

Charity registration number: 1171878

The Intercom Trust

Annual Report and Financial Statements
for the Year Ended 31 March 2022

The Intercom Trust

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The Intercom Trust

Reference and Administrative Details

Trustees	Simon Hill (Chair) Suzi McGoldrick Helen Casson Jana Funke Halle Sian Fowler Adam Jackson Elliot Kenton Philip Evans Richards
Charity Registration Number	1171878
Principal Office	PO Box 285 Exeter Devon EX4 3ZT
Independent Examiner	Thompson Jenner LLP 1 Colleton Crescent Exeter Devon EX2 4DG
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The Intercom Trust Trustees' Report (continued)

The trustees present their report and the financial statements for the year ended 31 March 2022. 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 fulfillment;
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 centered 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.

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 Objectives

The Objectives 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

The Intercom Trust Trustees' Report (continued)

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 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, through a devolved authority policy 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 2021 - 2022

In this reporting period, Simon Hill is now Line Manager to Andy Hunt CEO.

Adam Jackson, Phil Richards and Elliot Kenton and Halle Fowler joined the board in September 2021, George Savill-James & Richards Smith stepped down in November 2021. Elliot Kenton stepped down in March 2022

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. Chris Musgrave former chair has agreed to be HR advisor to the trustees.

The Intercom Trust Trustees' Report (continued)

Staffing

Management

The Management team consists of:

- Andy Hunt, CEO
- Julia Boas, 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 role, he is also supported by Helen Casson (fostering social worker with Action for Children) who is the Trustee with safeguarding responsibilities and 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 2021 the full-time equivalent FTE staff employed was 11.

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 & Training
- Becca Harp – Full time Devon LGBT+ Practitioner
- Vickie Rossiter – Full 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 & Training
- 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 2021-2022

We said goodbye and thank you to Becca Harp left in April 2021, Laura Harp left August 2021, Ellie Howell left in November 2021 and Tina Dixon left in December 2021.

We said hello and welcome to Orion Boundy full time helpline worker April 2021, Jane Davison, full time LGBT+ Practitioner Cornwall June 2021, Zoe Powell full time LGBT+ Practitioner September 2021, Daz Wright full time Devon Schools worker October 2021 and Sadie Long full-time school's worker Cornwall January 2022.

The Intercom Trust Trustees' Report (continued)

Barbara Appleby joined us as our part time groups coordinator November 2021.

We ended the year with a FTE staff of 13.25

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, which is still ongoing. 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 incongruence 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**, we are now in our second year of this grant.

Grants from **Devon Clinical Commissioning Group**, **Police Victim support**, **Cornwall Council**, and **Kernow Commissioning Group** have also continued to substantially contribute to our HSA work.

We have been very privileged to continue to receive funding for the post of Cornwall Schools Worker and to employ a full-time school's worker for Devon from a **private benefactor**.

Children in Need continue to fund our 'Young and Yourself' (YAY), the long-established LGBTQ+ Youth Group in Cornwall, and we have now secured a further three years funding starting in April 2022. The group 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. Tudor Trust also granted us 2k for staff welfare, which we finally managed to hold a staff wellbeing event.

Ministry of Justice

Funding of two full-time LGBTQ+ domestic violence workers one employed directly by Intercom and the other in partnership with First Light for Cornwall.

The Contain Outbreak Management Fund (COMF) facilitated by Living Options Devon awarded us a grant to enable us to bolster our Counselling service, and provide group work over the year.

NET Helplines, - we have continued our partnership with the National LGBTQ+ 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 LGBTQ Consortium.

The Intercom Trust Trustees' Report (continued)

Donations

We thank all individual, corporate, and charitable donations to Intercom during the year. All donations are valued and put to good use to achieve the objects of the organisation.

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

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.

Corporate Activities

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. We have started to work on a new website which will be launched in September 2022 as part of our 25th anniversary celebrations.

Partnerships

On a national level we continue to be recognized 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.

We continue our role on the Safeguarding Reference Group for Devon.

We now sit on the Devon Domestic Abuse Local Partnership Board as well as attending the Domestic abuse/sexual violence provider's peninsular group

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.

The Intercom Trust Trustees' Report (continued)

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

Our chair of trustees Simon Hill represents Intercom on the Cornwall hate crime steering group and the Cornwall Equality and Diversity 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 and online training has now returned to pre pandemic levels. We adapted our methods and made this available through Teams and Zoom, and now training continues to grow.

