

Outhouse Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2023

Outhouse Company Limited by Guarantee

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Outhouse Company Limited by Guarantee

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity Also Known	Outhouse Outhouse LGBTQ+ Centre Outhouse LGBT Community Resource Centre
Charities Regulatory Authority Number Charities Tax Exemption Number: Company Registration Number:	20033293 CHY 11815 255357
Registered Office	105 Capel Street Dublin 1, D01 R290 Ireland
Trustees	Séamus McManus (Chairperson) Keith McCarthy (Deputy Chairperson) Kumarin Athimoolam (Treasurer - Appointed 27 February 2023) Kelly Mackey (Appointed 27 February 2023) Karen O'Sullivan Dr. Martine Cuypers Jean-Philippe Imbert (Appointed 27 February 2023) Dr. Emma Dwan O'Reilly Etain Kidney Ronan Kennedy (Resigned 30 April 2023)
Company Secretary	Mareeda Tracey (Resigned 1 April 2023) Kelly Mackey (Appointed 1 April 2023)
Chief Executive and Senior Management to whom responsibility for the day-to-day management of the charity is delegated:	
Chief Executive Officer	Oisín O'Reilly
Operations and Development Manager	Toryn Glavin (Resigned 24 April 2023) Brandon Felczer (Acting) (Appointed 19 January 2023) (Resigned 18 July 2023) Sean Delaney (Appointed 25 September 2023)
Fundraising, Marketing and Communication Manager	John Mee (appointed 1 August 2023)
Finance Manager	Morgan O'Regan
Auditors	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court, Santry D09E438
Principal Bankers	AIB Bank 126-128 Capel Street D01 VW89
Solicitors	Dermot Simms 600B Cathedral Court, New Street South Dublin, D08 A5X9

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Legal Advisers

A&L Goodbody LLP
3 Dublin Landings
North Wall Quay
International Financial Services Centre
D01 C4E0, Ireland

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FOREWORD FROM OUR CHAIRPERSON

A Chara,

In what has been a pivotal year for Outhouse LGBTQ+ Centre, I am delighted to share this report of our work and activities for the year ending 2023.

2023 Highlights

2023 saw the launch of a new 5-year strategic plan for the organisation, 'Space for All'. This strategy has set a clear and ambitious path for the organisation's continued growth and development over the next five years. A huge thank you to everybody who contributed to the development of this strategy in any way. As the saying goes, 'it takes a village', which was certainly the case!

Over the year, the Outhouse LGBTQ+ Centre was a hive of activity and connection for the community, with a range of impressive milestones:

- Over 42,000 visitors were welcomed through our doors, and 3,381 cups of coffee and tea were served, connecting people over conversation
- Over 265 diverse events were hosted in Outhouse, bringing community together
- More than 230 social meet-ups in our centre, and 37 cultural events run to showcase our vibrant community
- 237 peer-support meetings were conducted, 625 individuals were supported through information, signposting, and referrals, and 48 crisis interventions were handled to help those most in need

The staff team continued to build its capability with the hiring of a new Venue and Events Officer in January 2023 and securing a permanent and full-time Operations and Development Manager in September 2023.

Throughout 2023, our team continued to support LGBTQ+ people fleeing persecution and seeking international protection in Ireland through our 'Safe Space' group, with monthly demand growing by 346% over the year and underscoring the vast need for this vulnerable group.

June 2023 saw another successful Dublin LGBTQ+ Pride festival, with Outhouse sporting a full range of events over the month, building social connections, offering support, showcasing our heritage and culture, and advancing campaigns on our community's safety, homelessness, and climate change.

Our major fundraising event, Arthouse, took place in November 2023. This year, the event featured over 400 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 fourth year, has been crucial in generating income lost in recent years due to Covid-19. While the planning and execution of the event demonstrates the considerable commitment and dedication of staff, the auction itself and the lead-in to it shows the immense goodwill towards Outhouse that exists within the LGBTQ+ community and the wider community.

During 2023, we continued with our commitment to restore our premises at 105 Capel Street, one of the most architecturally significant Georgian buildings in Dublin City. The windows on the ground floor of the building were replaced, and the traditional facade of the building was reinstated for the first time in almost 50 years. While important from an architectural point of view, the upgrade will allow for ventilation on the ground floor for the first time.

