

Charity registration number: 1171878

The Intercom Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2021

The Intercom Trust

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The Intercom Trust

Reference and Administrative Details

Trustees	Simon Hill (Chair) Richard Smith (Treasurer) Keith Harris Georgina Savill-James Suzi McGoldrick Helen Casson Jana Funke
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 2021. 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, Intercom'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.

Intercom's primary area of benefit is the South West. (Currently our primary activities are focused on Cornwall, and Devon). The governing document also allows Intercom to act at a regional or national level provided that such action brings a direct benefit to LGBT+ people in the primary area.

Charitable Objects

The Objects of Intercom 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+.

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

The Intercom Trust

Trustees' Report (continued)

Advisor to the Trustees since September 2017. The CEO is responsible to the Board of Trustees through Simon Hill, the Chair of Trustees, who is his line-manager.

His responsibilities are as follows:

1. All activities and operations of Intercom.
2. Ensuring compliance with funding agreements and other obligations.
3. Budgeting and use of human, financial and capital resources.
4. Defining, and implementing, Intercom strategy and policy within limits defined from time to time by the Board of Trustees.
5. Strategic development of Intercom.
6. Delivery of Intercom's partnership and infrastructure services.

Trustees

Appointment

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 Intercom and the requirements for charity trustees. The recruitment process is administered and supervised by the Chair of the Board of Trustees.

Induction and Training

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

Changes to Trustees 2020 - 2021

In this reporting period, Keith Harris sadly passed away suddenly and is a great loss to the Charity. Simon Hill is now Line Manager to Andy Hunt CEO.

Helen Casson and Jana Funke joined the Board of Trustees in September 2020 and, with her long experience in safeguarding and education, Helen Casson took on a role as Lead Safeguarding trustee and Caldicott Guardian.

We are pleased, however, that Mathew Millmore has retained his role as our Safeguarding Expert and that Andrew Duncan is still Emeritus Trustee due to his many years of loyal service to Intercom.

Staffing

Management

The Management team consists of:

- Andy Hunt, CEO
- Julia Boas, Sustainability Manager / Deputy Director
- Paul Dawson, Office Manager

Andy Hunt, the CEO, has operational responsibility for all other services and is Intercom's nominated officer with responsibility for implementing and developing Intercom policies, supported by the Deputy Director. In parts of this

The Intercom Trust

Trustees' Report (continued)

role he is also supported by Helen Casson who is the Trustee with safeguarding responsibilities and Jana Funke is our Caldicott Guardian. Paul Dawson, the Office Manager, and Julia Boas, the Deputy Director, work to the CEO.

Practitioners

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

In April 2020 the **Help, Support, and Advocacy (HSA)** team consisted, of five full-time and three part-time LGBT+ Practitioners, based in our central office in Exeter and our off-site offices in Plymouth and Truro.

The support team consists of:

- Steve Cannon – Full time Cornwall LGBT+ Practitioner
- Becca Harp – Full time Devon LGBT+ Practitioner
- Vickie Rossiter – Full time Devon LGBT+ Practitioner
- Lizzie Lidster – Part time Devon LGBT+ Practitioner
- Tina Hill-Art – Part time counselling Co-ordinator
- Debbie Ley – Full time Plymouth LGBT+ Practitioner
- Sarah Greyer – Part time Plymouth LGBT+ Practitioner
- Laura Harp – Part time Devon LGBT+ Practitioner

In Cornwall we also employ a specific, full-time, **Schools Worker**, Ellie Howell.

Young and Yourself Cornwall LGBTQI Youth Group continues to be coordinated by Tina Dixon, part-time. Tina is supported by Sheena Harvey who is our senior Youth Worker. The group also employs several sessional youth workers.

Changes to the Team 2020-2021

In July, Julia Boas became our Deputy Director and assumed responsibilities and line management duties for the HSA Team. Lizzie Lidster moved on in September to progress her career as a Psychologist. In January, Izzy Gee joined the HSA team in Exeter as an LGBT+ Practitioner.

Premises

At the end of the year Intercom continues to have three offices; in Exeter, Plymouth, and Truro.

Funding

All our funders have been flexible and very understanding of the changes during this Covid -19 period, supporting us to adapt our services. We are extremely grateful to all our funders for making it possible for Intercom to maintain this critical service for the public. On the evidence of our client work, and of the issues that are being brought to us, both the social need and demand for our services continue to increase year on year. The number of clients contacting us continues to grow, especially young people with gender conflict and their families.

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**, for which we are delighted to announce we have now agreed a further five years of funding, making our service more sustainable. Big Lottery have been generous over this difficult year in supporting us with extra funding for a new full-time worker for our Devon Operation. They have also bolstered

The Intercom Trust

Trustees' Report (continued)

our unrestricted funding and reserves due to the losses from training income during the early stages of the pandemic.