We have continued 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. We have now completed this work and it is hoped that a new improved NHS offering will be forthcoming.

We have also supported Devon CCG to explore their LGBT+ inclusivity as a local employer.

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 2252 people** (last year 1253), of whom:

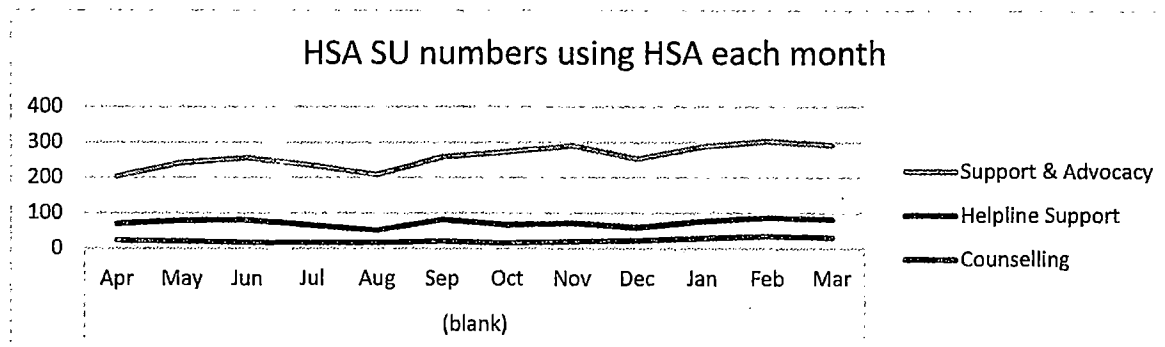
- 485 accessed our confidential Helpline support
- 536 accessed our 1-1 Support & Advocacy services in Devon and Cornwall
- 69 received 583 sessions of low / no-cost counselling
- 1145 were supported through 183 LGBT+ Lunchtime Schools Groups
- 108 were supported through 42 YAY Youth Groups and activities
- 160 (38 families) were supported through 13 Gender identity Family Days

The increase in numbers of people supported this year in comparison to last (almost 1000 people) is mainly accounted for through our increased Schools work but also through increased capacity that we have achieved with additional staff.

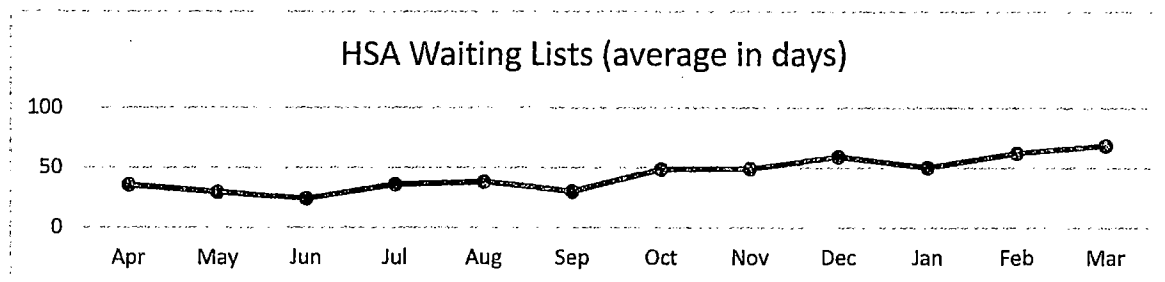
Our Helpline, Support, and Advocacy (HSA) staff were supporting a total caseload of approximately 220 people each month at the start of the year and approximately 290 each month toward the end of the year. We continue to assess working practices and make efficiencies wherever possible without sacrificing the quality of care and support we offer but

The Intercom Trust Trustees' Report (continued)

the requests for support from our communities continues to increase and so despite increased capacity, our waiting list time continues to rise. We intend to seek further funding to expand our capacity further in the coming year.



Our waiting list for 1-1 Support & Advocacy has gradually increased over the year, partly due to many increased referrals for 1-1 support via schools! We have increased capacity over the year in Cornwall but have also had to manage a level of staff illness and other Covid interruptions.



Demographics and diversity

Demographics and diversity

The large expansion of our school groups now means that **71%** (last year 45%) **of those we supported were under 18**. Approximately 38% of those we supported through our helpline and support and advocacy services were under 18.