Our Trustees

As trustees, we are firmly committed to ensuring the organisation's good governance. I am delighted that this year, Outhouse LGBTQ+ Centre was certified with Triple Lock status from Charities Institute Ireland for the first time. Triple Lock status is maintained by charities that uphold the highest standards in transparent reporting, ethical fundraising and robust governance structures. This recognition is the gold standard for Irish charities to offer assurances to donors, members and the general public.

It was also a great honour to have been shortlisted for Board of the Year at the Charity Excellence Awards in October and a worthy reflection of the significant time and efforts invested by my fellow board members, secretary, and CEO. As Chairperson, I would like to acknowledge the board's commitment to ensuring the organisation's good governance on behalf of the LGBTQ+ community. Our trustees freely give their time, skills, and energy to support the centre, and I sincerely thank them for that.

Work was also completed on a comprehensive review of Outhouse's primary governing documents, its memorandum, and articles of association. The revised drafts were approved at the AGM in September and accounted for evolutions in the language we use to describe the LGBTQ+ community and important company and charity law changes over the last few years. The drafts have been submitted to the Charities Regulatory Authority for final sign-off, which is pending at the time of this report.

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Looking Forward

In closing, I would like to thank every team member for their ongoing dedication, commitment, and hard work in achieving everything this year. Outhouse LGBTQ+ Centre remains committed to providing a safe space for LGBTQ+ people to find connection, community support, culture, and campaigns. In 2024, we look forward to continuing our delivery of our new strategy, improving our offering to the community, and building a future where all LGBTQ+ people are safe, seen, and celebrated.

And to do this we will need continued support: The support of our patrons, of our neighbours, and our friends. *Mar a deir an seanfhocal, 'Ní neart go cur le chéile.'*

Le Bród,

Séamus McManus (he/him)
Chairperson of the Board of Trustee

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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 2023.

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 2023.

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.

The Origins of Outhouse

In 1994, less than a year after the decriminalisation of homosexuality, the need for an LGBTQ+ community centre was identified as urgent. Throughout the mid-1990s, extensive community consultation was undertaken, and Outhouse was founded.

Since 1996, Outhouse has evolved to become a cornerstone of greater Dublin's LGBTQ+ community. The centre offers a vibrant and inclusive space for the community to gather, connect, and organise. Outhouse provides a wide range of services, including a community café, information and referral to those in need, specialised peer support groups, and much more. Outhouse has been instrumental in the legal and social progress of the last three decades.

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 our values.

Trust

Trust is the foundation of everything we do at Outhouse. We prioritise transparency, honesty, and reliability — fostering authentic relationships within our LGBTQ+ community and with our allies. Everyone is heard, valued, and safe.

Respect

We treat everyone with respect at Outhouse. We value the diverse experiences of all individuals and treat everyone with dignity, kindness, and consideration. Our LGBTQ+ community is a safe, welcoming space celebrating the unique journeys of all members of our communities.

Joy

Outhouse fosters belonging and pride, empowering LGBTQ+ individuals to express themselves and find fulfilment. We believe joy inspires positivity and strengthens our communities.

Inclusivity

Outhouse celebrates diversity. We create a safe and welcoming environment for all LGBTQ+ people and allies. Using an intersectional approach, we work to eliminate discrimination and marginalisation in all its forms.

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Impact

Outhouse is committed to creating meaningful and measurable change by empowering LGBTQ+ communities and advancing equity and justice.

The Context of our Work in 2023

In 2023, Outhouse LGBTQ+ Centre faced many challenges amidst a dynamic external environment. The year witnessed a surge in demand for our services, with 48 life-saving crisis interventions conducted despite the absence of a dedicated support team. Recognising the pressing needs of our community, we seized a funding opportunity, accelerating the establishment of our community casework service by three years, now scheduled to launch in April 2024.

The escalating prominence of extremism and far-right movements posed a tangible threat, evident during the November riots that instilled fear within the LGBTQ+ community. Government commitment to the National LGBTI+ Inclusion Strategy, extended until year-end with plans for a successor strategy in 2024, underscored the ongoing need for advocacy and support.