Grants from **Devon Clinical Commissioning Group, Police Victim Care Unit, Cornwall Council, and Kernow Commissioning Group** have also continued to substantially contribute to our HSA work. These were renewed over the year to offer another 2 years'.

We have been very privileged to continue to receive funding for the post of Cornwall Schools Worker from a **private benefactor**.

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

The **Tudor Trust** granted us funding over a three-year period (starting April 2020) toward paying some of our unfunded core costs. We were also granted costs from their Technology Fund at the start of the year to allow us to purchase new laptops and mobile phones for the whole team, enabling us to rapidly move to the provision of remote support during Covid lockdown. Completely unexpected Tudor Trust also granted us £2k for staff welfare, which we will be having a staff wellbeing event later in the year.

Devon County Council also gave us a small grant to enable us to bolster our Counselling service over the year.

NET Helplines,- In August 2020 we became part of the National LGBT+ Helpline partnership to support us to bolster our provision during the pandemic. The funding for this partnership was granted by the National Emergencies Trust and administered through LGBT Consortium.

Donations

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

Activities, Achievements, and Performance

Public Benefit

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

COVID- 19

The health and safety of our team and clients is paramount and we reacted in a very timely manor to the first lockdown. By April 2020 our three offices were shut down and all the team had to rapidly adapt to home-working to ensure we continued to meet client need during the pandemic.

Over the last twelve months, we have needed to continually respond and adapt to changes in Covid government guidance. Thankfully, front-line staff were vaccinated early on and as restrictions eased, we risk assessed our offices and implemented infection prevention and control measures to support a gradual return to face-to-face work and use of office bases.

The Intercom Trust

Trustees' Report (continued)

Corporate Activities

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

Our online 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. Traffic to our website continues to grow and more and more people are accessing the site.

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 and our continued membership of the National LGBT CEO's group. We are also part of the NHS LGBT+ forum.

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.

As of this year, we have joined the Safeguarding Reference Group for Devon.

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

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

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

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.

Training and Consultancy

The demand for our CPD accredited face-to-face training dipped at the beginning of lockdown. We adapted our methods and made this available through Teams and Zoom, and now training continues to grow. Steve Cannon and Sarah Greyer are now our lead trainers.

We have started working on a consultancy basis with NHS England and Improvement South West, to assist in the much-needed redevelopment of the Gender Identity Clinic in the region. This will continue into the next year and we hope we will support real change in this provision.

The Intercom Trust

Trustees' Report (continued)

Services

The Help, Support, and Advocacy service has continued to provide a Confidential Helpline and our in-person Support and Advocacy work. Despite the pandemic, we have continued to be busier than ever and have supported a record number of people this year.

Who we supported

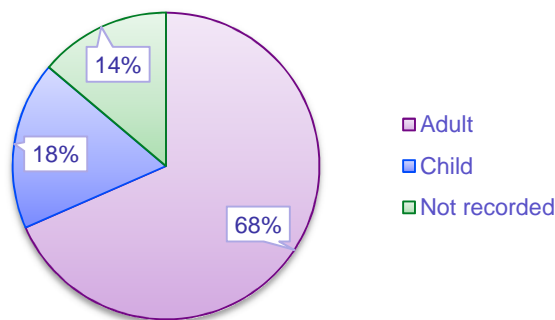
In total we supported **1253 clients**, of whom:

- 676 accessed our confidential Helpline support
- 458 accessed our 1-1 Support & Advocacy services in Devon and Cornwall
- 38 people received 321 sessions of low / no-cost counselling
- 126 young people were supported through our LGBT+ Lunchtime Schools Groups
- 116 young people were supported through our YAY Youth Groups
- 36 families were supported through 9 Gender identity Family Days (online)

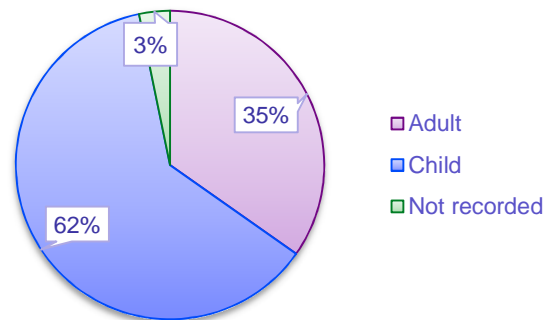
Demographics and diversity

Approximately a 45% of those we supported were under 18 years old (mostly through our Support & Advocacy service).