Where recorded (we do not record some of our groupwork participant demographics), about **42%** (last year 30%) **of our clients identified as trans+** (including non-binary, genderqueer, gender fluid, and other identities) and a **further 14% said they were questioning** their gender identity.

Similarly, approximately **37% of our clients identified as gay or lesbian**, and another **24% as bisexual**, **15% as pansexual**, **12% as heterosexual**, **5% as asexual**, and a **further 7% in another way**.

We are committed to providing support and care in a way that actively includes those with intersectional identities.

The Intercom Trust Trustees' Report (continued)

At present, where recorded, **90%** (last 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 and will continue to improve our accessibility to non white British LGBT+ people in the area.

About **23%** (last year 19%) **of our clients had additional access needs**. We are aware that this includes a high number of individuals who are on the autistic spectrum and we have started to explore new ways of ensuring we are as welcoming as possible to our neurodiverse clients. This has included making videos of our staff and locations to reduce anxiety about visiting us.

Activity: What we did

To provide our support we undertook over **23,250 activities** (last year over 15,000), including:

- **2322** (last year 1323) one-to-one support sessions (face-to-face or over video or phone)
- **583** (last year 321) counselling sessions (face-to-face or over video or phone)
- **13** (last year 9) Gender Identity Family Days
- **183** (last year 26) LGBT+ Lunchtime Schools Groups
- **42** (last year 66 as several were on line with reduced numbers of attendees) YAY Youth Groups (including 3 picnics and 4 walking groups)
- **2875** phone calls, **11399** emails, and **2996** text messages

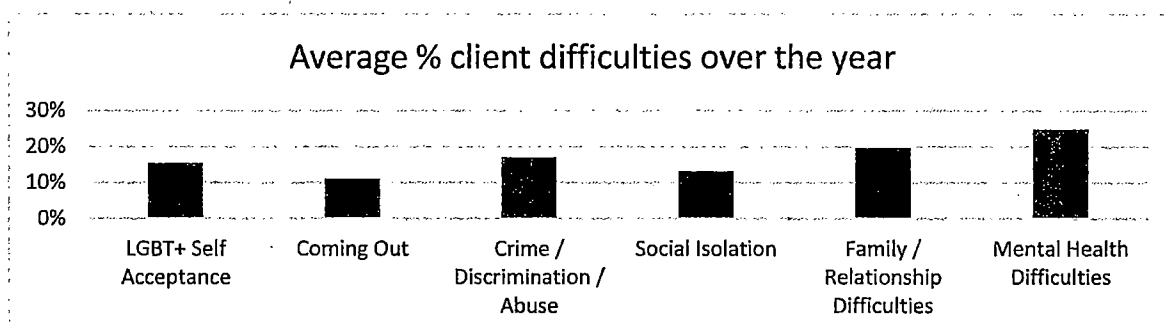
Our support activities mainly focused on the provision of information and emotional support, alongside some advocacy work where clients' rights were not being upheld.

Issues / Subjects: What people were struggling with

Over the year, the proportion of clients that we support wanting support specifically around their gender identity (from 50% to 54%) has continued to steadily increase, which is a continuing trend over several years. The proportion of clients wanting support around their sexual orientation has stayed roughly the same (around 20%).

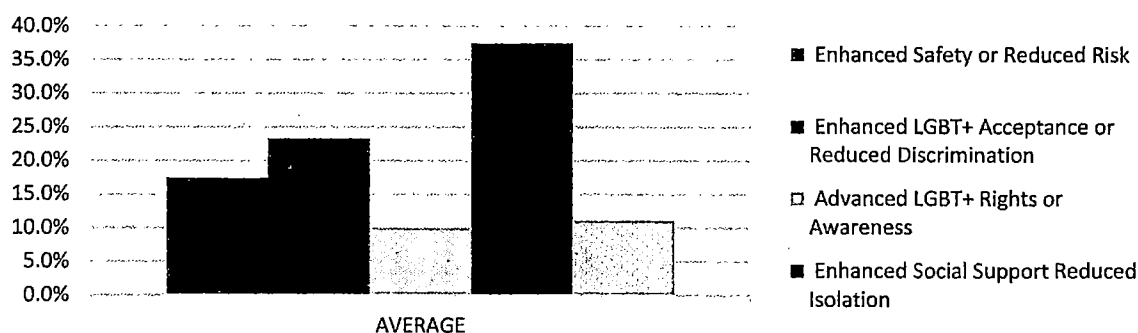
The chart below illustrates the most common difficulties that our Helpline, Support, and Advocacy clients presented with. In comparison to the previous year, family and relationship difficulties and mental health difficulties are both increased and social isolation has reduced. Hate crime reports have also continued to spike following each easing of lockdown restrictions. Conversely, we have also seen difficulties with social isolation and mental health spike during lockdowns and then reduce as restrictions have eased.