Amidst intensified competition for funding and resources, our movement's cohesion and collaborative efforts were tested. However, proactive measures, including establishing regular communication forums and aligning on a joint sectoral position on government funding, have fortified our collective resilience.

The persistent economic uncertainty cast a shadow over operations, compounded by the humanitarian crisis in Gaza. Despite these challenges, our primary fundraising campaign, Arthouse, demonstrated resilience and performed admirably.

The absence of a permanent Operations and Development Manager for the first three quarters of 2023 significantly impacted day-to-day operations and hindered progress toward strategic objectives. While temporary support was enlisted to stabilise operations, achieving some of our desired outputs remained elusive.

In navigating these complexities, Outhouse LGBTQ+ Centre remains steadfast in our commitment to serving the needs of our community, adapting strategies to address evolving challenges, and advocating for a more inclusive and supportive environment, which you will read throughout this report.

Activities and Achievements in 2023

In early 2023, the organisation focused its efforts on re-establishing its core in-person activities after the pandemic and developing a new multi-annual strategic plan for the organisation entitled 'Space for All'.

GOAL 1 - To be a centre where LGBTQ+ individuals can discover themselves, their people, place, and passions.

We believe that by providing a place for LGBTQ+ people to connect and explore, they will feel safe, accepted, and valued, thereby improving their wellbeing.

Objectives	Outcomes	Progress
1.1	Foster a sense of community and belonging by providing safe and inclusive spaces for LGBTQ+ individuals to socialise, connect, and explore their identities.	<p>Footfall and Event Attendance</p> <p>Our footfall target for 2023 was set at 33,000 (2022: 25,000) individuals, reflecting a strategic aim to increase community engagement and participation. We are pleased to report that actual footfall exceeded expectations, reaching 42,402 (2022: 26,297) individuals. This represents a remarkable 28% overachievement compared to the target. This increase in footfall demonstrates the effectiveness of our efforts in marketing, and creating welcoming environments that attract members of the LGBTQ+ community.</p> <p>Additionally, the number of events and bookings hosted at the Centre surpassed expectations. We set a target of 720 (2022: 600) events and bookings for the year, aiming to facilitate diverse programming and opportunities for community interaction. The actual number of events and bookings reached 779 (2022: 613), exceeding the target by 8%. This robust engagement underscores</p>

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Objectives	Outcomes	Progress
		<p>the Centre's role as a vibrant hub for social connection and cultural expression within the LGBTQ+ community.</p> <p>Expansion of Opening Hours As part of our commitment to enhancing accessibility and inclusivity, the Centre reopened on Saturdays in late April 2023. This expansion of opening hours provides greater flexibility for community members to access our services and participate in events, further reinforcing the Centre's role as a welcoming and inclusive space.</p>
<p>1.2 Ensure that the physical space is accessible, welcoming, and accommodating to individuals of all abilities and backgrounds.</p>	<p>Within 18 months of launching the strategy, universal access will be delivered for the ground floor and basement levels of 105 Capel Street.</p> <p>Within two years, a feasibility study on the future options for the premises (redevelopment/relocation) will be completed, and a decision will be made on the medium and long-term future of the centre's physical space.</p> <p>Within five years of the feasibility study being published, the resources necessary to act on the long-term plan for the Centre will have been identified and secured.</p>	<p>Consultations with National Disability Authority We have engaged in consultations with the National Disability Authority to determine the most appropriate approach to achieving universal access within our premises. These discussions have provided valuable insights and guidance on accessibility standards and best practices.</p> <p>Accessibility Timeline Delay While initially aiming to achieve universal access within 18 months, unforeseen challenges have led to a revised timeline. In a best-case scenario, we anticipate completion by late 2025. This delay is attributed to the need for an access audit, securing planning permission, and raising the capital funding estimated at €250,000 to €300,000.</p> <p>Infrastructure Improvements Despite delays in accessibility upgrades, progress has been made in enhancing the physical space. New windows installed on the ground floor not only reinstate the historical facade of the premises but also improve ventilation in the café area, enhancing the overall ambience and comfort for patrons.</p> <p>ICT System Updates We have implemented updated ICT systems, including publicly accessible WiFi throughout the Centre. This initiative benefits patrons and resident organisations, facilitating connectivity and access to resources within the Centre.</p>
<p>1.3 Create opportunities for individuals to connect with other LGBTQ+ individuals through events, programmes, and peer support groups.</p>	<p>Within one year, the centre will have developed and successfully run a schedule of events and peer support groups as measured by the number of events run and the attendance rates at those events.</p>	<p>Leveraging Progress from Objective 1.1 As detailed in progress for Objective 1.1, our efforts to foster community engagement have resulted in target exceeding increased footfall and event attendance. These achievements have provided a strong platform for creating more meaningful connections and support networks within the LGBTQ+ community.</p> <p>Expansion of Social Groups In addition to our ongoing events and programmes, we have opened several new social groups</p>

