

Company Number: 255357
Charity Number: 11815
Charities Regulatory Authority Number: 20033293

Outhouse Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

Kenny, Whelan & Company Limited
Certified Public Accountants and Statutory Auditors
191/193 Lower Kimmage Road
Dublin 6W
D6W F729

Outhouse Company Limited by Guarantee CONTENTS

	Page
Reference and Administrative Information	3 - 4
Chairperson's Report	4 - 5
Directors' Annual Report	7 - 19
Directors' Responsibilities Statement	20
Independent Auditor's Report	21 - 22
Statement of Financial Activities	23
Balance Sheet	24
Statement of Cash Flows	25
Notes to the Financial Statements	26 - 36
Supplementary Information relating to the Financial Statements	38 - 39
Appendices	40 - 54

Outhouse Company Limited by Guarantee REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Outhouse
Also Known As	Outhouse LGBTQ+ Centre Outhouse LGBT Community Resource Centre
Registered Charity Number	20033293
Charitable Tax-Exemption Number	CHY 11815
Companies Registration Number	255357
Registered Office:	105 Capel Street Dublin 1 D01 R290

The names of those who were charity trustees on the date the report was approved or who served as a trustee in the reporting period are as follows:

Séamus McManus	Chairperson
Keith McCarthy	Deputy Chairperson
Louise O'Neill	Treasurer resigned 30-09-2022
David Carroll	resigned 30-09-2022
Etain Kidney	
Ronan Kennedy	resigned 30-04-2023
Seána Skeffington	resigned 30-09-2022
Karen O'Sullivan	appointed 03-12-2022
Dr. Emma Dwan O'Reilly	appointed 03-12-2022
Dr. Martine Cuypers	appointed 03-12-2022
Kelly Mackey	appointed 27-02-2023
Kumarin Athiemoolam	appointed 27-02-2023
Jean-Philippe Imbert	appointed 27-02-2023

Company Secretary:

Mareeda Treacy	resigned 31-03-2023
Kelly Mackey	appointed 01-04-2023

Chief Executive and Senior Management to whom responsibility for the day-to-day management of the charity is delegated:

Chief Executive Officer

Martha Whyte	resigned 04-05-2022
Oisín O'Reilly	appointed 11-04-2022

Operations and Development Manager

David Hand	resigned 13-04-2022
Toryn Glavin	appointed 02-08-2022

Names and addresses of professional advisors:

Auditor:	Kenny, Whelan & Company Limited 191/193 Kimmage Road Lower Kimmage, D6W F729
----------	---

Solicitors:	Dermot Simms 600B Cathedral Court New Street South D08 A5X9
-------------	--

Legal Advisors:	A&L Goodbody LLP 3 Dublin Landings North Wall Quay International Financial Services Centre D01 C4E0
-----------------	---

Bankers:	AIB Bank 126 - 128 Capel Street D01 VW89
----------	--

Outhouse Company Limited by Guarantee

CHAIRPERSON'S REPORT

for the financial year ended 31 December 2022

FOREWORD FROM OUR CHAIRPERSON

A chara,

Having recently marked the significant and happy milestone of 25 years of Outhouse's doors being open to the public, I am delighted to share with you this report of Outhouse's work and activities for the year ending 2022.

2022 Highlights

2022 saw a gradual but welcome return to 'normality': the warm sounds of laughter and clinking tea cups filled the centre once more as people and groups returned to reclaim the spaces which had been temporarily denied to them. A core function of the centre is to provide spaces for LGBTQ+ people to socialise and build networks and support, something that many in our community do not have. The pandemic brought into sharp focus for us all the importance of the physical, social, and cultural spaces we do or, more importantly, do not have access to.

In January, we mourned the loss and celebrated the life of an Outhouse stalwart, Oliver Hegarty. Oliver was instrumental in establishing the centre and used some of his many talents to craft and shape the fixtures and very fabric of the building. It is only fitting that the library space has been renamed the Oliver Hegarty Memorial Library in his honour.

Overall, 2022 was a year of resetting, recentring and growth for the organisation. Significantly, in March, Outhouse was delighted to welcome a new CEO through its doors, Oisín O'Reilly, following his appointment by the board. Oisín brings a wealth of experience to the role, both from the area of not-for-profit leadership and governance and from the LGBTQ+ communities. The entire staff and board are deeply grateful to outgoing CEO Martha Whyte for her commitment and enormous contribution to shaping the organisation into what it is today.

The outbreak of the war in Ukraine in February brought a new wave of refugees to the country and reminded us of the need for safe spaces for our community. Our Safe Space programme returned in person later in the year, and we also entered a partnership with LGBT Ireland to provide a drop-in welcome, information and signposting service for Ukrainian refugees. Over the year, we were also pleased to be able to expand the opening hours of the centre to offer space and services to an even wider group of patrons, and we aim to continue this into 2023.

The staff team continued to build its capability with the hiring of a Finance Manager and a Fundraising Manager. We also announced a range of other exciting partnerships: Outhouse became a member of Trans Equality Together, as well as the Coalition Against Hate Crime, and we were grateful to commence several new funding partnerships during the year.

Work was progressed to maintain and repair our current premises at 105 Capel Street. Repairs and refurbishments were carried out on the staircases, entrance hall, flooring, chandeliers, windows and flag pole. Like any period property, this old dame needs its fair share of 'TLC' to stay looking its best!

June saw a return to the first major in-person events of Dublin LGBTQ+ Pride, with Outhouse sporting a full range of successful events over the month, bringing additional footfall, venue bookings, and income. Of course, a vast variety of events and cultural activities are hosted all year round at the centre, and 2022 was no exception with over 600 events taking place during the year.

Our major fundraising event, Arthouse, took place in November. This year the event featured over 320 pieces of art auctioned online, with proceeds split between the centre and contributing artists. A huge thank you to everybody who made this possible - Outhouse staff and volunteers, artists, and buyers. This event, run for the third time this year, was crucial in generating income lost due to Covid-19. While the planning and execution of the event demonstrated the considerable commitment and dedication of staff, the auction itself and the lead-in to it showed the immense goodwill towards Outhouse that exists within the LGBTQ+ community and wider community.

Our Trustees

As Trustees we are firmly committed to ensuring good governance of the organisation. We are pleased to have appointed several new board members in 2022, broadening the skills and expertise of the board. This year the board also approved the establishment of a Fundraising & Marketing Committee, and a Policy, Advocacy & Services Committee, to further progress and review work at the board level in these crucial areas.

As Chairperson I would also like to acknowledge the board's commitment in ensuring the organisation's good governance on behalf of the LGBTQ+ community. Our trustees give freely of their time, skills, and energy to support the centre, and I sincerely thank them for that.

Outhouse Company Limited by Guarantee CHAIRPERSON'S REPORT

for the financial year ended 31 December 2022

Work also continued on a comprehensive review (the first since its incorporation) of Outhouse's primary governing documents, memorandum, and articles of association. The review is due to complete in 2023, and will account for important changes in company and charity law over the last few years.

Finally, I would like to thank all Outhouse staff and volunteers for their ongoing dedication, commitment and hard work for everything that has been achieved this year.

Looking forward

Toward the end of the year we started developing a new multi-year strategic plan to enable the organisation to move to the next phase of its maturity. A public consultation was run through various channels, and we were overwhelmed with the response. I want to thank everybody who contributed their views and thoughts on the future of Outhouse, its challenges, and where we should invest our energies over the coming years. It is reassuring to know that so many want to see the centre thrive and do well.

Outhouse remains committed to providing a safe space for LGBTQ+ people to find connection, community support, culture, and campaigns. In 2023 we will engage further with our key stakeholders and the broader community as we set out our vision for the centre over the next five years. As an organisation, we look forward to finalising our new strategic plan and commencing its implementation in earnest.

Le bród,
DocuSigned by:



Seamus McManus (he/him)
Chairperson of the Board of Trustees

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the Board of Directors.

In this report, the directors of Outhouse Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Objectives and Activities

Since 1997, Outhouse has been a vibrant and safe space for LGBTQ+ people, communities, and organisations that is inclusive of the diversity within our communities. Outhouse's purpose is to connect the LGBTQ+ communities and improve the quality of life for LGBTQ+ people through connection, community support, culture, and campaigning.

Our Purpose

Outhouse is dedicated to supporting the people, spaces, and issues important to the LGBTQ+ communities.

Vision

Our vision is a future where LGBTQ+ individuals are safe, seen, and celebrated.

Mission

To improve the quality of life for LGBTQ+ people by providing a safe space to find:

- **Connection** - discovering themselves, their people, place, and passions.
- **Community Support** - accessing information, programmes, and services.
- **Culture** - experiencing creativity, heritage, discovery, and fun.
- **Campaigns** - being part of a strong, credible, and trusted voice for LGBTQ+ communities.