The Intercom Trust Trustees' Report (continued)



Outcomes and Satisfaction

Much of our work over this last year has continued to focus on reducing isolation. We have also continued to work hard to reduce discrimination and improve the rights and awareness of LGBT+ people across the region.



Client feedback

We regularly ask for feedback about our services with the aim of always listening to the needs of the LGBT+ communities we serve. We asked clients, family members, and professionals to tell us how we have done. Of 78 responses (during the last quarter of the year). More details of specific feedback is provided in [the linked video](#).

Overall, how would you rate your experience of Intercom service(s)?



Did it make a difference that we are specifically LGBT+?



The Intercom Trust Trustees' Report (continued)

Domestic Violence LGBT+ Safer Rainbow Project.

We had been working for a long time to secure funding to launch this much-needed project, finally we did! We now work in partnership with First Light who directly employ Row Barber a full time LGBT+ DV worker for Cornwall. We directly employ Helen who is our new full time Devon DV worker.

Looking Forwards

We are very much looking forward to launching our new LGBT+ domestic Violence project 'Safer Rainbow'.

We are also hopeful that the consultancy work we have been involved in with NHS England means changes to the Southwest Gender Identify services for Adults in the region.

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. The intention is to raise the value of this reserve in line with the growth of the organisation over time

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.

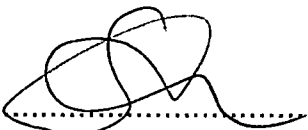
Risk exposure

The Trustees and CEO are continuously assessing Intercom's exposure to risk. An organisational risk register is reviewed regularly to manage risks. 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 Intercom is at all times basing its future budgets for expenditure on income that is definitely assured.

The Intercom Trust
Trustees' Report (continued)

The major barrier to Intercom'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.

Approved by the trustees of the charity on27/9/22..... and signed on its behalf by:

.....

Simon Hill (Chair)

Trustee

The Intercom Trust

Statement of Trustees' Responsibilities

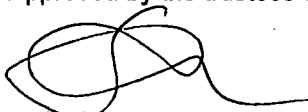
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 27/9/22 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 trustees on my examination of the accounts of The Intercom Trust for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity 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

Date: 19/10/22

The Intercom Trust

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	7,762	61,750	69,512
Charitable activities	3	82,368	499,618	581,986
Investment income	4	52	-	52
Total income		<u>90,182</u>	<u>561,368</u>	<u>651,550</u>
Expenditure on:				
Charitable activities	5, 6	<u>(26,199)</u>	<u>(504,556)</u>	<u>(530,755)</u>
Total expenditure		<u>(26,199)</u>	<u>(504,556)</u>	<u>(530,755)</u>
Net income		63,983	56,812	120,795
Gross transfers between funds		<u>(13,190)</u>	<u>13,190</u>	<u>-</u>
Net movement in funds		50,793	70,002	120,795
Reconciliation of funds				
Total funds brought forward		<u>196,057</u>	<u>23,187</u>	<u>219,244</u>
Total funds carried forward	17	<u>246,850</u>	<u>93,189</u>	<u>340,039</u>
	Note	Unrestricted funds £	Restricted funds £	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>196,057</u>	<u>23,187</u>	<u>219,244</u>

The notes on pages 18 to 29 form an integral part of these financial statements.