Helpline Support

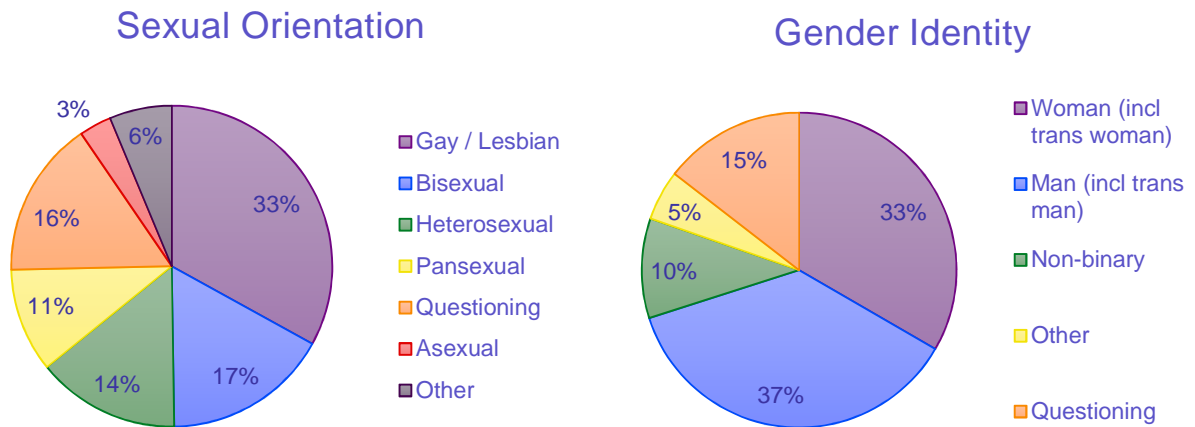


Support & Advocacy



About 30% of our clients identified as transgender and 15% were questioning their gender identity.

The Intercom Trust
Trustees' Report (continued)



We are committed to providing support and care to all those who need our support and have been actively improving our analysis of those accessing our services with intersectional identities to enable us to evaluate how effectively we are reach and meeting the needs of these individuals.

Where recorded (something we have been improving over the year), 91% of our clients were White British, with other clients identifying from a range of other ethnic backgrounds. This is roughly in proportion with statistics for the region, but we await the new census data to get a better benchmark for this.

About 19% of our clients had additional access needs.

What people were struggling with

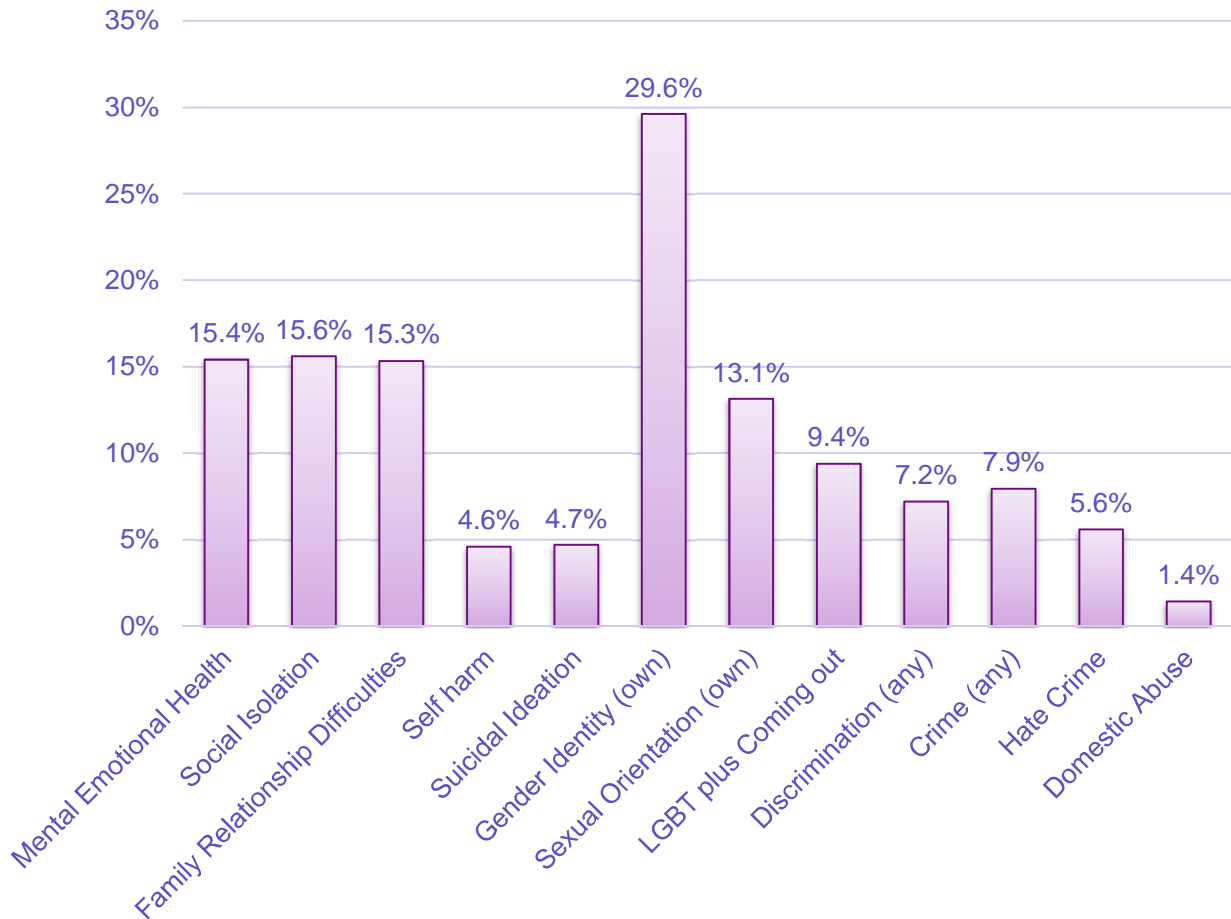
The chart below illustrates the most common difficulties that our clients presented with. Over the year we have seen an increase in clients exploring their gender identity and sexual orientation, as well as thinking about coming out. We believe that the pandemic has given people time to think and reflect and that a degree of self-discovery has been the result of this.