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Objectives		Outcomes	Progress
			catering to specific segments of the LGBTQ+ community. These include groups for bi+ people, trans and non-binary individuals, and LGBTQ+ women. By targeting underserved parts of the community, we ensure all individuals have access to vital social connections and support networks.
1.4	Include ALL members of the LGBTQ+ community.	Within two years, the makeup of the attendees at the Centre and its events have greater representation from under-represented parts of the community, as evidenced by a change in the demographics recorded in the annual stakeholder/ community survey.	<p>Demographic Changes Our annual stakeholder/community survey reflects a notable shift towards greater diversity. For instance, in 2023, the percentage of individuals identifying their ethnicity as white decreased from 92.6% in 2022 to 74.3%, indicating progress in including members of different racial and cultural backgrounds. Similar positive and diverse trends are observed in other categories, such as religious belief, nationality, sex characteristics, sexual orientation, and gender identity.</p> <p>Engagement Strategies We employ a range of strategies to ensure diverse representation, including regular newsletters, stakeholder surveys, and focus groups. These initiatives facilitate dialogue and feedback from a broad spectrum of community members, informing our programming and outreach efforts.</p>

GOAL 2 - A safe, accessible space to provide information, support, and services to our communities.

By providing access to referral, advocacy, and peer support spaces and programmes, the resilience and wellbeing of our communities will improve.

Objectives		Outcomes	Progress
2.1	Be a first point of contact for LGBTQ+ people in need.	Within two years, the organisation has seen an increase in the number of LGBTQ+ people who report that they first reached out to Outhouse for support, as measured by intake records.	<p>Increased Support Our information, referral, and signposting service saw a significant 12% increase in demand, with 625 individuals supported in 2023, compared to 556 in 2022. This demand-led service addresses diverse needs. The key issues raised by community members during the year included homelessness, loneliness, mental health issues, and inquiries regarding international protection.</p> <p>Recording System Enhancements We acknowledge challenges stemming from outdated systems and staff turnover, impacting the accuracy of recorded figures. Despite this, efforts were made to improve data collection quality and insights. Updates to recording systems were implemented,</p>

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Objectives	Outcomes	Progress
		<p>enhancing our ability to capture and respond to community needs effectively.</p> <p>Internal Reference Database A new internal reference database was developed to streamline service delivery and referral processes. This resource provides team members access to a comprehensive list of appropriate services and referral pathways, ensuring timely and relevant support for individuals seeking assistance.</p>
<p>2.2 Provide advocacy support for those individuals requiring assistance in accessing services.</p>	<p>Outhouse is establishing an advocacy support service for LGBTQ+ individuals within three years, by which time we will have hired a Programmes and Services Manager and case worker to support those in need of help and support.</p>	<p>Acceleration of Community Casework Service Despite the absence of a dedicated support team, we responded to a surge in demand for services by conducting 48 life-saving crisis interventions. Recognising the urgency of the situation, we proactively sought funding opportunities, resulting in the acceleration of our community casework service establishment by three years. We expect this service to open in April 2024, demonstrating our commitment to prioritising the wellbeing and safety of the LGBTQ+ community.</p> <p>Funding Acquisition and Partnerships We successfully secured funding under the LGBTI+ Services Fund, covering 70% of the programme costs for the community casework service. Additionally, we forged partnerships with the HSE Social Inclusion Teams in CHO 6 and 9, leveraging their support to invest the remaining 30%. These collaborations underscore our proactive approach to resource mobilisation and strategic partnerships in advancing our advocacy efforts.</p> <p>Anticipated Launch Recruitment efforts for the new community casework service are underway, with an anticipated commencement date of April 2024. As we build capacity and infrastructure, we are poised to deliver comprehensive advocacy support to LGBTQ+ individuals in need, ensuring equitable access to essential services and resources.</p>
<p>2.3 Provide tailored support and resources to staff on labour market activation programmes (LMAP) (community employment [CE] & community services programme [CSP]) to enhance their skills and</p>	<p>Within the next 12 months, 80% of staff on labour market activation programmes (CE & CSP) will report increased confidence and improved employability, and at least 50% will successfully transition into sustainable</p>	<p>Approval of Performance Management and Development Policy In November 2023, the Board approved a new Performance Management and Development Policy slated for rollout in 2024. This policy establishes a framework to support the development of</p>