Values

We are guided in the pursuit of our vision and delivery of our mission by the values of trust, respect, joy, inclusivity, and impact.

Activities and Achievements in 2022

Exiting the pandemic restrictions in early 2022 the organisation focused on reestablishing its core in-person activities, transitioning its leadership and management, and setting an ambitious future direction. There was no significant alternation of our activities in the year ended 31 December 2022.

Community Space

Outhouse provides vital office space, and multi-purpose meeting space for LGBTQ+ organisations, human rights and equality movements and organisations among others. During 2022 we consolidated our resident organisations and welcomed Dublin LGBTQ+ Pride back as a permanent resident. A rent review of existing licencees was completed during the year which will yield increased income from 2023 onwards from office rental.

There was a strong recovery in the number and frequency of events and meetings in the centre during 2022 with over six hundred events taking place broken down as follows:

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Month	# of Unique Bookers	# of Meetings/Events
January	4	18
February	11	29
March	13	44
April	14	61
May	18	64
June	20	70
July	17	62
August	15	57
September	23	64
October	19	55
November	18	47
December	11	42
		614

Our community café reopened as we emerged from the pandemic, providing a vital lifeline for LGBTQ+ people to come together and catch up with friends and connect with their community. In 2022 we welcomed 26,295 individuals to the centre, while far short of our pre-pandemic peak of circa 55,000 individuals this was a strong recovery which has continued into 2023.

Community Supports

During the pandemic the Gay Men's Health Service (GMHS) was suspended as their staff were redeployed to the HSE's pandemic response. During this time the GMHS underwent a reorganisation. As part of this reorganisation the provision of in-community **STI testing** and screening which had operated from Outhouse since its inception was ceased by the HSE and consolidated into the GHMS's clinic programme. Rapid HIV testing still operates weekly from Outhouse delivered by the Mpower Programme in HIV Ireland.

Our **information, referral, and signposting** service supported 599 individuals in 2022. Queries covered a wide range of topics including isolation, loneliness, health queries, mental health and suicide, drug and alcohol misuse, housing and homelessness, claiming international protection, and questions on family rights and protections.

Community and Outreach Development and Policy Work - Our team works one-on-one, and with LGBTQ+ organisations and groups, and are active participants in local, regional, and national initiatives promoting positive social change for the LGBTQ+ community. We engage in advocacy and in LGBTQ+ awareness training. In 2022 Outhouse led the community's response to the wave of homophobic violence targeting LGBTQ+ people in the city of Dublin from Apr - Jul 2022.

Programmes

Our **Personal Development Courses** returned to in-person delivery. The courses are open to gbMSM and help participants to increase their self-esteem, expand their social networks, improve their confidence to access sexual health services and improve their knowledge of the supports and services available to them.

We continued to offer a dedicated **Safe Space for LGBTQ+ asylum seekers and refugees** each month. The peers support group meets monthly and participants travel costs to and from the group are covered. The emphasis of the group is on peer support, safety, self-determination, self-organisation, and self-expression.

We partnered with LGBT Ireland to open a dedicated space for LGBTQ+ people fleeing the war in **Ukraine** during the summer months with the programme winding down in August 2022.

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

A new **Women's Wellness Course** ran twice in 2022 expanding the suite of activities open to LBTQ women in Outhouse. The course has significant positive outcomes for participants including increasing their self-esteem, growing their social networks, improving their confidence and educating them on sexual health and the various supports and services available to them.

Capability

After 16 years as CEO, Oisín O'Reilly took over from Martha Whyte in April 2022. This change in CEO followed very shortly after the retirement of George Robotham as Chair in November 2021. In September three long-serving Trustees retired. The Board commenced a public recruitment process following a skills audit to identify suitable candidates to join the Board. In early December 2022 three new Board members joined with another three co-opted in early 2023.

At the outset of the year drafting a Strategic Plan for the Charity was identified as an imperative. Following an open procurement process a team of suitable consultants was identified to lead the strategic planning process. At year-end public consultations are underway with our stakeholders on the future direction, goals, and priorities of the charity. The strategic plan was published in Q2 2023.

The board undertook a review process towards the end of the year. A series of actions for future improvement have been identified, which will be progressed in 2023.

Staff and Volunteers

Staff

The average number of persons employed by the organisation during the year was as follows:

	2022	2021
Management	2	2
Direct Charitable Activity Staff	2	2
Support Staff	6	6
Total	10	10

Aggregate payroll costs incurred during the year:

	2022	2021
Wages and salaries	217,284	224,380
Social security costs	22,468	22,946
Pension costs	4,237	9,104
Total	243,989	256,430

No employee(s) earned remuneration over €50,000 in 2022 as follows:

	2022	2021
€50,000 - €60,000	0	0
€60,000 - €70,000	0	0
€70,000 - €80,00	0	0

Remuneration includes salaries and any benefits in kind.

Outhouse Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Remuneration Policy

The Charity has a remuneration policy that has been agreed upon by the Human Resources and Nominations Committee as delegated by the Board. This policy states that we seek to be competitive with our peers. As a general principle, the Charity pitches its salaries at the median of the marketplace. A salary grading structure was put in place in 2022.

Chief Executive Remuneration

The CEO, Oisín O'Reilly commenced on 11 April 2022. The value of his remuneration in 2022 was €49,327. He receives no additional benefits. His employment contract does not include a performance-related award scheme of any benefits-in-kind/perquisites.

Key Management Remuneration

Remuneration paid to key managing personnel at the Charity in 2022 amounted to €91,426 (2021: €96,560). Key management personnel includes the CEO (full-time) and Operations and Development Manager (full-time). Contracts of employment do not include a performance-related reward scheme or any benefit-in-kind/perquisites.

Team Training and Development

The Charity operates a further education scheme for team members and actively encourages continuing professional development of the team. Participating staff members may be entitled to either paid or unpaid leave, or a combination of both, to attend an approved course or to have a contribution towards the cost of academic fees. All courses relate to identified organisational needs and are dealt with case-by-case.

Diversity, Equity, and Inclusion

Outhouse is committed to being an inclusive and diverse organisation. Indeed, this is at the core of the organisation's charitable purpose. All employees, volunteers, and patrons are treated with dignity and respect, provided with equal opportunity, and not discriminated against.

We do not discriminate based on race, ethnicity, colour, class, ancestry, national origin, religion, sex, sexual orientation, gender identity or expression, age, disability, antibody status, marital status, membership of the Roma or Travelling community, or any other legally protected status.

The Charity is fully compliant with the requirements of the Equal Status Acts 2000-2018 and the Employment Equality Acts 1998-2015.

Energy Efficiency Report

In 2022, the energy consumed by Outhouse rose again in line with the reopening of the centre following the easing of public health restrictions.

	2022	2021	2020
Direct Consumption (kWh) <i>Electricity, lighting, heating, ICT, cooling etc.</i>	21,171	19,600	16,662
CO ₂ Emissions (kg)	9,159	8,479	7,208

The Charity is keenly aware of its responsibility to protect the environment, to mitigate our operations' harmful effects on the environment and climate change. The following measures continue to be in place:

- Our energy provider supplies the organisation with 100% green energy.
- The Charity continues to operate a comprehensive internal recycling system.
- The Charity has moved to procure refurbished ICT devices as part of its commitment to the circular economy; each refurbished device saves 1,500 litres of water, 3,000kWh of electricity, 22kg of chemicals, and 700kg of CO₂.

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Financial review

The results for the financial year are set out on page 23 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of €1,167,506 (2021: €1,079,063) and liabilities of €305,661 (2021 - €291,673). The net assets of the charity have increased by €74,455 (2021: €73,426).

Income Diversification

The organisation has historically relied on state grants and a modest amount of earned income as its income-generating strategy. In response to the Covid-19 Pandemic 'Arthouse', an annual fundraising art auction was established to help the charity diversify its income sources and provide for stability. The trustees have considered the income diversification risk and have started investing in professional fundraising to augment the income streams of the organisation and have adapted the pricing strategies associated with the earned income streams to maximise returns while respecting our charitable objectives.

Over the medium term, and while growing overall income levels, the board plans to reduce government grants to 50% of total income. Maintaining a balance of funding between state and non-state sources is important to mitigate the risks associated with a decline in any one source of income. It is also an essential guarantee of our independence in advancing our charitable purpose and objectives to ensure all LGBTQ+ people are safe, seen, and celebrated.