We have also seen trends in hate crime, reports of which have increased as each lockdown ends. We wonder if this is due to LGBT+ people becoming scapegoats for public dissatisfaction and becoming more obvious as 'outsiders' in their neighbourhoods during lockdowns, as well as increased neighbourly tensions with people stuck in their homes.

Social isolation was high during the first lockdown, but higher still in the last quarter of this year. We believe that this is due to lockdown fatigue – in which the sense of isolation has increased over time. During this last quarter we have also had more clients coming to us with mental and emotional health problems which we think is for the same reason.

The Intercom Trust
Trustees' Report (continued)

Client Support Issues



What we did

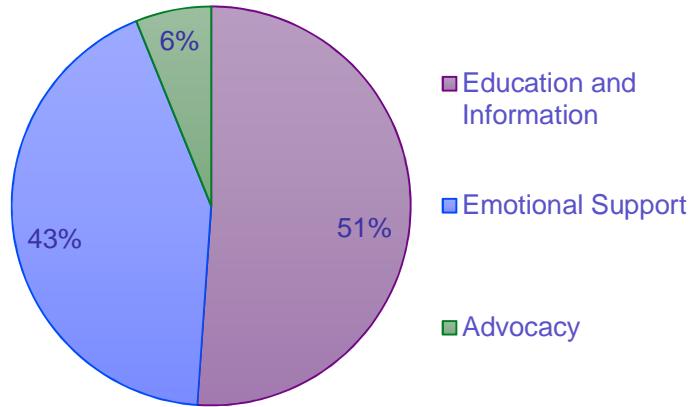
To provide our support we undertook over 15,000 activities many of which were online (email & video) or over the phone (phone call or messaging) as face-to-face contact was not possible throughout much of the year, including:

- 1323 one-to-one support sessions (mainly over video)
- 321 counselling sessions
- 9 Gender Identity Family Days
- 26 LGBT+ Lunchtime Schools Groups
- 66 YAY Youth Groups (including 3 picnics and 4 walking groups)
- 2309 phonecalls
- 5847 emails
- 5130 text messages

Our support activities mainly focused on the provision of information and emotional support, alongside some advocacy work where clients' rights were not being upheld.

The Intercom Trust
Trustees' Report (continued)