The Intercom Trust
(Registration number: 1171878)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	995	4,017
Current assets			
Debtors	13	99,455	20,760
Cash at bank and in hand	14	<u>249,893</u>	<u>200,634</u>
		349,348	221,394
Creditors: Amounts falling due within one year	15	<u>(10,304)</u>	<u>(6,167)</u>
Net current assets		<u>339,044</u>	<u>215,227</u>
Net assets		<u>340,039</u>	<u>219,244</u>
Funds of the charity:			
Restricted		93,189	23,187
Unrestricted income funds			
Unrestricted		<u>246,850</u>	<u>196,057</u>
Total funds	17	<u>340,039</u>	<u>219,244</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 15 to 29 were approved by the trustees, and authorised for issue on 27/9/22 and signed on their behalf by:

.....
 Simon Hill (Chair)
 Trustee

The Intercom Trust

Cash Flow Statement for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		120,795	91,437
Adjustments to cash flows from non-cash items			
Depreciation		3,022	3,009
Investment income	4	<u>(52)</u>	<u>(50)</u>
		123,765	94,396
Working capital adjustments			
Increase in debtors	13	(78,695)	(8,946)
Increase/(decrease) in creditors	15	<u>4,137</u>	<u>(7,256)</u>
Net cash flows from operating activities		<u>49,207</u>	<u>78,194</u>
Cash flows from investing activities			
Interest receivable and similar income	4	52	50
Purchase of tangible fixed assets	12	<u>-</u>	<u>(252)</u>
Net cash flows from investing activities		<u>52</u>	<u>(202)</u>
Net increase in cash and cash equivalents		49,259	77,992
Cash and cash equivalents at 1 April		<u>200,634</u>	<u>122,642</u>
Cash and cash equivalents at 31 March		<u><u>249,893</u></u>	<u><u>200,634</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash		49,259	77,992
Net funds at 1 April 2021		<u>200,634</u>	<u>122,642</u>
Net funds at 31 March 2022		<u><u>249,893</u></u>	<u><u>200,634</u></u>

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

The notes on pages 18 to 29 form an integral part of these financial statements.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

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	<u>7,762</u>	<u>61,750</u>	<u>69,512</u>
Total for 2022	<u>7,762</u>	<u>61,750</u>	<u>69,512</u>
Total for 2021	<u>4,234</u>	<u>3,098</u>	<u>7,332</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Grant income	2,000	331,739	333,739
Service level agreements	-	166,879	166,879
Training and consultancy income	67,299	1,000	68,299
Other charitable activity income	769	-	769
Use of premises	12,300	-	12,300
Total for 2022	<u>82,368</u>	<u>499,618</u>	<u>581,986</u>
Total for 2021	<u>116,769</u>	<u>390,778</u>	<u>507,547</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>52</u>	<u>52</u>
Total for 2022	<u>52</u>	<u>52</u>
Total for 2021	<u>50</u>	<u>50</u>

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Provision of LGBT+ community resource	<u>23,289</u>	<u>501,602</u>	<u>524,891</u>
Total for 2021	<u>6,469</u>	<u>412,913</u>	<u>419,382</u>

£21,884 (2021: £28,021) of the above expenditure was attributable to unrestricted and £503,007 (2021: £391,361) to restricted.

In addition to the expenditure analysed above, there are also governance costs of £5,864 (2021: £4,110) which relate directly to charitable activities. See note 6 for further details. An additional £88 relates to bank fees.

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

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 £	Total funds £
Provision of LGBT+ community resource	ABCD	17,279	415,400	29,727	39,196	501,602
Total for 2021		<u>22,287</u>	<u>345,601</u>	<u>14,978</u>	<u>30,047</u>	<u>412,913</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	4,225	-	4,225
Marketing and publicity	90	1,549	1,639
Total for 2022	<u>4,315</u>	<u>1,549</u>	<u>5,864</u>
Total for 2021	<u>100</u>	<u>4,010</u>	<u>4,110</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>3,022</u>	<u>3,009</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:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	367,856	307,752
Social security costs	28,582	21,737
Pension costs	16,652	13,709
Other staff costs	<u>1,772</u>	<u>2,353</u>
	<u>414,862</u>	<u>345,551</u>

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

	2022 No	2021 No
Service delivery	<u>13</u>	<u>11</u>

13 (2021 - 12) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £16,652 (2021 - £13,709).

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

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

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

Key Management Personnel

The Key Management Personnel received remuneration of £94,199 (2021: £46,261)

2022: two Key Management Personnel have been included. 2021: one Key Management Personnel.