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Objectives	Outcomes	Progress
<p>employability and support their successful transition into sustainable employment.</p>	<p>employment with the support of the programme over the next five years.</p>	<p>our team members, ensuring alignment with the organisation's strategic plan, 'Space for All', and values. It aims to enhance staff performance by linking day-to-day actions with annual operational plans and long-term strategic objectives.</p> <p>Objectives of Performance Management The goals of the performance management framework are twofold: to ensure that all team members are actively contributing to Outhouse's charitable purpose outlined in the multi-annual strategic plan, and to ensure alignment with the organisation's values and commitments. This approach fosters a culture of accountability, performance excellence, and continuous improvement among staff.</p> <p>Training and Development Initiatives We have initiated comprehensive training and development programmes aimed at supporting the skill acquisition of our team members to enhance their employability and support their transition into more stable forms of employment. These initiatives provide opportunities for staff to acquire new skills, develop competencies, and stay abreast of industry trends, ultimately empowering them to pursue sustainable career pathways.</p> <p>Implementation Plan Development A detailed implementation plan has been devised to systematically introduce the new performance management framework to the team. This plan will be rolled out in conjunction with the first full year operational plan under the new strategic plan in 2024, ensuring comprehensive integration and alignment with organisational goals and objectives.</p>
<p>2.4 Offer educational and skill-building programmes that foster personal growth and development.</p>	<p>Within two years, at least 100 individuals will have completed educational and skill-building programmes, resulting in them feeling better equipped in the courses' skill, as measured by pre-and post-programme assessments.</p>	<p>This objective was not progressed during 2023, a detailed plan for achieving the objective has been included in the operational plan for 2024.</p>
<p>2.5 Cultivate an ethos of wellbeing and safety.</p>	<p>In the next two years, we will reduce the number of safety-related incidents starting from a baseline to be established in 2023.</p>	<p>Employee Assistance Programme (EAP) An Employee Assistance Programme was introduced to provide confidential support to team members and residents</p>

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Objectives		Outcomes	Progress
			<p>of the centre. During the year, 27% of team members utilised this resource, highlighting its importance in promoting mental health and wellbeing.</p> <p>Group Supervision for Frontline Staff To enhance support for frontline staff, Group Supervision sessions were implemented. These sessions, facilitated by a trained counsellor, provide a forum for reflection and skill development, fostering a supportive and collaborative work environment.</p> <p>Protocol on Ethical Boundaries and Confidentiality A new protocol governing ethical boundaries and confidentiality in support work was developed and implemented across the team. This framework ensures that interactions with patrons are conducted with professionalism, respect, and adherence to ethical standards.</p> <p>Incident Logging and Reporting System A new incident logging and reporting system was introduced to track safety-related incidents and facilitate appropriate risk management and follow-up. This system enhances our ability to identify trends, address issues promptly, and prioritise safety within the Centre.</p>
2.6	Ensure services for the LGBTQ+ communities are comprehensive, accessible, and effective.	Through collaborating with community organisations, government agencies and healthcare providers, we will identify a comprehensive set of referral pathways for sign-posting to more appropriate service. We will also establish clear protocols for responding to safety concerns and emergencies and ensure team members are adequately trained to follow them. This will be completed in 2024.	This objective did not progress during 2023; a detailed plan for achieving the objective has been included in the operational plan for 2024.