The content of our work

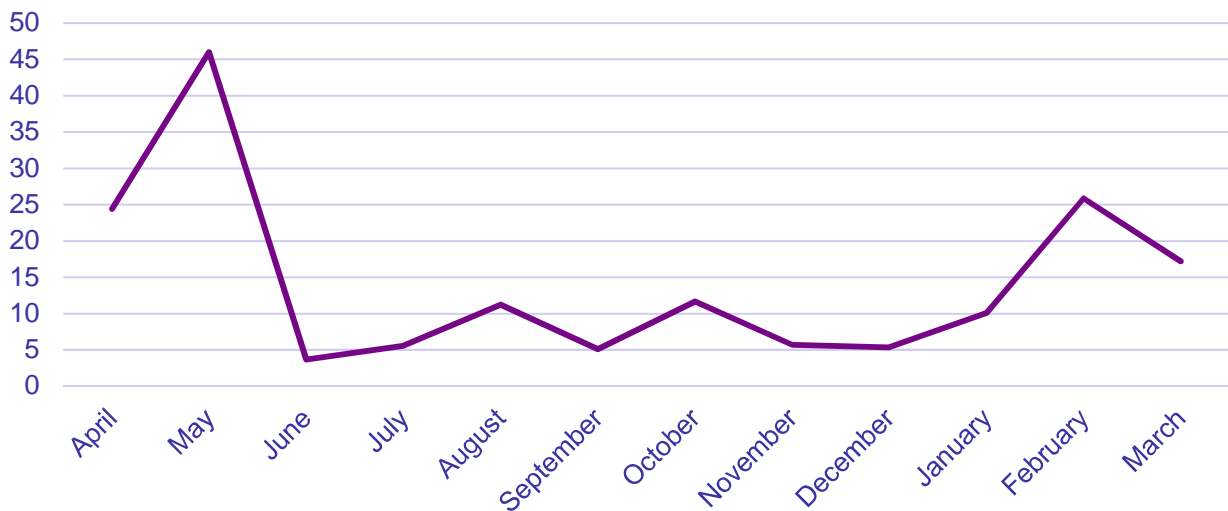


Our Helpline provides immediate support to those who need it, but some require more ongoing 1-1 care through our Support & Advocacy service. Over the year we made great efforts to bring down the waiting time for those who wanted that 1-1 input. This rose again during the last two months of the year due to staff capacity.

Timescales

We are very aware of the wait for other services and try to keep ours to a minimum. However, at times demand has meant we have needed hold a waiting list for our 1-1 support.

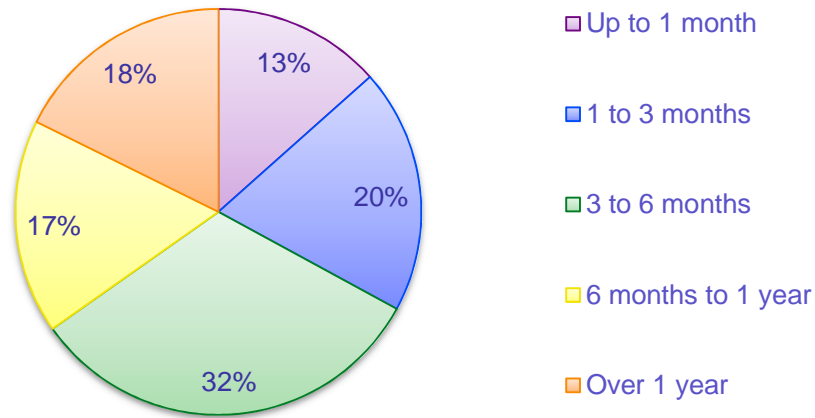
Days on Waiting List: Support & Advocacy



Our Support and Advocacy service aims to provide support for the time that is needed. Sometimes this is just a couple of appointments, other times this may go on for some time (especially for young people). Most often we support people for around 3 – 6 months.

The Intercom Trust
Trustees' Report (continued)