Reserves Policy

Outhouse has a set reserves policy to ensure that the Charity's core activities could continue during a period of unforeseen difficulty e.g., a global economic crisis. The policy considers the cost of making staff redundant in an emergency, the risk associated with variances in planned incomes versus expenditure, and the Charity's contractual commitments.

The Trustees have established a target of building unrestricted cash reserves equal to three months' operating costs. The Finance, Audit, Risk, and Governance Subcommittee advises on the appropriate level of reserves and planned contributions to the reserves set by the Board during the annual budget process and reviews as necessary.

	2022	2021
Unrestricted Cash Reserves	116,620	77,414

Fundraising Policy

Outhouse has organised an annual fundraising art auction, Arthouse, since 2020. In 2022 the Board approved an investment in establishing a professional fundraising function which will see the Charity solicit the financial support of individual donors, companies, trusts and foundations, among others to fund both general operating costs and specific projects and programmes.

Outhouse is committed to applying the highest standards of good governance and ethical fundraising practices in our work. Since year-end, we have completed the implementation of the Fundraising Guidance issued by the Charities Regulator and are in full compliance with the voluntary Statement Guiding Principles in Fundraising at the time of the accounts approval.

Outhouse is committed to ethical fundraising and all institutional donors are ethically evaluated prior to engaging them in fundraising or monetary support for our mission. During 2022, we had no cause to decline a donation or ask a fundraiser to cease fundraising on our behalf due to ethical concerns.

In line with best practice, our professional fundraising staff are paid a fixed annual salary. There is no element of performance-related pay or bonus payable to professional fundraisers employed by the Charity.

Investment Policy

The organisation does not have a formal investment policy as the level of unrestricted cash reserves is currently used as working capital. The Board is aware of its obligation to develop a policy if and when it has sufficient reserves in place to consider investing.

Apportionment

Individual costs that are shared and not directly attributable to a singular activity are apportioned on a consistent basis. Income is directly apportioned against relevant activities.

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Principal State Funders & Other Grants

Refer to Note 5.2 for a listing of principal funders and other grants received in the period.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 105 Capel Street, Dublin 1, D01 R290.

Funds held as a Custodian Trustee on Behalf of Others

The Charity does not hold any funds or other assets by way of a custodian arrangement.

Auditors

The auditors, Kenny, Whelan & Company Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In the case of each person who is a Director at the time this report is approved per Section 332 of the Companies Act, 2014:

- So far as each Director is aware, there is no relevant audit information of which the company's statutory auditors are unaware and,
- Each Director has taken all the steps that they ought to have taken as a Director to make themselves aware of any relevant audit information and establish that the company's statutory auditors are aware of that information.

Going Concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed the 2022 statement of financial activities and balance sheet, the approved 2023 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impacts of Covid-19, Brexit, the war in Ukraine, high inflation and the increase in the cost of living. The Directors are satisfied that the Charity has adequate resources to continue its operational existence for the next 12 months. As a result, they are confident that there are sufficient resources to manage any operational or financial risks. There is no material uncertainty that affects this assumption.

Post Balance Sheet Events

One non-adjusting event has taken place since year-end:

- On 28 February 2023, the Department of Rural and Community Development confirmed a further five years of funding to the company, at a rate of €139,165 per annum under the Community Services Programme. The total sum awarded is €695,825.

Structure, Governance and Management Structure

Outhouse Limited is registered in Ireland as a Company Limited by Guarantee incorporated in the Republic of Ireland under the Companies Act 2014. Under section 1180 of the Companies Act 2014, the Company is exempt from including the word 'limited' in its name. The Company does not have a share capital. Consequently, the member's liability is limited, subject to each member's undertaking to contribute to the Company's net assets or liabilities on winding up such amounts as may be required, not exceeding €1.27.

The Company was set up under a Memorandum of Association that established the charitable Company's objects and powers. The Company is governed by a Constitution and is managed by a Board of Directors. The Articles of Association and Constitution were last amended by special resolution of the company taking effect on 23 July 2011.

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The main object/charitable purpose of the Company is:

- (A) To provide a centre to supply education and information services on a non-directional basis about health for disadvantaged and marginalised groups by hosting meetings, workshops, publications, providing support and counselling in relation to HIV prevention and sexual health promotion; by providing emotional and psychological support for marginalised members of the community; by providing services dealing with crisis intervention; by providing services to people with HIV and AIDS; by raising awareness through workshops, publications and providing an information resource library; by providing education through lectures, seminars, course and conferences in relation to personal development.
- (B) To provide for the relief of poverty for marginalised sections of the community by providing venues for meetings of groups, individuals, facilitators and counsellors free of rent; and by providing beverages and snacks to disadvantaged members of the community at cost price.

As objects incidental and ancillary to the attainment of the principal object:

- (C) To provide a community and resource centre to serve gay, lesbian, bisexual, transvestite and transgendered people and those who identify with or support such people.
- (D) To provide from the aforementioned centre education and information services about gay, lesbian, bisexual, transvestite and transgendered people for the general public.

The Company has been granted charitable tax exemption by the Revenue Commissioners per the provisions of Section 208 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997. This exemption, which applies to Income Tax/Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the Company's income and property. Its CHY number is 11815.

The Company was deemed a Charity per Section 40 of the Charities Act 2009 and is registered as such with the Charities Regulator in Ireland with registration number 20033293.

Directors/Charity Trustees

Outhouse is governed by a Board of Directors with a maximum of 13 people. All Board members are volunteers and do not receive any remuneration for their participation as required by the Charities Act, 2009. They are entitled to reimbursement for out-of-pocket expenses in the discharge of their functions as Trustees.

The Board's policy requires a minimum of 6 Board meetings throughout the year, the Board met 8 times in 2022. The Board has an attendance policy with the Chair responsible for its implementation.

Board Members and Attendance

Seamus McManus (he/him) - Chairperson

Appointed: 12 December 2020

Board Attendance 2022: 8/8

Séamus is an experienced HR and organisation development professional, a PRINCE2-qualified project manager, and a chartered member of the Chartered Institute of Personnel & Development. He holds a BA in psychology from Trinity College Dublin; an MPhil in innovation, strategy and organisation from the University of Cambridge; and an MSc in international economic studies from Maastricht University. In his current position as a senior manager in the Civil Service, he has held roles in HR, organisational development, risk and project management. He previously worked as a consultant with people and organisational advisory firm Korn Ferry. Séamus joined the Board in 2020 and took on the role of Chairperson in 2021. He has also previously served as a director of EQUATE, an education equality charity.

Keith McCarthy (he/him) - Deputy Chairperson

Appointed: 25 September 2021

Board Attendance 2022: 8/8

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Keith is a human resources and organisational development professional with more than two decades of experience working in industry and as a consultant in professional services. Keith is a past Group Director of HR for the RCSI hospitals group, where he provided strategic and operational oversight for seven hospitals and over 11,000 staff. Keith is a regular contributor/conference speaker providing practical advice and insights into HR, change management, and people capability.

Louise O'Neill (she/her) - Treasurer

Appointed: 21 September 2019

Resigned: 30 September 2022

Board Attendance 2022: 5/6

Louise is a member of the Institute of Chartered Accountants in Ireland, has extensive experience in internal controls, risk and compliance and financial accounting. Having trained in PwC Dublin, Louise is currently a Group Internal Audit Manager in CRH.

David Carroll (he/him)

Appointed: 24 September 2016

Resigned: 30 September 2022

Board Attendance 2022: 5/6

David is currently an Irish Research Council Doctoral Scholar in Sexuality Studies at DCU. David has longstanding experience of working with the LGBTI community, in organisations such as Gay Men's Health Service (HSE) and Belong To.

Seána Skeffington (she/her)

Appointed: 24 September 2016

Resigned: 30 September 2022

Board Attendance 2022: 6/6

Seána has extensive marketing and management experience. She has provided advice and strategic direction for Outhouse in terms of increasing reach, awareness raising and promotion of events. She is also involved with the recruitment and appraisal processes at Outhouse.

Dr Etain Kidney (she/her)

Appointed: 25 September 2021

Board Attendance 2022: 6/8

Etain is Head of the School of Marketing at TU Dublin. She holds a PhD in Inclusive Entrepreneurship, and her research currently explores sustainability, digital marketing, and education. A founding member of the Pink Ladies Hockey Club, she has worked with various LGBTQ+ and sporting groups for more than a decade.

Ronan Kennedy (he/him)

Appointed: 30 October 2021

Board Attendance 2022: 7/8

Ronan is currently the Democratic Freedoms Policy Officer in the Irish Council for Civil Liberties. Prior to this, he worked in advocacy roles in the NGO sector and as an advisor in the Oireachtas.

