 12 | 65 |
| Callywith College | 3 | 5 |
| Cambourne Academy | 14 | 98 |
| Camelford School | 10 | 78 |
| Coombe Dean School | 7 | 66 |
| Hayle Academy | 8 | 49 |
| Helston Community College | 15 | 250 |
| Humphry Davy School | 15 | 133 |
| Launceston College | 10 | 58 |
| Mounts Bay School | 17 | 147 |
| Mullion School | 15 | 155 |
| Newquay Tretherras | 10 | 74 |
| Penair School | 4 | 16 |
| Penwith College | 8 | 20 |
| Pool Academy | 13 | 30 |
| Redruth School | 3 | 21 |
| Richard Lander School | 11 | 106 |
| Truro College | 4 | 2 |
| Wadebridge School | 7 | 44 |
| Total | 197 | 1,443 |

This has reduced the number of 1:1s in some schools (not all) but it has also helped Steve co-ordinate his clients around the county on a two weekly rolling rota.

Our Gender Identity Family Days in Exeter, Plymouth and Cornwall have grown enormously and feedback has been excellent. The days are intended to reduce the isolation of parents and siblings of gender non-conforming or trans+ young people. Our trans+ Family days are held in Exeter, Plymouth Dorset and Cornwall. Within this reporting period we held **22** meetings, attracting **47** different families - totalling **280** people. We have not included these numbers in the overall stats.

The Intercom Trust

Trustees' Report (continued)

Counselling

We provided 300 counselling sessions to 27 individuals up from 127 in the previous year.

VAY-Young and Yourself youth group Cornwall

Youth group provision continues from our community centre in Truro. The groups are very well attended and continue to grow.

In partnership with Tate St Ives the group members advanced their artistic skills. The group also had workshops on poetry and prose and this resulted in having displays in both Truro and Falmouth Libraries.

Thanks to Children in Need we held our first residential weekend in partnership with BF Adventure.

Schools Gathering

We ran our second schools gathering in Cornwall over two days this year due to the numbers of LGBTQI young people wanting to attend. The days were held at Camelford School and Richard Lander, both in Cornwall, with over 150 young people and 50 staff. The days were also attended by some of our funding managers and also the head of education for Cornwall.

The theme for this year was Poetry and Prose. We worked in partnership with local artists and had various workshops and presentations throughout the two days and feedback from all attendees was extremely positive.

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 extremely 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 continues to increase year on year. The number of service users contacting us continues to grow, especially young people with gender conflict and their families.

Partnerships for Equality

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.

Community Development

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+ Directory on our website continues to provide a unique opportunity for local people to connect with social groups, which helps people develop improved networks and reduce social isolation.

The Intercom Trust

Trustees' Report (continued)

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. We are of the opinion that we will reach the three-month reserve in 2020 -2021.

Grant making policy

From donations received we are providing direct help for individuals in need, maintained by payroll giving and other donations from members of the public, now by Virgin giving and by occasional small grants.

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

Covid-19

Due to the pandemic restrictions starting March 2020, we closed all three offices and equipped all staff for working from home. Clients are still accessing our services via Zoom, helpline, email, WhatsApp and Facebook Messenger. We also provided extra trauma and grief therapy training for all staff. New home working policies and risk assessments were produced. We had several face to face training sessions booked and our 6th Lost in Transition Conference, which we have had to put on hold for now.

Risk exposure

The Trustees and CEO 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 service area 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 trustees recommend that Thompson Jenner LLP remain in office until further notice.

The annual report was approved by the trustees of the charity on 27 August 2020 and signed on its behalf by:

Simon Hill
Trustee

The Intercom Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' 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 27 August 2020 and signed on its behalf by:

Simon Hill
Trustee

The Intercom Trust

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 12 to 26.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Intercom Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Intercom Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since The Intercom Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Intercom Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Tucker FCCA
Association of Chartered Certified Accountants