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	4,225	3,120
Other fees to examiners		
All other services	-	779

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 2021	14,013	14,013
At 31 March 2022	14,013	14,013
Depreciation		
At 1 April 2021	9,996	9,996
Charge for the year	3,022	3,022
At 31 March 2022	13,018	13,018
Net book value		
At 31 March 2022	995	995
At 31 March 2021	4,017	4,017

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Debtors

	2022 £	2021 £
Trade debtors	94,333	15,763
Prepayments	1,924	1,924
Other debtors	3,198	3,073
	<u>99,455</u>	<u>20,760</u>

14 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	266	956
Cash at bank	249,627	199,678
	<u>249,893</u>	<u>200,634</u>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,006	3,108
Other taxation and social security	-	31
Other creditors	2,298	28
Accruals	3,000	3,000
	<u>10,304</u>	<u>6,167</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 £16,652 (2021 - £13,709).

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	55,852	90,182	(26,199)	(32,985)	86,850
YAY	<u>20,205</u>	<u>-</u>	<u>-</u>	<u>(20,205)</u>	<u>-</u>
	76,057	90,182	(26,199)	(53,190)	86,850
<i>Designated</i>					
Reserves	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>160,000</u>
Total unrestricted funds	<u>196,057</u>	<u>90,182</u>	<u>(26,199)</u>	<u>(13,190)</u>	<u>246,850</u>
Restricted funds					
Prompt Action (DCC)	1,650	-	-	(1,650)	-
Prudence de Villiers Fund	972	-	(15)	-	957
Children In Need Fund	11,656	-	(12,529)	873	-
CCG Devon	-	64,098	(64,146)	48	-
Kernow TF / CCG	-	49,800	(50,145)	235	(110)
Open Project	3,376	61,750	(41,320)	-	23,806
Big Lottery Fund	711	233,506	(233,989)	-	228
Big Lottery Server and Database Depreciation	2,822	-	(2,822)	-	-
Tudor Trust Wellbeing	2,000	-	(1,931)	(69)	-
Tudor Trust	-	33,333	(33,355)	22	-
Victim Support	-	20,000	(19,988)	(12)	-
YAY Interim	-	9,000	(8,965)	(35)	-
Devon Community Foundation	-	2,250	(2,090)	(160)	-
Clothworkers	-	2,650	(810)	-	1,840
NHS Charities Together COMF	-	32,981	(17,463)	-	15,518
MOJ LGBT IDVA	-	50,000	(50)	-	49,950
Norman Family Charitable Trust	-	1,000	-	-	1,000
LGBT Consortium Helplines	<u>-</u>	<u>1,000</u>	<u>(14,938)</u>	<u>13,938</u>	<u>-</u>
Total restricted funds	<u>23,187</u>	<u>561,368</u>	<u>(504,556)</u>	<u>13,190</u>	<u>93,189</u>
Total funds	<u>219,244</u>	<u>651,550</u>	<u>(530,755)</u>	<u>-</u>	<u>340,039</u>

The Intercom Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

	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	<u>21,043</u>	<u>-</u>	<u>(838)</u>	<u>-</u>	<u>20,205</u>
	67,895	121,053	(28,121)	(84,770)	76,057
<i>Designated</i>					
Reserves	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>120,000</u>
Total unrestricted funds	<u>102,895</u>	<u>121,053</u>	<u>(28,121)</u>	<u>230</u>	<u>196,057</u>
Restricted					
Prompt Action (DCC)	-	3,050	(1,400)	-	1,650
Prudence de Villiers Fund	972	-	-	-	972
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)	-	-
Open Project	22,487	3,098	(22,209)	-	3,376
Devon OPCC 19/20	-	20,000	(19,788)	(212)	-
Big Lottery Fund	(8,681)	172,817	(163,425)	-	711
Big Lottery Server and Database Depreciation	5,546	-	(2,723)	(1)	2,822
Tudor Trust Wellbeing	-	2,000	-	-	2,000
Tudor Trust Tech	-	6,300	(6,299)	(1)	-
Tudor Trust	<u>-</u>	<u>33,333</u>	<u>(33,333)</u>	<u>-</u>	<u>-</u>
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 2022

Transfers

The brought forward YAY unrestricted fund has been transferred fully into the designated reserves fund. The remaining increase in the designated reserves fund has been transferred from the unrestricted income fund.

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 2022

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).

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	734	-	261	995
Current assets	96,420	160,000	92,928	349,348
Current liabilities	(10,304)	-	-	(10,304)
Total net assets	<u>86,850</u>	<u>160,000</u>	<u>93,189</u>	<u>340,039</u>

	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	<u>76,057</u>	<u>120,000</u>	<u>23,187</u>	<u>219,244</u>