Karen O'Sullivan (she/her)

Appointed: 03 December 2022

Board Attendance 2022: 1/1

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Karen is currently a Managing Director with Accenture, and is the current global head of Solution Innovation for Source to Pay. Karen has also served on the boards of LGBTQ+ Employee Resource Groups in a number of the companies she has worked for. She brings with her over 15 years of experience in solution design and implementation, corporate finance, governance and leadership development. Karen is passionate about human rights, equality, and fostering a diverse and inclusive culture that readily enables the power of belonging for all members of the LGBTQ+ community.

Dr Emma Dwan O'Reilly (she/her)

Appointed: 03 December 2022

Board Attendance 2022: 0/1

Emma has worked across the cultural, heritage, museum and charity sectors. Her experience includes shaping the creative development of heritage and visitor attractions, working in partnership, and leading on experiences, programming, fundraising and communications across a portfolio of visitor attractions. Emma is the Head of Operations at Dublin City Council Culture Company. Previously, during her time at conservation charity the National Trust in the UK, Emma was co-chair of the national LGBTQ+ Network and Steering Group and sat on the National Trust's Inclusion Council.

Dr Martine Cuypers (she/her)

Appointed: 03 December 2022

Board Attendance 2022: 1/1

Martine is a dedicated educator, researcher and change-maker with nearly three decades of experience in voluntary and statutory organisations in equality, diversity and inclusion, education, culture and the arts in Ireland and abroad. Martine teaches Classics at Trinity College Dublin, where her courses focus on ancient social and cultural questions that remain astonishingly relevant today. As a former chairperson of Transgender Equality Network Ireland (TENI), an organisation born in Outhouse, Martine understands Outhouse's past significance, and she is passionate about envisioning its future.

Unless otherwise stated, the preceding have served as directors for the entire period following re-election at the last annual general meeting.

The CEO, Oisín O'Reilly is invited to attend all Board meetings. Staff meeting attendance in 2022 was as follows:

Name	2022 Board Meeting Attendance
Oisín O'Reilly	6/6

Director/Charity Trustee Expenses

In 2022, the total amount of vouched expenses paid to Board members was €0 (2021: €0).

The Charity has taken out insurance to protect the Directors/Trustees. No loans have been granted to Directors. No remuneration or other benefits have been paid or are payable to any Directors directly or indirectly from the Charity's funds. The governing document of the Charity expressly forbids remuneration of Directors/Trustees.

Other than as shown above, any further required disclosures in Sections 305 and 306 of the Companies Act 2014 are Nil for both financial years.

Related Party Transactions

As well as donating their time and expertise during 2022, the Directors made unconditional donations of €1,119 (2021: Nil) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2022 was Nil (2021: Nil).

Key management personnel unconditionally donated €1,870 (2021: Nil) to the Charity. There were no other related party transactions with key management personnel other than remuneration. Please see note 10 for further information on employees and remuneration. There were no further related party transactions concerning the Charity's affairs in which the Directors or key managing personnel had any interest, as defined in the Companies Act 2014, at any time during the period ended 31st December 2022.

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Recruitment and Selection of Board Members/Trustees

Board Members are selected under the Board Recruitment and Selection Policy. Members are chosen based on their skills and any identified skill gaps on the Board. The Board reviews its composition annually. During 2022 a public recruitment and selection process was undertaken, which resulted in six nominees to the Board, three of whom took up their positions on 03 December 2022 and the remainder of which assumed their roles in early 2023.

Induction of Board Members

Induction occurs as soon as possible after the individual has joined the Board. Induction is the responsibility of the Company Secretary in collaboration with the CEO and Chair of the Board. Induction training includes a face-to-face meeting (where possible) covering the Charity's role and aims, governance structures, core activities, history and successes. New Directors receive an induction pack which includes the Constitution, minutes of recent Board meetings, Board of Directors Policies and Procedures, Conflict of Interest/Loyalty Policy and other relevant documents.

Outhouse is a member of The Wheel and facilitates Board members attending relevant training courses.

Board Sub Committees

The Board is supported by a committee structure that deals with specific aspects of the Charity's business. There were four standing committees in 2022. The CEO, Oisín O'Reilly, attended all these subcommittees. Each subcommittee is governed by terms of reference specifying the scope of their competencies and any delegated authorities.

Finance, Audit, Risk, and Governance Committee

The finance, audit, and risk committee was re-constituted by the Board on 24 October 2022 and had its remit expanded to include governance. The committee fulfils a vital role in the organisation's governance framework assisting the Board in monitoring the internal control environment, risk management, financial reporting, governance and compliance, and internal and external audit.

Committee Members	Meeting Attendance in 2022
Louise O'Neill - (Treasurer and Subcommittee Chair)	2/3
Ronan Kennedy - (Subcommittee Deputy Chair)	3/3
Séamus McManus - (Chairperson of the Board)	3/3
Oisín O'Reilly - (CEO)	3/3

HR and Nominations Committee

The HR committee and the Nominations committee were merged on 24 October 2022. The committee assists the board in fulfilling its obligations to the staff and volunteers by developing policy frameworks that recognise their contributions, reward them appropriately, and provide oversight for our compliance with employment law and volunteering best practices. Additionally, the committee is responsible for identifying and reviewing the size and skills mix of the Board and its committees and for identifying and nominating members of committees and the Board.

Committee Members	Meeting Attendance in 2022
Keith McCarthy - (Subcommittee Chair)	6/6
David Carroll - (Board Member)	4/4
Seána Skeffington - (Board Member)	4/4
Séamus McManus - (Chairperson of the Board)	6/6
Oisín O'Reilly - (CEO)	4/4
Etain Kidney - (Board Member)	2/2

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Programmes, Services, and Advocacy Committee

The Board approved the creation of a new programme, services, and advocacy committee on 24 October 2022. The committee's role is to ensure the needs of the LGBTQ+ community are identified and to make recommendations in all aspects of planning, delivery, and evaluation of programmes and services. Moreover, the committee will play an important role in providing strategic support and advice to the Board on public policy matters. The committee was in start-up phase and did not meet in 2022.

Fundraising and Marketing Committee

The Board approved the creation of a new fundraising and marketing committee on 30 September 2022. The committee will assist the Board in fulfilling its obligations to ensure sufficient financial resources to achieve its mission. The committee does this by supporting the creation of a fundraising strategy and a related marketing strategy and overseeing their implementation. The committee was in start-up phase and did not meet in 2022.

Governance

The Board of Directors is committed to achieving the highest governance standards.

The organisation has completed adopting and implementing the Charities Governance Code issued by the Charities Regulator. It reported on its compliance with the code formally as required by the regulator.

The organisation was an early adopter of the Charities Statement of Recommended Practice (Charities SORP) and publishes its annual financial statements per Charities SORP annually.

The organisation is completing the implementation of the Charities Regulator Fundraising Guidelines at year-end as it establishes a professional fundraising team guided by high ethical standards.

Legal Compliance

The board is committed to compliance with relevant legal and regulatory requirements and that appropriate internal financial and risk management controls are in place.

In 2022, Outhouse submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Office on time.

The Charity complies with the European Union (Anti-Money Laundering: Ownership of Corporate Entities) Regulations 2019. As a charitable company, there are no beneficial owners of the entity, and therefore the senior managing officials, comprising the Directors/Trustees and CEO, appear in the register.

The organisation invests more staff time and financial resources in professional fees to support legal compliance each year.

Data Protection Act 2018 (GDPR)

Outhouse has developed GDPR Policies and Procedures specifically suited to the organisation with input from a GDPR consultant. A Data Protection Officer has been appointed in the organisation to oversee compliance in this area. The data privacy statement is available to read at www.outhouse.ie/privacy.

Lobbying and Political Donations

The Charity did not make any political donations during 2022, and as a result, no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, the Charity records all lobbying activity and communications with Designated Public Officials (DPOs). The Charity has made the returns and submissions required by the Act.

The Safety, Health, and Welfare at Work Act 2005

Outhouse continues to take appropriate measures to protect the safety, health and welfare of all staff, and visitors and promote awareness within its office to meet this Act's provisions. This extends to the Public Health (Tobacco) Acts 2002 and 2004.

Protected Disclosures Act, 2014

The Charity is committed to the highest standards of openness, integrity, and accountability. An important aspect of accountability and transparency is enabling any staff member, volunteer, and other organisation members to voice concerns responsibly and effectively. The Charity has a Speaking Up Policy in place, including an independent point of contact for staff or volunteers to raise concerns about any malpractice or wrongdoing within the organisation. The Speaking Up Policy fully complies with the requirements of the Protected Disclosures Act, 2014.