How long we work with people for

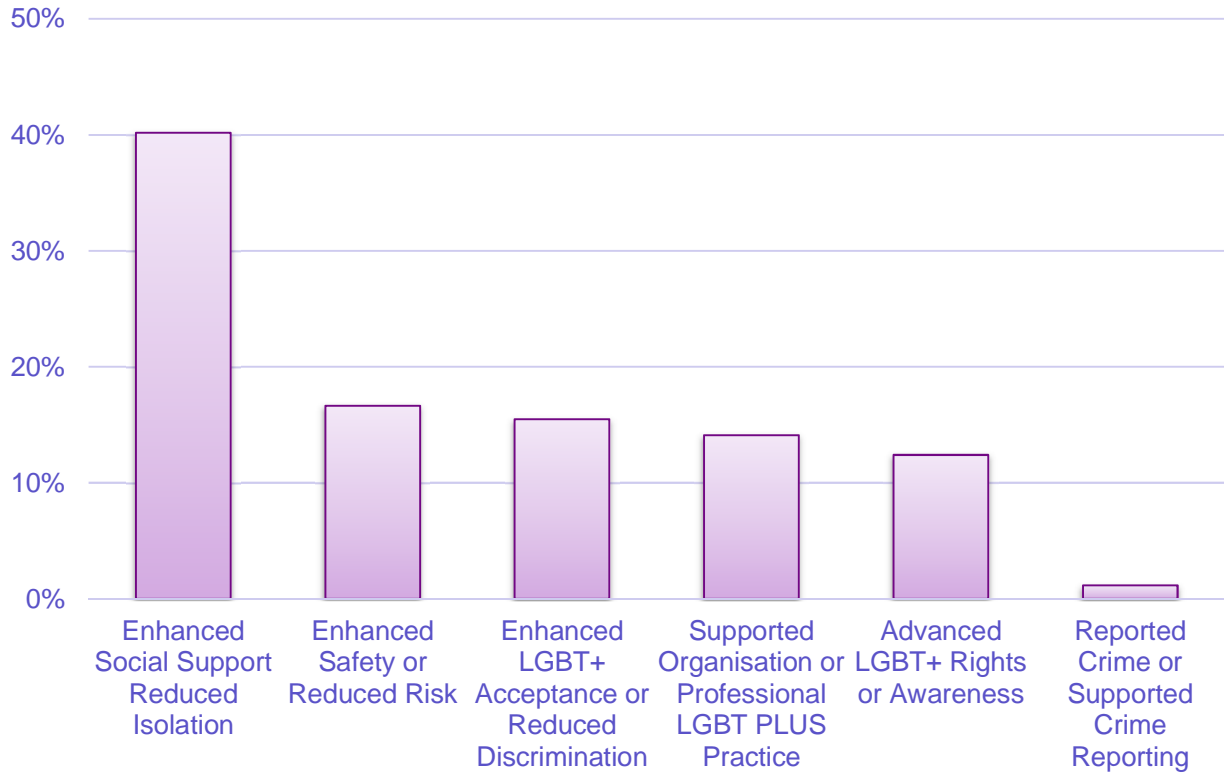


The impact of this

Much of our work over this last year has focused on reducing isolation. For many clients we have been the only people checking in with them each week as the pandemic has prevented much other human contact. We have also continued to work hard to reduce discrimination and improve the rights and awareness of LGBT+ people across the region which has been practically more difficult with remote working and schools closed. We have also continued to look out for the welfare of our clients, raising their ability to look after themselves and helping them to report incidents if they occur.

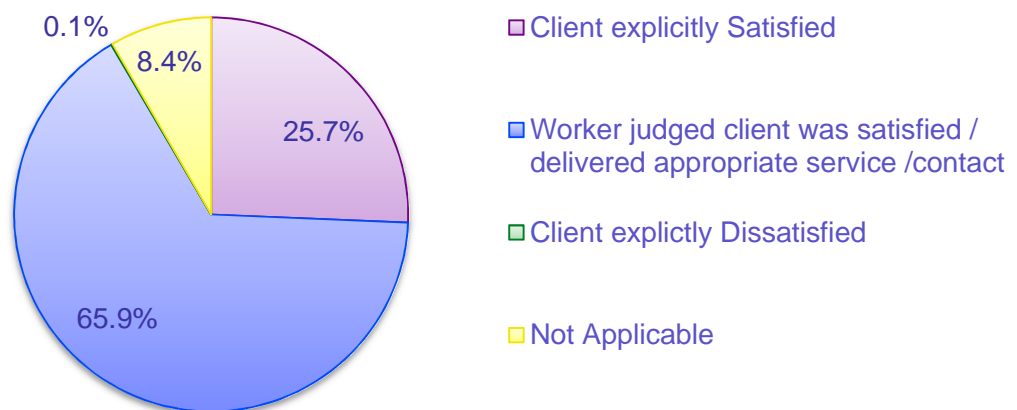
The Intercom Trust
Trustees' Report (continued)

Impact



Satisfaction levels were very high, with many clients explicitly satisfied with our services.

Satisfaction



Over the year we have used an Outcomes Star tool to explore another way of measuring impact. Although not perfectly matched to the support issues and impact we work to, it has been a useful measure of outcomes. 231

The Intercom Trust

Trustees' Report (continued)

Stars were completed over the year, approximately 6 – 10 weeks between each one. Neither addictive behaviour, nor responsibilities were considered an issue by many clients and made little movement, however, the mental and physical health of our clients, as well as their self-esteem and relationships all made significant improvements.



Looking Forwards

We realise that demand for our services continues to rise and that there are other areas of the South West region that we can't yet provide all the support we would like to. We are therefore working to increase our capacity and have already secured funding for another LGBT+ Practitioner in Cornwall. We are working on expanding the counseling provision in Cornwall; acquiring new premises in Plymouth to enable more group work; further developing our training provision; increasing the number of trustees.

The Intercom Trust

Trustees' Report (continued)

Financial Review

The Trustees confirm that these accounts comply with requirements of relevant statute law, the Constitution of Intercom, 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 grateful to all who have given what they can, whether in financial support or in hours of time, to support Intercom's work among the largest vulnerable community in the peninsula.

Reserves

Intercom 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 Intercom 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 2021 -2022.

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.

Risk exposure

The Trustees and Management team are continuously assessing Intercom's exposure to risk. Current and future budget, expenditure, and workplace activities are all carefully managed on a day-to-day basis to minimize risk exposure and ensure ongoing sustainability. We maintain an organizational risk register to ensure ongoing oversight of our risk management activities.

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 23 July 2021 and signed on its behalf by:

.....

Simon Hill (Chair)

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 23 July 2021 and signed on its behalf by:

.....
Simon Hill (Chair)
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 2021 which are set out on pages 17 to 31.