1 Colleton Crescent
Exeter
Devon
EX24DG

1 September 2020

The Intercom Trust

Statement of Financial Activities for the Year Ended 31 March 2020

| | Note | Unrestricted £ | Restricted £ | Total 2020 £ |
|------------------------------------|------|-----------------------|----------------------|-----------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 2 | 2,783 | 30,000 | 32,783 |
| Charitable activities | 3 | 50,966 | 334,009 | 384,975 |
| Investment income | 4 | 216 | | 216 |
| Total income | | <u>53,965</u> | <u>364,009</u> | <u>417,974</u> |
| Expenditure on: | | | | |
| Charitable activities | 5,6 | <u>(48,831)</u> | <u>(358,391)</u> | <u>(407,222)</u> |
| Total expenditure | | <u>(48,831)</u> | <u>(358,391)</u> | <u>(407,222)</u> |
| Net income | | 5,134 | 5,618 | 10,752 |
| Gross transfers between funds | | <u>(5,233)</u> | <u>5,233</u> | |
| Net movement in funds | | (99) | 10,851 | 10,752 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>102,994</u> | <u>14,061</u> | <u>117,055</u> |
| Total funds carried forward | 17 | <u><u>102,895</u></u> | <u><u>24,912</u></u> | <u><u>127,807</u></u> |

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2019 £ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 2 | 2,502 | | 2,502 |
| Charitable activities | 3 | 185,926 | 130,557 | 316,483 |
| Investment income | 4 | 110 | | 110 |
| Total Income | | <u>188,538</u> | <u>130,557</u> | <u>319,095</u> |
| Expenditure on: | | | | |
| Charitable activities | 5 | <u>(157,616)</u> | <u>(197,770)</u> | <u>(355,386)</u> |
| Total Expenditure | | <u>(157,616)</u> | <u>(197,770)</u> | <u>(355,386)</u> |
| Net income/(expenditure) | | 30,922 | (67,213) | (36,291) |
| Gross transfers between funds | | <u>10,340</u> | <u>(10,340)</u> | |
| Net movement in funds | | 41,262 | (77,553) | (36,291) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>61,732</u> | <u>91,614</u> | <u>153,346</u> |
| Total funds carried forward | 17 | <u><u>102,994</u></u> | <u><u>14,061</u></u> | <u><u>117,055</u></u> |

The Intercom Trust
(Registration number: 1171878)
Balance Sheet as at 31 March 2020

| | Note | 2020 £ | 2019 £ |
|---|------|-----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | 12 | 6,774 | 8,825 |
| Current assets | | | |
| Debtors | 13 | 11,814 | 47,334 |
| Cash at bank and in hand | 14 | 122,642 | 73,889 |
| | | <u>134,456</u> | <u>121,223</u> |
| Creditors: Amounts falling due within one year | 15 | <u>(13,423)</u> | <u>(12,993)</u> |
| Net current assets | | <u>121,033</u> | <u>108,230</u> |
| Net assets | | <u>127,807</u> | <u>117,055</u> |
| Funds of the charity: | | | |
| Restricted | | 24,912 | 14,061 |
| Unrestricted income funds | | | |
| Unrestricted | | <u>102,895</u> | <u>102,994</u> |
| Total funds | 17 | <u>127,807</u> | <u>117,055</u> |

For further details and analysis of the Unrestricted Reserve balance, please refer to Note 17 on Page 23 of the accounts.

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 27 August 2020 and signed on their behalf by:

Simon Hill
Trustee

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020

1 Accounting policies

The charity is a Charitable Incorporated Organisation (CIO) under the Charities Act.

The address of its registered office is:

PO Box 285

Exeter

Devon

EX4 3ZT

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.

The Charity was incorporated as a CIO on the 2 March 2017 and commenced operating from the 1 September 2017. On the 1 September 2017 the operations, assets and liabilities from the un-incorporated Charity (Charity reference 1072772) were transferred to the CIO.

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.

The financial statements are prepared in sterling, which is the functional currency of the charity.

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.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

1 Accounting policies (continued)

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The trustees have considered the impact of COVID-19 and do not consider it to have a material impact on the balances included within the financial statements.

In addition, the trustees do not consider it to cast any significant doubt upon the charity's ability to continue to operate as a going concern.

The trustees have taken both reactive and proactive measures in order to mitigate any risks associated with COVID-19 including managing cash flow to ensure that debts can be paid when they fall due, managing staffing levels and monitoring key customer and supplier activity.