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Decision-Making

The Board has the following matters specifically reserved for its decision:

- Approval of all banking facilities, including loans;
- Co-opting new Board members;
- Appointment/removal of Members of the Company;
- Appointment/removal of Sub Committee Chair, Members;
- Appointment/removal of the CEO;
- Approval of individual purchases greater than €3k;
- Appointment/Removal of the Auditors;
- Approval of annual financial statements and annual report;
- Review and approval of changes to internal policy and procedure documents; and
- Approval of strategic plan and operational budgets.

The Board delegates authority on specific duties and responsibilities to sign legal documents, contracts for services and funding contracts to the CEO. The organisation's day-to-day management is also delegated to the CEO and staff. This includes contributing to and the implementation of the strategic plan; leading, recruiting, and managing staff; managing the organisation and its finances effectively and efficiently; consulting and linking with stakeholders; representing Outhouse; contributing to national policy development affecting LGBTQ+ people; and developing mechanisms for involving the LGBTQ+ community in the work of the organisation.

Reporting

The CEO reports directly to the Board. Board agendas are planned between the Chair and CEO. As in previous years, in 2022, a Board planner tool was used to show the entire projected business of the Board throughout the year. A report is prepared monthly for the Board and submitted before the meeting for Board members to review.

Management accounts are prepared quarterly and include an analysis of the budget and the actual position of the organisation's income and expenditure as approved by the Board. Variances are calculated and explained. Trend analysis and projections are included together with a comparative analysis of the prior year. Key issues are identified with sufficient explanation.

Principal Risks and Uncertainties

Effective risk management is important to the Board, ensuring that the Charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Trustees also prioritise minimising exposure to service users, staff, volunteers, and visitors.

The Trustees are aware of the key risks to which the Company is exposed, in particular, those related to the operations and finances of the Charity and are satisfied that there are appropriate systems in place to address these risks. At a governance level, potential risks relate to maintaining sufficient skills. At an operational level, risks relate to potentially poor business planning, health, safety, and ICT risks. At a human level, they relate to ensuring the Charity is sufficiently staffed, with an appropriate mix of skills, to provide adequate service levels, maintain staff welfare and avoid staff burnout. At a financial level, potential risks related to budgetary control and retaining sufficient funding to deliver core activities and the possible economic impacts of the cost of living/energy crisis and the war in Ukraine on the wider economy and, therefore, fundraising.

Policies and procedures are in place (and published on the charity's website) concerning service provision to children and vulnerable adults, health and safety, the GDPR, and HR. Risk assessments are routinely carried out for the offices, general service provision, and off-site events. These are reviewed by management, reviewed at a senior level, and reported to Trustees as appropriate.

The Charity has an organisation-wide risk register which is reviewed by the Board on a rolling basis and when required, in response to changes in the environment which increase risks and/or their potential impact. High-impact risks are identified, and mitigating strategies are discussed and agreed upon.

The Board is satisfied that systems and processes are in place to monitor, manage, and mitigate the charity's exposure to its major risks.

The following have been identified as areas of most risk to the Charity:

Outhouse Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Dependency on Income Sources Risks

The Board recognises Outhouse has a significant dependence on grant income from state organisations. The Board is working to reduce this reliance on state funding to mitigate the risk of over-reliance on one funding source by generating funds through earned income and fundraising. To mitigate this risk, a Fundraising Manager was employed in November 2022 to help grow the organisation's fundraised income.

Funding and Fundraising Risks

In common with other companies operating in Ireland in the charitable sector, the Charity depends on gifts and donations and grants income from state organisations, companies, trusts and foundations in addition to its earned revenues.

The ongoing economic uncertainty throughout 2022 has created a volatile economic climate for charitable organisations. Following detailed modelling and assessments, the Board believes that the Charity is adequately positioned to manage the costs of running the Charity in the event of an economic decline worsening. Through regular finance and fundraising committee oversight of financial trends and performance and our new investment in fundraising, the trustees intend to maintain and develop existing and new income sources to position the charity well to manage this risk.

People Risk

The risk of overreliance on key personnel was mitigated by a restructuring in 2019, adding an additional layer of management reporting to the CEO, who in turn reports to the Trustees. This has ensured an element of succession planning is in place and that the overreliance risk is well managed.

The risk is that the Charity will be unable to attract and retain talent at all levels, including volunteers, trustees, and employees. This risk is difficult to mitigate in the short term. It requires growing the organisation's unrestricted fundraising and earned income to provide competitive benefits packages for employees and appropriate support for volunteers. The Charity undertakes strong resource planning considering demands for services, commitments to funders and a commitment to a flexible working environment to facilitate team members where possible.

Financial and Related Control Risk

The organisation mitigates its financial and related control risks as follows:

- It continually monitors the level of activity, prepares and monitors its budgets, targets, and projections;
- Internal control risks are minimised by the implementation of financial policies and procedures which control the authorisation of all transactions and projects;
- We have a policy to build our cash reserves equal to three months operating costs, which when achieved will position the Company to meet its statutory obligations best.
- The Charity is in the advanced stages of developing a Strategic Plan which will allow for the diversification of future funding and activities;
- It closely monitors emerging changes to regulations and legislation on an ongoing basis;
- It has minimal currency risk and credit risk; and,
- The Charity has assessed its interest rate risk on borrowings and determined that it can carry the increased interest rate costs associated with our lenders increasing in line with the ECB in the medium term.

Reputational Risk

The risk of reputation damage to the organisation in the charity sector caused by an event either within or outside the organisation's control. This risk is mitigated by regular engagement with The Wheel and Charities Institute Ireland (CII) to promote trust in the charity sector. Additionally, regular Board and committee oversight of compliance and governance processes to ensure best practices and proactive engagement with partner organisations on good governance help to mitigate the risk further.

Child Protection and Safeguarding Risks

The safeguarding and protection of children's welfare and well-being accessing services at Outhouse is paramount. The organisation has adopted a Child Safeguarding Statement in line with its obligations under the Children First Act, 2015. Following a risk assessment process, the organisation has undertaken measures to mitigate risk and ensure a safe environment for all children accessing our services.

Outhouse is in the process of becoming fully compliant with the National Vetting Bureau's obligations (Children and Vulnerable Adults) Act, 2012, which commenced in April 2016. Outhouse has Child Protection and Safeguarding policies based on the Children First Act 2015 and Children First Guidelines 2017 and best practice recruitment policies and procedures.

Outhouse Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Conflicts of Interest and Loyalty-Based Risks

The charity has a conflict of interest and loyalty policy. A register of interests is kept at the registered address of the Charity. None of the Directors or Senior Leadership Team had a material interest during the year ended 31 December 2022, in any contracts of significance concerning the Charity's business.

Plans for future periods

The Board commenced a strategic planning process in 2022 and published a new strategic plan for the Charity on 22 May 2023. The plan, entitled '[Space for All](#)' sets an ambitious direction for the Charity over 2023 - 2028. The plan was developed in consultation with the LGBTQ+ community in the greater Dublin region and the team of staff and volunteers in the organisation.

This visionary roadmap sets the stage for a future where LGBTQ+ individuals across Ireland are safe, seen, and celebrated. "Space for All" is a comprehensive plan that aims to improve the quality of life for LGBTQ+ people in Ireland through connection, community support, culture, and impactful campaigns.

The ambitious plan includes commitments:

- To deliver universal access to the ground floor and basement of 105 Capel Street by December 2024, enabling the community space to be accessible, welcoming, and accommodating to individuals of all abilities and backgrounds.
- To launch a new community support service providing one-to-one support and advocacy for LGBTQ+ people in need.
- To campaign to protect the most vulnerable and marginalised LGBTQ+ people, focusing on three issues:
 - Housing and Homelessness
 - Poverty
 - Safety of the LGBTQ+ community
- To extend the centre's opening hours from 2025 onwards until 11 pm on Thursday, Friday, and Saturday evenings, providing a late-evening sober social space on Dublin's queer scene.
- To complete a feasibility study on the centre's future space and premises needs and create a plan for a world-class LGBTQ+ centre for Dublin.
- To grow the arts, heritage, and cultural programming in the centre and to commission artistic and cultural works to express the lived experiences and realities of LGBTQ+ people.
- To reduce carbon emissions associated with our work by 30% over the next five years.

Overall the plan will see the organisation's turnover grow to €2.6m per annum and more than double the size of the staff team enabling the Charity to achieve its goals and follow through on its charitable purpose.