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
EX2 4DG

26 July 2021

The Intercom Trust

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	4,234	3,098	7,332
Charitable activities	3	116,769	390,778	507,547
Investment income	4	50	-	50
Total income		<u>121,053</u>	<u>393,876</u>	<u>514,929</u>
Expenditure on:				
Charitable activities	5, 6	<u>(28,121)</u>	<u>(395,371)</u>	<u>(423,492)</u>
Total expenditure		<u>(28,121)</u>	<u>(395,371)</u>	<u>(423,492)</u>
Net income/(expenditure)		92,932	(1,495)	91,437
Gross transfers between funds		<u>230</u>	<u>(230)</u>	<u>-</u>
Net movement in funds		93,162	(1,725)	91,437
Reconciliation of funds				
Total funds brought forward		<u>102,895</u>	<u>24,912</u>	<u>127,807</u>
Total funds carried forward	17	<u><u>196,057</u></u>	<u><u>23,187</u></u>	<u><u>219,244</u></u>
	Note	Unrestricted funds £	Restricted funds £	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>	<u>-</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>

The notes on pages 20 to 31 form an integral part of these financial statements.

The Intercom Trust
(Registration number: 1171878)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	4,017	6,774
Current assets			
Debtors	13	20,760	11,814
Cash at bank and in hand	14	<u>200,634</u>	<u>122,642</u>
		221,394	134,456
Creditors: Amounts falling due within one year	15	<u>(6,167)</u>	<u>(13,423)</u>
Net current assets		<u>215,227</u>	<u>121,033</u>
Net assets		<u>219,244</u>	<u>127,807</u>
Funds of the charity:			
Restricted		23,187	24,912
Unrestricted income funds			
Unrestricted		<u>196,057</u>	<u>102,895</u>
Total funds	17	<u>219,244</u>	<u>127,807</u>

For further details and analysis of the Unrestricted Reserve balance, please refer to Note 17 on Page 28 of the accounts.

The financial statements on pages 17 to 31 were approved by the trustees, and authorised for issue on 23 July 2021 and signed on their behalf by:

.....
 Simon Hill (Chair)
 Trustee

The Intercom Trust

Cash Flow Statement for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		91,437	10,752
Adjustments to cash flows from non-cash items			
Depreciation		3,009	2,970
Investment income	4	<u>(50)</u>	<u>(216)</u>
		94,396	13,506
Working capital adjustments			
(Increase)/decrease in debtors	13	(8,946)	35,520
(Decrease)/increase in creditors	15	<u>(7,256)</u>	<u>430</u>
Net cash flows from operating activities		<u>78,194</u>	<u>49,456</u>
Cash flows from investing activities			
Interest receivable and similar income	4	50	216
Purchase of tangible fixed assets	12	<u>(252)</u>	<u>(919)</u>
Net cash flows from investing activities		<u>(202)</u>	<u>(703)</u>
Net increase in cash and cash equivalents		77,992	48,753
Cash and cash equivalents at 1 April		<u>122,642</u>	<u>73,889</u>
Cash and cash equivalents at 31 March		<u><u>200,634</u></u>	<u><u>122,642</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash		77,992	48,753
Net funds at 1 April 2020		<u>122,642</u>	<u>73,889</u>
Net funds at 31 March 2021		<u><u>200,634</u></u>	<u><u>122,642</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

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 2019) - (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.

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

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 funding levels 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.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

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.

Government grants

The Coronavirus Job Retention Scheme grant has been credited to other income so as to match the grant to the underlying eligible furloughed staff expenditure to which it relates.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

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 £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	4,234	-	4,234
Grants, including capital grants;			
Government grants	-	3,098	3,098
Total for 2021	<u>4,234</u>	<u>3,098</u>	<u>7,332</u>
Total for 2020	<u>2,783</u>	<u>30,000</u>	<u>32,783</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from charitable activities

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Grant income	68,895	256,858	325,753	192,101
Service level agreements	-	133,920	133,920	144,334
Training and consultancy income	32,370	-	32,370	32,394
Other charitable activity income	3,504	-	3,504	1,109
Use of premises	12,000	-	12,000	15,037
	<u>116,769</u>	<u>390,778</u>	<u>507,547</u>	<u>384,975</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	50	50
Total for 2021	<u>50</u>	<u>50</u>
Total for 2020	<u>216</u>	<u>216</u>

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Provision of LGBT+ community resource	6,469	412,913	419,382
Total for 2020	<u>6,457</u>	<u>394,539</u>	<u>400,996</u>

£28,021 (2020: £45,204) of the above expenditure was attributable to unrestricted and £391,361 (2020: £355,792) to restricted.

In addition to the expenditure analysed above, there are also governance costs of £4,110 (2020: £6,226) which relate directly to charitable activities. See note 6 for further details.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Information technology £	Staff costs £	Administration costs £	Premises costs including depreciation £
Provision of LGBT+ community resource	ABCD	22,287	345,601	14,978	30,047
Total for 2020		<u>22,145</u>	<u>308,769</u>	<u>28,563</u>	<u>35,062</u>
					Total funds £
Provision of LGBT+ community resource					412,913
Total for 2020					<u>394,539</u>

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

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements	-	3,120	3,120
Other fees paid to examiners	-	779	779
Marketing and publicity	100	111	211
Total for 2021	<u>100</u>	<u>4,010</u>	<u>4,110</u>
Total for 2020	<u>3,627</u>	<u>2,599</u>	<u>6,226</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>3,009</u>	<u>2,970</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:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	307,752	268,365
Social security costs	21,737	19,455
Pension costs	13,709	13,181
Other staff costs	<u>2,353</u>	<u>7,496</u>
	<u>345,551</u>	<u>308,497</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:

	2021 No	2020 No
Service delivery	<u>11</u>	<u>9</u>

12 (2020 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £13,709 (2020 - £13,180).