The trustees have implemented a robust system of procedures and controls in order to deal with any associated risks.

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.

Charitable activities

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

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

1 Accounting policies (continued)

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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

Fixtures, fittings and equipment

Depreciation method and rate

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 March 2020 (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 | | Total | Total |
|----------------------------|--------------|---------------|---------------|--------------|
| | General | Restricted | 2020 | 2019 |
| | £ | £ | £ | £ |
| Donations and legacies; | | | | |
| Donations from individuals | 2,783 | 30,000 | 32,783 | 2,502 |
| | <u>2,783</u> | <u>30,000</u> | <u>32,783</u> | <u>2,502</u> |

3 Income from charitable activities

| | Unrestricted funds | Restricted funds | Total | Total |
|----------------------------------|--------------------|------------------|----------------|----------------|
| | General | funds | 2020 | 2019 |
| | £ | £ | £ | £ |
| Grant income | | 192,101 | 192,101 | 106,557 |
| Service level agreements | 2,426 | 141,908 | 144,334 | 170,688 |
| Training and consultancy income | 32,394 | | 32,394 | 19,578 |
| Other charitable activity income | 1,109 | | 1,109 | 4,640 |
| Use of premises | 15,037 | | 15,037 | 15,020 |
| | <u>50,966</u> | <u>334,009</u> | <u>384,975</u> | <u>316,483</u> |

4 Investment income

| | Unrestricted funds | Total | Total |
|---|--------------------|------------|------------|
| | General | 2020 | 2019 |
| | £ | £ | £ |
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | <u>216</u> | <u>216</u> | <u>110</u> |

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

5 Expenditure on charitable activities

| | Activity undertaken directly £ | Activity support costs £ | Total 2020 £ | Total 2019 £ |
|---------------------------------------|---|-----------------------------------|--------------------|--------------------|
| Provision of LGBT+ community resource | 6,457 | 394,539 | 400,996 | 348,283 |
| | | | | |

£45,204 - of the above expenditure was attributable to unrestricted and £355,792 - to restricted.

In addition to the expenditure analysed above, there are also governance costs of £6,226 - which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Support costs allocated to charitable activities

| | Basis of allocation | Information technology £ | Staff costs £ | Admin costs £ | Premises costs £ | Total 2020 £ | Total 2019 £ |
|---------------------------------------|------------------------|--------------------------------|---------------------|---------------------|------------------------|--------------------|--------------------|
| Provision of LGBT+ community resource | ABCD | 22,145 | 308,769 | 28,563 | 35,062 | 394,539 | 342,066 |
| | | | | | | | |

Basis of allocation

| Reference | Method of allocation |
|-----------|--|
| A | For information technology 100% of the costs incurred |
| B | For human resources based on activity in terms of time taken |
| C | For administration costs 100% of the costs incurred |
| D | For premises costs 100% of the costs incurred |

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

6 Analysis of governance and support costs (continued)

Governance costs

| | Unrestricted funds | | | |
|-------------------------------------|-------------------------------|-------------------|--------------|--------------|
| | General | Restricted | Total | Total |
| | £ | funds | 2020 | 2019 |
| | | £ | £ | £ |
| Independent Examiner's remuneration | 3,075 | 472 | 3,547 | 4,382 |
| Marketing and publicity | 552 | 2,127 | 2,679 | 2,721 |
| | <u>3,627</u> | <u>2,599</u> | <u>6,226</u> | <u>7,103</u> |

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include :

| | 2020 | 2019 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Depreciation of fixed assets | <u>2,970</u> | <u>2,812</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.

9 Staff costs

The aggregate payroll costs were as follows:

| | 2020 | 2019 |
|--|----------------|----------------|
| | £ | £ |
| Staff costs during the year were: | | |
| Wages and salaries | 268,365 | 244,527 |
| Social security costs | 19,455 | 18,294 |
| Pension costs | 13,181 | 12,151 |
| Other staff costs | 7,496 | 748 |
| | <u>308,497</u> | <u>275,720</u> |

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

9 Staff costs (continued)

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:

| | 2020 No | 2019 No |
|------------------|------------|------------|
| Service delivery | <u>9</u> | <u>9</u> |

10 (2019 - 11) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £13,180 (2019 - £12,151).