Approved by the Board of Directors on 29 August 2023 and signed on its behalf by:

DocuSigned by:

0D7C86D3850E444
Seamus McManus
Director

DocuSigned by:

634280E0CF81432
Kumarin Athimoolam
Director

Outhouse Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

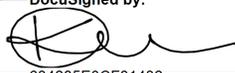
- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Directors on 29 August 2023 and signed on its behalf by:

DocuSigned by:

0D7C86D3859E444...
Seamus McManus
Director

DocuSigned by:

034285E0CF81432...
Kumarin Athimoolam
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Outhouse Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Outhouse Company Limited by Guarantee for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT to the Members of Outhouse Company Limited by Guarantee

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 17, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf> The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:


08BBD76720C5455...
Noel J Delaney
for and on behalf of
KENNY, WHELAN & COMPANY LIMITED
Certified Public Accountants and Statutory Auditors
191/193 Lower Kimmage Road
Dublin 6W
D6W F729
31 August 2023 | 3:58 PM BST

.....

Outhouse Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Income							
Donations and legacies	5.1	138,408	10,366	148,774	91,444	-	91,444
Charitable activities							
- Grants Incomes and Sponsorship	5.2	-	315,048	315,048	-	355,457	355,457
Other trading activities	5.3	44,479	-	44,479	19,007	-	19,007
Total income		182,887	325,414	508,301	110,451	355,457	465,908
Expenditure							
Raising funds	6.1	75,843	11,419	87,262	41,987	13,332	55,319
Charitable activities	6.2	49,415	297,169	346,584	21,232	315,931	337,163
Total Expenditure		125,258	308,588	433,846	63,219	329,263	392,482
Net income/(expenditure)		57,629	16,826	74,455	47,232	26,194	73,426
Transfers between funds		(1,354)	1,354	-	-	-	-
Net movement in funds for the financial year		56,275	18,180	74,455	47,232	26,194	73,426
Reconciliation of funds							
Balances brought forward at 1 January 2022	18	697,421	89,969	787,390	650,190	63,774	713,964
Balances carried forward at 31 December 2022		753,696	108,149	861,845	697,422	89,968	787,390

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 29 August 2023 and signed on its behalf by:

DocuSigned by:

Seamus McManus

0D7C88D3859E114
Seamus McManus
Director

DocuSigned by:

Kumarin Athiemoolam

634285E6CF81432...
Kumarin Athiemoolam
Director

Outhouse Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	11	936,334	935,810
Current Assets			
Stocks	12	500	1,416
Debtors	13	16,443	8,073
Cash at bank and in hand		214,229	133,764
		231,172	143,253
Creditors: Amounts falling due within one year	14	(181,672)	(127,138)
Net Current Assets		49,500	16,115
Total Assets less Current Liabilities		985,834	951,925
Creditors			
Amounts falling due after more than one year	15	(123,989)	(164,535)
Net Assets		861,845	787,390
Funds			
Restricted funds		108,149	89,968
General fund (unrestricted)		753,696	697,422
Total funds	18	861,845	787,390

Approved by the Board of Directors on 29 August 2023 and signed on its behalf by:

DocuSigned by:

0D7C86D93050E144...
Seamus McManus
 Director

DocuSigned by:

634295E80F81432...
Kumarin Athimoolam
 Director

Outhouse Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		74,455	73,426
Adjustments for:			
Depreciation		13,043	9,650
Interest payable and similar expenses		8,048	8,841
		95,546	91,917
Movements in working capital:			
Movement in stocks		916	(30)
Movement in debtors		(8,370)	2,174
Movement in creditors		56,128	(1,269)
		144,220	92,792
Cash generated from operations		144,220	92,792
Interest paid		(8,048)	(8,841)
		136,172	83,951
Cash flows from investing activities			
Payments to acquire tangible assets		(13,566)	(3,174)
Cash flows from financing activities			
Long term loan repayments		(42,140)	(41,344)
		80,466	39,433
Net decrease in cash and cash equivalents		80,466	39,433
Cash and cash equivalents at 1 January 2022		133,763	94,331
Cash and cash equivalents at 31 December 2022	21	214,229	133,764

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

Outhouse Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the charity is 105 Capel Street, Dublin 1, D01 R290 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.
- In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.
- Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred

Employee Benefits

The charity provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans

The Charity operates a defined contribution plan. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate fund. Under defined contribution plans, the charity has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the charity pays contributions to privately administered pension plans on a contractual or voluntary basis. The charity has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. Freehold premises are stated at cost less accumulated depreciation and accumulated impairment losses.

The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	50 Years Straight line
Fixtures, fittings and equipment	-	4 Years Straight line

The charity's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

Impairments:

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If an impairment loss is subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the Statement of Financial Activities.

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in Statement of Financial Activities.

Stock

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Stocks comprise fundraising materials. It is not considered practicable to value stock of unsold donated goods at the financial year end.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash at bank and in hand

Cash at bank and in hand comprises cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 11815. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the bookkeeping, payroll, the preparation of the financial statements and our Companies Registration Office Annual return.

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

In the application of the Charity's accounting policies, which are described here, management is required to make judgements about the carrying values of assets and liabilities that are not readily apparent from other sources.

The critical judgments made by management that have a significant effect on the amounts recognised in the financial statements are described below:

Critical judgment:

- Depreciation of tangible fixed assets
- Impairment of tangible fixed assets
- Useful life of tangible fixed assets
- Residual values of tangible fixed assets

Lobbying and Political Donations

The Charity did not make any political donations during 2022, and as a result, no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, the Charity records all lobbying activity and communications with Designated Public Officials (DPOs). The Charity has made the returns and submissions required by the Act.

5. INCOME

5.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Fundraising and Donations	<u>138,408</u>	<u>10,366</u>	<u>148,774</u>	<u>91,444</u>

Outhouse Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

5.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €	
Health Service Executive	-	187,600	187,600	187,100	
Pobal - Community Services Programme	-	100,351	100,351	140,279	
Dublin City Council - Dormant Account	-	2,473	2,473	1,900	
SHCPP Men's PDC	-	4,500	4,500	8,100	
The Community Foundation of Ireland	-	6,642	6,642	-	
The National Lottery	-	-	-	3,171	
Dublin City Council - Enhancement	-	-	-	2,966	
Inner City Enterprise	-	2,441	2,441	4,551	
Dublin City Council - Outdoor Dining Grant	-	-	-	2,242	
HSE - Conference Room Setup	-	-	-	5,148	
Dublin City Council - Social Enterprise Capital Grant Scheme 2021	-	9,225	9,225	-	
Dublin City Council - Social Inclusion Fund	-	1,816	1,816	-	
	-	315,048	315,048	355,457	
5.3 OTHER TRADING ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €	
Coffee Bar Sales	11,153	-	11,153	7,381	
Rental Income	33,326	-	33,326	11,626	
	44,479	-	44,479	19,007	
6. EXPENDITURE					
6.1 RAISING FUNDS	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Community Space	4,676	-	21,309	25,985	7,459
Community Supports Programmes	7,767	-	39,700	47,467	13,831
Sponsorship/Donation	1,412	-	7,223	8,635	2,020
	846	-	4,329	5,175	32,009
	14,701	-	72,561	87,262	55,319
6.2 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Community Space	70,448	-	30,062	100,510	94,798
Community Supports Programmes	133,605	-	57,016	190,621	179,569
Sponsorship/Donation	24,292	-	10,368	34,660	43,456
	14,574	-	6,219	20,793	19,340
	242,919	-	103,665	346,584	337,163

Outhouse Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

6.3 SUPPORT COSTS	Cost of Raising Funds €	Charitable Activities €	2022 €	2021 €
Establishment	14,293	28,427	42,720	29,460
Training and Events	42,405	14,758	57,163	39,727
Operating Costs	7,681	20,679	28,360	3,981
Finance	8,182	39,801	47,983	55,882
	<u>72,561</u>	<u>103,665</u>	<u>176,226</u>	<u>129,050</u>
7. ANALYSIS OF SUPPORT COSTS			2022 €	2021 €
Establishment			42,720	29,460
Training and Events			57,163	39,727
Operating Costs			28,360	3,981
Finance			47,983	55,882
			<u>176,226</u>	<u>129,050</u>
8. NET INCOME			2022 €	2021 €
Net Income is stated after charging/(crediting):				
Depreciation of tangible assets			13,043	9,649
Auditor's remuneration: - audit services			10,019	10,446
			<u>13,043</u>	<u>10,446</u>
9. INTEREST PAYABLE AND SIMILAR CHARGES			2022 €	2021 €
Interest payable between two and 5 years			1,291	1,767
Interest payable in five years or more			6,757	7,074
			<u>8,048</u>	<u>8,841</u>

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the financial year was 10, (2021 - 10) as follows:

	2022 Number	2021 Number
Manager	1	1
Direct Charitable Activity Staff	2	2
Support Staff	6	6
Chief Executive Officer	1	1
	<u>10</u>	<u>10</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	217,284	224,380
Social security costs	22,468	22,946
Pension costs	4,237	9,104
	<u>243,989</u>	<u>256,430</u>

11. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2022	1,123,742	38,263	1,162,005
Additions	-	13,567	13,566
At 31 December 2022	<u>1,123,742</u>	<u>51,830</u>	<u>1,175,571</u>
Depreciation			
At 1 January 2022	190,313	35,882	226,195
Charge for the financial year	8,857	4,186	13,043
At 31 December 2022	<u>199,170</u>	<u>40,068</u>	<u>239,238</u>
Net book value			
At 31 December 2022	<u>924,572</u>	<u>11,762</u>	<u>936,334</u>
At 31 December 2021	<u>933,429</u>	<u>2,381</u>	<u>935,810</u>

12. STOCKS

	2022 €	2021 €
Coffee Bar Supplies	500	1,416
	<u>500</u>	<u>1,416</u>

In the opinion of the Directors there are no material differences between the replacement cost of stock and the figures shown above.