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 £46,261 (2020: £45,707)

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Independent examiner's remuneration

	2021	2020
	£	£
Examination of the financial statements	3,120	3,075
Other fees to examiners		
All other services	779	472

11 Taxation

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

12 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost		
At 1 April 2020	13,761	13,761
Additions	252	252
At 31 March 2021	14,013	14,013
Depreciation		
At 1 April 2020	6,987	6,987
Charge for the year	3,009	3,009
At 31 March 2021	9,996	9,996
Net book value		
At 31 March 2021	4,017	4,017
At 31 March 2020	6,774	6,774

13 Debtors

	2021	2020
	£	£
Trade debtors	15,763	6,890
Prepayments	1,924	1,924
Other debtors	3,073	3,000
	20,760	11,814

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	956	1,147
Cash at bank	199,678	121,495
	<u>200,634</u>	<u>122,642</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,108	9,123
Other taxation and social security	31	-
Other creditors	28	28
Accruals	3,000	4,272
	<u>6,167</u>	<u>13,423</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 £13,709 (2020 - £13,181).

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	46,852	121,053	(27,283)	(84,770)	55,852
YAY	21,043	-	(838)	-	20,205
	<u>67,895</u>	<u>121,053</u>	<u>(28,121)</u>	<u>(84,770)</u>	<u>76,057</u>
<i>Designated</i>					
Reserves	35,000	-	-	85,000	120,000
Total unrestricted funds	<u>102,895</u>	<u>121,053</u>	<u>(28,121)</u>	<u>230</u>	<u>196,057</u>
Restricted funds					
Prudence de Villiers Fund	972	-	-	-	972
Big Lottery Fund (Reaching Communities)	(8,681)	172,817	(163,425)	-	711
Big Lottery Server and Database Depreciation	5,546	-	(2,723)	(1)	2,822
Children In Need Fund	4,588	39,358	(32,290)	-	11,656
CCG Devon	-	64,120	(64,104)	(16)	-
Kernow TF / CCG	-	49,800	(49,800)	-	-
Kernow Schools Worker	22,487	3,098	(22,209)	-	3,376
Devon OPCC 19/20	-	20,000	(19,788)	(212)	-
Prompt Action (DCC)	-	3,050	(1,400)	-	1,650
Tudor Trust	-	33,333	(33,333)	-	-
Tudor Trust Tech	-	6,300	(6,299)	(1)	-
Tudor Trust Wellbeing	-	2,000	-	-	2,000
Total restricted funds	<u>24,912</u>	<u>393,876</u>	<u>(395,371)</u>	<u>(230)</u>	<u>23,187</u>
Total funds	<u>127,807</u>	<u>514,929</u>	<u>(423,492)</u>	<u>-</u>	<u>219,244</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

	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					
Prudence de Villiers Fund	972	-	-	-	972
Big Lottery Fund (Reaching Communities)	(10,693)	154,707	(152,695)	-	(8,681)
Big Lottery Server and Database Depreciation	12,656	-	(13,235)	6,125	5,546
Big Lottery Fund - Awayday	5,778	-	(5,025)	(753)	-
Children In Need Fund	5,348	37,394	(38,154)	-	4,588
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>-</u>	<u>127,807</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

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.

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 2021

Devon OPCC

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

DCC Prompt Action

This fund was to enable us to pay for Private counselors at the beginning of the pandemic as our student counselors were not allowed to work face to face or via zoom.

Tudor Trust

This fund is to support otherwise unfunded salary costs.

Tudor Trust Tech Fund

This fund was granted to help pay for new laptops and mobile phone for home working, as a response to lockdowns.

Tudor Trust Welfare Fund

This was a grant to fund a staff event, now planned for September 2021 (Covid restrictions permitting).

At the year end transfers were made between restricted and unrestricted funds to release small underspends on various of the funds to general reserves.

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	893	-	3,124	4,017
Current assets	81,331	120,000	20,063	221,394
Current liabilities	(6,167)	-	-	(6,167)
Total net assets	76,057	120,000	23,187	219,244

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020
	General	Designated		
	£	£	£	£
Tangible fixed assets	1,052	-	5,722	6,774
Current assets	80,266	35,000	19,190	134,456
Current liabilities	(13,423)	-	-	(13,423)
Total net assets	67,895	35,000	24,912	127,807