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

During the year the charity made the following transactions with key management personnel:

Key Management Personnel

The Key Management Personnel received remuneration of £45,707 (2019: £45,841)

10 Independent examiner's remuneration

| | 2020 £ | 2019 £ |
|---|--------------|--------------|
| Examination of the financial statements | <u>3,075</u> | <u>3,075</u> |
| Other fees to examiners | | |
| All other services | <u>472</u> | <u>1,307</u> |

11 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 March 2020 (continued)

12 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-------------------------|------------------------------------|------------|
| Cost | | |
| At 1 April 2019 | 56,680 | 56,680 |
| Additions | 919 | 919 |
| Disposals | (43,838) | (43,838) |
| At 31 March 2020 | 13,761 | 13,761 |
| Depreciation | | |
| At 1 April 2019 | 47,855 | 47,855 |
| Charge for the year | 2,970 | 2,970 |
| Eliminated on disposals | (43,838) | (43,838) |
| At 31 March 2020 | 6,987 | 6,987 |
| Net book value | | |
| At 31 March 2020 | 6,774 | 6,774 |
| At 31 March 2019 | 8,825 | 8,825 |

13 Debtors

| | 2020 £ | 2019 £ |
|---------------|-----------|-----------|
| Trade debtors | 6,890 | 42,725 |
| Prepayments | 1,924 | 1,609 |
| Other debtors | 3,000 | 3,000 |
| | 11,814 | 47,334 |

14 Cash and cash equivalents

| | 2020 £ | 2019 £ |
|--------------|-----------|-----------|
| Cash on hand | 1,147 | |
| Cash at bank | 121,495 | 73,889 |
| | 122,642 | 73,889 |

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

15 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|------------------------------------|---------------|---------------|
| Trade creditors | 9,123 | 1,901 |
| Other taxation and social security | | 5,650 |
| Other creditors | 28 | 1,622 |
| Accruals | 4,272 | 3,820 |
| | <u>13,423</u> | <u>12,993</u> |

16 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 £13,181 (2019 - £12,151).

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

17 Funds

| | Balance at 1 April 2019 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2020 £ |
|---|------------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| Unrestricted income fund | 79,350 | 51,538 | (43,803) | (40,233) | 46,852 |
| YAY | 23,644 | 2,427 | (5,028) | | 21,043 |
| | <u>102,994</u> | <u>53,965</u> | <u>(48,831)</u> | <u>(40,233)</u> | <u>67,895</u> |
| <i>Designated</i> | | | | | |
| Reserves | | | | 35,000 | 35,000 |
| Total unrestricted funds | <u>102,994</u> | <u>53,965</u> | <u>(48,831)</u> | <u>(5,233)</u> | <u>102,895</u> |
| Restricted funds | | | | | |
| Prudence de Villiers Fund | 972 | | | | 972 |
| Big Lottery Server and Database | 12,656 | | (13,235) | 6,125 | 5,546 |
| Big Lottery Fund (Reaching Communities) 19/20 | (10,693) | 154,707 | (139,502) | | 4,512 |
| Big Lottery Fund (Reaching Communities) 20/21 | | | (13,193) | | (13,193) |
| Big Lottery Fund - Awayday | 5,778 | | (5,025) | (753) | |
| Children In Need Fund 19/20 | 5,348 | 37,394 | (35,904) | | 6,838 |
| Children in Need Fund 20/21 | | | (2,250) | | (2,250) |
| CCG Devon | | 64,098 | (64,098) | | |
| Kernow TF / CCG | | 48,000 | (48,000) | | |
| LGBT Futures Fund | | 15,810 | (15,671) | (139) | |
| Kernow Schools Worker | | 30,000 | (7,513) | | 22,487 |
| Devon OPCC 19/20 | | 14,000 | (14,000) | | |
| Total restricted funds | <u>14,061</u> | <u>364,009</u> | <u>(358,391)</u> | <u>5,233</u> | <u>24,912</u> |
| Total funds | <u>117,055</u> | <u>417,974</u> | <u>(407,222)</u> | | <u>127,807</u> |