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

13. DEBTORS	2022 €	2021 €
Trade debtors	11,656	2,430
Other debtors	943	1,109
Prepayments	3,844	4,534
	16,443	8,073
	16,443	8,073
14. CREDITORS	2022	2021
Amounts falling due within one year	€	€
Amounts owed to credit institutions	41,217	42,811
Trade creditors	12,952	2,740
Taxation and social security costs	4,688	9,507
Other creditors	765	-
Accruals	24,319	16,758
Deferred Income	97,731	55,322
	181,672	127,138
	181,672	127,138
15. CREDITORS	2022	2021
Amounts falling due after more than one year	€	€
Amounts owed to credit institutions	123,989	164,535
	123,989	164,535
Repayable in one year or less, or on demand (Note 14)	41,217	42,811
Repayable between one and two years	22,397	36,208
Repayable between two and five years	39,094	60,710
Repayable in five years or more	62,498	67,617
	165,206	207,346
	165,206	207,346
16. PENSION COSTS - DEFINED CONTRIBUTION		
The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to €4,237 (2021 - €9,104).		
17. RESERVES	2022	2021
	€	€
At 1 January 2022	787,390	713,964
Surplus for the financial year	74,455	73,426
	861,845	787,390
	861,845	787,390

Outhouse Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

18. FUNDS**18.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	650,190	63,774	713,964
Movement during the financial year	47,232	26,194	73,426
At 31 December 2021	697,421	89,969	787,390
Movement during the financial year	56,275	18,180	74,455
At 31 December 2022	753,696	108,149	861,845

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers Between Funds €	Balance 31 December 2022 €
Restricted funds					
Restricted	89,969	325,414	308,588	1,354	108,149
Unrestricted funds					
Unrestricted General	697,421	182,887	125,258	(1,354)	753,696
Total funds	787,390	508,301	433,846	-	861,845

18.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term liabilities €	Total €
Restricted funds	396,826	99,839	(97,731)	-	398,934
Unrestricted general funds	539,508	131,333	(83,941)	(123,989)	462,911
	936,334	231,172	(181,672)	(123,989)	861,845

19. STATUS

The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the charity in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the charity contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.27.

20. RELATED PARTY TRANSACTIONS

As well as donating their time and expertise during 2022, the Directors made unconditional donations of €1,119 (2021: Nil) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2022 was Nil (2021: Nil).

Key management personnel unconditionally donated €1,870 (2021: Nil) to the Charity. There were no other related party transactions with key management personnel other than remuneration. Please see note 10 for further information on employees and remuneration.

There were no further related party transactions concerning the Charity's affairs in which the Directors or key managing personnel had any interest, as defined in the Companies Act 2014, at any time during the period ended 31st December 2022.

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

21.	CASH AND CASH EQUIVALENTS	2022	2021
		€	€
	Cash and bank balances	214,229	133,764

22	RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT			
	Opening balance	Cash flows	Other changes	Closing balance
	€	€	€	€
	Long-term borrowings	(164,535)	42,140	(1,594)
	Short-term borrowings	(42,811)	-	1,594
	Total liabilities from financing activities	(207,346)	42,140	-
	Total Cash at bank and in hand (Note 21)			214,229
	Total net debt			49,023

23. POST-BALANCE SHEET EVENTS

One non-adjusting event has taken place since year-end:

On 28 February 2023, the Department of Rural and Community Development confirmed a further five years of funding to the company, at a rate of €139,165 per annum under the Community Services Programme. The total sum awarded is €695,825.

24. TAX CLEARANCE COMPLIANCE

The Charity is compliant with Circular 44/2006 " Tax Clearance Procedures Grants, Subsidies and similar type payments". The charity holds current Tax Clearance certificate.

25. DETAILS OF CREDITORS

Security given in respect of creditors

The Charity's bank loans are secured by a charge over the property at 105 Capel Street, Dublin 1. In addition to the above, Dublin City Council also hold a charge on the freehold premises.

26. SHARE CAPITAL AND MEMBERS LIABILITIES

The charity is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charity on winding up such amounts as may be required not exceeding one Euro (€1.27).

27. FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

The Charity does not hold any funds or other assets by way of custodian arrangement.

28. EXEMPTION FROM DISCLOSURE

The Charity has availed of no exemptions, and it has disclosed all relevant information.

29. EX-GRATIA PAYMENTS

The Charity made no ex-gratia payments in 2022.

30. PUBLIC BENEFIT

The Company is a registered charity and constituted as a Public Benefit Entity.

Outhouse Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

31. CONTROLLING PARTY

The Directors are the controlling party of the Company.

32. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 29 August 2023.

OUTHOUSE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS

Outhouse Company Limited by Guarantee

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2022

	2022	2021
	€	€
Income		
Donations	148,774	91,444
Coffee Bar Sales	11,153	7,381
Rental Income	33,326	11,626
Health Service Executive	187,600	187,100
Pobal - Community Services Programme	100,351	140,279
Dublin City Council - Dormant Account	2,473	1,900
Dublin City Council - Enhancement	-	2,966
Dublin City Council - Outdoor Dining Grant	-	2,242
Dublin City Council - Social Enterprise Capital Grant Scheme 2021	9,225	-
Dublin City Council – Social Inclusion Fund	1,816	-
HSE - Sexual Health and Crisis Pregnancy Programme	4,500	8,100
The Community Foundation of Ireland	6,642	-
The National Lottery	-	3,171
Inner City Enterprise	2,441	4,551
HSE - Conference Room Setup	-	5,148
	508,301	465,908
 Cost of generating funds		
Opening stock	1,416	1,386
Purchases Coffee Bar	11,274	5,616
Wages and salaries	2,189	4,428
Employer's NI/PRSI contributions	294	365
Staff pension scheme costs	848	-
Recruitment Costs	72	-
Staff Training	57	109
Travelling & Entertainment	196	-
Advertising	1,330	472
Fundraising expenses	44,026	27,326
Subscriptions	644	362
Printing, Postage & Stationery	295	259
General Expenses	1,749	36
Light, heat and power	2,330	980
Telephone	313	378
Cleaning	310	517
Legal and Professional Fees	-	135
Consultancy Fees	4,016	74
Computers & IT	725	-
Rent payable	20	-
Rates	181	67
Repairs and Maintenance	10,266	4,611
Insurance	1,371	1,134
Accountancy Fees	1,308	3,006
Audit Fees	2,005	2,611
Bank Charges	2,168	1,444
	89,403	55,316
 Gross surplus	418,898	410,592

Outhouse Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2022

	2022 €	2021 €
Charitable activities		
Wages and salaries	215,095	219,952
Employer's NI/PRSI contributions	22,174	22,581
Staff defined contribution pension costs	3,389	9,104
Staff training	228	88
Recruitment Costs	288	-
Rates	324	267
Insurance	5,484	4,536
Computer & IT	2,898	-
Light and heat	9,326	4,073
Cleaning	1,243	2,075
Repairs and maintenance	13,380	15,030
Printing, postage and stationery	3,879	1,036
Advertising	5,321	566
Programme & Event expenses	5,366	11,166
Telephone	1,256	1,512
Travelling and entertainment	863	-
Legal and professional	-	542
Consultancy fees	10,841	272
Accountancy	5,236	12,029
Auditor's/Independent Examiner's remuneration	8,014	10,446
Bank charges	1,247	1,509
Bad debts	1,541	-
General expenses	4,308	145
Subscriptions	1,651	1,747
Depreciation	13,043	9,649
	<u>336,395</u>	<u>328,325</u>
Finance		
Other interest	8,048	8,841
Net surplus	<u><u>74,455</u></u>	<u><u>73,426</u></u>