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

17 Funds (continued)

| | Balance at 1 April 2018 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2019 £ |
|---|------------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| Unrestricted income fund | 58,324 | 160,188 | (152,910) | 13,748 | 79,350 |
| YAY | | 28,350 | (4,706) | | 23,644 |
| | <u>58,324</u> | <u>188,538</u> | <u>(157,616)</u> | <u>13,748</u> | <u>102,994</u> |
| <i>Designated</i> | | | | | |
| Ashton (Hardship) Fund | <u>3,408</u> | | | <u>(3,408)</u> | |
| Total unrestricted funds | <u>61,732</u> | <u>188,538</u> | <u>(157,616)</u> | <u>10,340</u> | <u>102,994</u> |
| Restricted funds | | | | | |
| Big Lottery Fund (Reaching Communities) 18/19 | 64,809 | 74,951 | (133,982) | (5,778) | |
| Prudence de Villiers Fund | 972 | | | | 972 |
| Big Lottery Server and Database | | 15,379 | (2,723) | | 12,656 |
| Big Lottery Fund (Reaching Communities) 19/20 | | | (10,693) | | (10,693) |
| Big Lottery Fund - Awayday | | | | 5,778 | 5,778 |
| Children In Need Fund 19/20 | 19,833 | 16,227 | (30,712) | | 5,348 |
| Cornwall Troubled Families | <u>6,000</u> | <u>24,000</u> | <u>(19,660)</u> | <u>(10,340)</u> | |
| Total restricted funds | <u>91,614</u> | <u>130,557</u> | <u>(197,770)</u> | <u>(10,340)</u> | <u>14,061</u> |
| Total funds | <u>153,346</u> | <u>319,095</u> | <u>(355,386)</u> | | <u>117,055</u> |

The brought forward figures have been amended to more accurately reflect the allocation of costs between restricted and unrestricted in the prior year financial statements in respect of the Children in Need Fund.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

17 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.

Reserves:

A fund specifically designated to protect the Trust against becoming vulnerable to any short-term funding-gap and is created to cover 3 months running costs or redundancies in the absence of funding.

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, to support Intercom's Helpline Advocacy and Support services for individuals in need across Cornwall, Devon, Plymouth and Torbay. The deficit carried forward of £13,193 as at 31 March 2020 is due to a timing difference between the expenditure and receipt of the funding.

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.

Children in Need

This is a three year restricted fund to pay for the running and staffing of the Young and Yourself Cornwall Youth Group.

Big Lottery Server and Database

This is a one off grant to pay for a new server and also a contribution towards our new HSA monitoring system.

Kernow TF/ CCG

This is a SLA to part fund our Cornwall Advocate and to support the Help Support and Advocacy service.

CCG Devon

This is a SLA to support the Help Support and Advocacy service.

LGBT Futures Fund

This fund supports the part-time Sustainability Manager.

Kernow Schools worker

This donation is to fund a full time Cornwall schools worker.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2020 (continued)

17 Funds (continued)

Devon OPCC

This is a SLA to support the Help Support and Advocacy service.

At the year end transfers were made between restricted and unrestricted funds to release an underspend on the Big Lottery Fund - Awayday to general reserves and to move some funds from general reserves to cover an additional spend on software in relation to the Big Lottery Server. The Big Lottery Server fund carried forward is to cover future depreciation in respect of hardware capitalised in the prior year.

18 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds 2020 £ |
|-----------------------|---|-----------------------------------|-----------------------------------|
| Tangible fixed assets | 1,052 | 5,722 | 6,774 |
| Current assets | 115,266 | 19,190 | 134,456 |
| Current liabilities | (13,423) | | (13,423) |
| Total net assets | <u>102,895</u> | <u>24,912</u> | <u>127,807</u> |
| | Unrestricted funds General £ | Restricted funds £ | Total funds 2019 £ |
| Tangible fixed assets | 574 | 8,251 | 8,825 |
| Current assets | 115,413 | 5,810 | 121,223 |
| Current liabilities | (12,993) | | (12,993) |
| Total net assets | <u>102,994</u> | <u>14,061</u> | <u>117,055</u> |