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 1

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	Grant Aid Agreement (2021) Section 39 Health Act 2004 – Social Inclusion
Purpose of the Grant	Core funding for the organisation to cover staff and operational costs
Total Grant Award	€187,600
Grant taken to income in the period	€187,600
The Cash received in the period	€187,600
Any grant amounts deferred or due at the period end	Nil
Expenditure	€187,600
Term	Expires 31st December 2022
Received year end	31 December 2022
Capital Grant	No
Restriction on use	Restricted
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, “Tax Clearance Procedures Grants, Subsidies and Similar Type Payments”

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 2

Agency	Pobal
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Community Services Programme
Purpose of the Grant	To support Staff Salaries and additional Covid 19 supports to enable Outhouse to undertake social enterprise activity through the operation of the Outhouse facility and services to the LGBT community
Total Grant Award	€148,127
Grant taken to income in the period	€3,234
The Cash received in the period	€Nil
Any grant amounts deferred or due at the period end	€Nil
Expenditure	€3,234
Term	Expires 31st December 2021
Received year end	31 December 2021
Capital Grant	Nil
Restriction on use	Manager and five full time employees salaries along with additional Covid 19 costs
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 3

Agency	Pobal
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Community Services Programme - 2022
Purpose of the Grant	To support the operation of Outhouse to manage the multi-purpose LGBTI+ community facility which provides community services by renting space to community groups, providing information, referral and support to members of the public and providing a community café as a crucial gateway to a wide range of psychosocial supports available in and through the centre.
Total Grant Award	€98,539
Grant taken to income in the period	€92,149
Pobal overclaim internally in Previous year	(€2,532)
The Cash received in the period	€98,539
Any grant amounts deferred or due at the period end	€8,922
Expenditure	€92,149
Term	Expires 31st December 2022
Received year end	31 December 2022
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 4

Agency	Pobal
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Community Services Programme Prepayments - 2023
Purpose of the Grant	To support the operation of Outhouse to manage the multi-purpose LGBTI+ community facility which provides community services by renting space to community groups, providing information, referral and support to members of the public and providing a community café as a crucial gateway to a wide range of psychosocial supports available in and through the centre.
Total Grant Award	€10,705
Grant taken to income in the period	€Nil
The Cash received in the period	€10,705
Any grant amounts deferred or due at the period end	€10,705
Expenditure	€Nil
Term	Expires 31st December 2023
Received year end	31 December 2022
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 5

Agency	Pobal
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Community Services Programme Support Fund 2020
Purpose of the Grant	To support the operation of Outhouse to manage the multi-purpose LGBTI+ community facility which provides community services by renting space to community groups, providing information, referral and support to members of the public and providing a community café as a crucial gateway to a wide range of psychosocial supports available in and through the centre.
Total Grant Award	€7,500
Grant taken to income in the period	€7,500
The Cash received in the period	€7,500
Any grant amounts deferred or due at the period end	€Nil
Expenditure	€7,500
Term	Expires 31st December 2022
Received year end	31 December 2022
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 6

Agency	Dublin City Council
Sponsoring Government Dept	Dublin City Council
Grant Programme	Dormant Accounts
Purpose of the Grant	Running the Safe Space Programme for LGBT+ members of the migrant and Assylum Seeker Community in Ireland and extending the Café opening hours
Total Grant Award	€25,000
Grant taken to income in the period	€2,473
The Cash received in the period	Nil
Any grant amounts deferred or due at the period end	€11,152
Expenditure	€2,473
Term	Expires 31st December 2023
Received year end	31 December 2020
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 7

Agency	Community Foundation of Ireland
Sponsoring Government Dept	N/A
Grant Programme	Caring Communities Round 4 LGBT – Grant Number 11867
Purpose of the Grant	The grant is being used to train staff and management in organisational development and sustainability
Total Grant Award	€7,500 in 2016
Grant taken to income in the period	€5,605
The Cash received in the period	€Nil
Any grant amounts deferred or due at the period end	€Nil
Expenditure	€5,605
Term	Expires 31st December 2019
Received year end	31 December 2016
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 8

Agency	Community Foundation of Ireland
Sponsoring Government Dept	N/A
Grant Programme	Impact Grant Funding
Purpose of the Grant	To create a new a new strategic plan for the future direction of Outhouse Dublin's LGBT+ Community Resource Centre
Total Grant Award	€15,835
Grant taken to income in the period	€Nil
The Cash received in the period	€15,835
Any grant amounts deferred or due at the period end	€15,835
Expenditure	€Nil
Term	Expires 31st December 2023
Received year end	31 December 2022
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 9

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	HSE Health & Welbeing (National)
Purpose of the Grant	Provision of four, six week Personal Development Courses specifically designed for and targeting gay, bisexual and men who have sex with men
Total Grant Award	€18,688
Grant taken to income in the period	€3,020
The Cash received in the period	€Nil
Any grant amounts deferred or due at the period end	€Nil
Expenditure	€3,020
Term	Expires 31st December 2021
Received year end	31 December 2021
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 10

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	HSE Health & Welbeing (National)
Purpose of the Grant	Provision of four, six week Personal Development Courses specifically designed for and targeting gay, bisexual and men who have sex with men
Total Grant Award	€10,760
Grant taken to income in the period	€1,480
The Cash received in the period	€10,760
Any grant amounts deferred or due at the period end	€9,280
Expenditure	€1,480
Term	Expires 31st December 2022
Received year end	31 December 2022
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 11

Agency	Inner City Enterprise
Sponsoring Government Dept	Dublin City Council
Grant Programme	Social Enterprise Grant Scheme
Purpose of the Grant	Help in developing any plan and activities in order to bring the benefits of their social enterprise to more individuals and communities.
Total Grant Award	€7,470
Grant taken to income in the period	€2,441
The Cash received in the period	Nil
Any grant amounts deferred or due at the period end	€479
Expenditure	€2,441
Term	Expires 31 August 2021
Received year end	31 December 2020
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Grant 12

Agency	Dublin City Council
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Social Inclusion Fund
Purpose of the Grant	The grant is being used in the course of their work to assist with social inclusion measures aimed at targeting marginalised people experiencing exclusion on account of their LGBTI identities.
Total Grant Award	€5,500
Grant taken to income in the period	€1,816
The Cash received in the period	€0
Any grant amounts deferred or due at the period end	€3,684
Expenditure	€1,816
Term	Expires 31st October, 2019 – Extension sought and approved by Dublin City Council.
Received year end	31 December 2020
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Capital Grant

Grant 13

Agency	Dublin City Council
Sponsoring Government Dept	Department of Housing, Local Government & Heritage
Grant Programme	Built Heritage Investment Scheme 2022
Purpose of the Grant	Conservation Works for 105 Capel Street
Total Grant Award	€7,000
Grant taken to income in the period	€Nil
The Cash received in the period	€7,000
Any grant amounts deferred or due at the period end	€7,000
Expenditure	€Nil
Term	Expires 16th September 2022
Received year end	31 December 2022
Capital Grant	Yes
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

We provide an undertaking that the State's investment is protected and will not be used as security for any other activity without prior consultation with the Department of Rural and Community Development and sanction of DPER Circular 13/2014.

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Capital Grant

Grant 14

Agency	Dublin City Local Community Development Committee
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Dublin City Community Enhancement Programme 2018
Purpose of the Grant	Installing original Sash Windows at the facad of the building at 105 Capel Street, Dublin 1
Total Grant Award	€16,117
Grant taken to income in the period	€0.00
The Cash received in the period	€0.00
Any grant amounts deferred or due at the period end	€16,117
Expenditure	€0.00
Term	Expire 30th September 2019 – Extension sought to entend the terms of the agreement. Re-application submitted for planning permission to Dublin City Council and granted on 6th March 2023. Extension granted on 11th April 2023.
Received year end	31 December 2018
Capital Grant	Yes
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

We provide an undertaking that the State's investment is protected and will not be used as security for any other activity without prior consultation with the Department of Rural and Community Development and sanction of DPER Circular 13/2014.

Outhouse Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices – Detailed Grants and Other Income
for the year ended 31 December 2022

Capital Grant

Grant 15

Agency	Dublin City Local Community Development Committee
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Social Enterprise Capital Grant Scheme 2021
Purpose of the Grant	Portable Air Disinfection Devices
Total Grant Award	€9,225
Grant taken to income in the period	€9,225
The Cash received in the period	€9,225
Any grant amounts deferred or due at the period end	€Nil
Expenditure	€9,225
Term	Expires 31st December 2022
Received year end	31 December 2022
Capital Grant	Yes
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

The Company is compliant with the relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

We provide an undertaking that the State's investment is protected and will not be used as security for any other activity without prior consultation with the Department of Rural and Community Development and sanction of DPER Circular 13/2014.