GOAL 3 - A space to experience creativity, heritage, discovery, and fun.

By providing a space for people to explore, learn, and find joy and companionship, our patrons will have a deeper appreciation and pride in being in the LGBTQ+ community

Objectives		Outcomes	Progress
3.1	Celebrate LGBTQ+ heritage and culture. Showcase the unique perspectives and	Within one year we will have created successful partnerships with two LGBTQ+	<p>Unshrinking Violets Exhibition In May 2023, we collaborated with Age and Opportunity as part of the Bealtaine Festival to host the exhibition "Unshrinking Violets: 50 Years of</p>

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Objectives	Outcomes	Progress
<p>experiences of LGBTQ+ individuals.</p>	<p>creatives and hosted exhibitions of their works.</p>	<p>Lesbian Activism." Curated and produced by artists Han Tieman and Francis Fay, this exhibition featured activist protest ephemera and photographs from private collections, exploring the archival and social history of lesbian activism. The exhibition was a testament to the resilience and contributions of lesbian activists throughout history.</p> <p>Arthouse 2023 Showcase As part of Arthouse 2023, we showcased the works of supporting artists and hosted an exhibition at the Centre. This exhibition provided a platform for creatives to share their perspectives and experiences with the public. The artworks featured in the exhibition were also made available for public viewing, contributing to the celebration of LGBTQ+ culture and heritage.</p>
<p>3.2 Preserve and share LGBTQ+ history, heritage, and legacy through exhibitions, collections, and other cultural programming.</p>	<p>Within the first year of implementing our LGBTQ+ history and heritage programming, we will achieve a minimum of 500 attendees to our events and exhibitions.</p>	<p>This objective did not progress during 2023; this objective is scheduled to commence implementation in 2026.</p>
<p>3.3 Engage with the broader cultural effort in the LGBTQ+ community.</p>	<p>Within 12 months we will launch a range of creative workshops, events, and groups and to achieve a minimum of 500 attendees to these workshops within the first year of operation.</p>	<p>This objective did not progress during 2023; this objective is scheduled to commence implementation in 2026.</p>
<p>3.4 Promote creativity, expression, and self-discovery by offering workshops, classes, and other artistic and personal development opportunities.</p>	<p>Within 12 months we will launch a range of creative workshops, events, and groups and to achieve a minimum of 500 attendees to these workshops within the first year of operation.</p>	<p>This objective did not progress during 2023; this objective is scheduled to commence implementation in 2026.</p>

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GOAL 4 - A strong, credible, and trusted voice for LGBTQ+ people and communities.

By amplifying voices, actively campaigning, and joining coalitions, we will be a strong voice for our communities. Our solution-focused policy positions will impact on laws, policy and practice and improve the rights, protections, and lived experience of LGBTQ+ people.

Objectives	Outcomes	Progress
4.1 Amplify the stories and experiences of LGBTQ+ individuals and communities to raise awareness and advocate for change.	Outhouse's external communications and lobbying work gives visibility to the stories and experiences of LGBTQ+ individuals.	<p>Amplifying LGBTQ+ Stories and Experiences Throughout 2023, we conducted 87 lobbying activities aimed at amplifying the stories and experiences of LGBTQ+ individuals and communities, raising awareness, and advocating for change on a range of critical issues. Our lobbying efforts focused on key areas such as healthcare, housing, inclusion strategies, policing support, and global LGBTQ+ rights.</p>
4.2 Campaign for laws, policies, and strategies that enhance equality and protect the human rights of LGBTQ+ people.	The organisation successfully advocates for laws and public policy that enhances equality and protects the human rights of LGBTQ+ people.	<p>Notably, our advocacy efforts played a pivotal role in securing important legislative advancements, securing the inclusion of 'sex characteristics' as a protected ground in the Criminal Justice (Incitement to Violence or Hatred and Hate Offences) Bill 2022, ensuring the safety and protection of intersex individuals. Our advocacy also addressed emerging challenges such as the impact of far-right activity and the use of facial recognition technology and AI, highlighting the intersectional nature of LGBTQ+ rights and the importance of safeguarding against discrimination and prejudice.</p> <p>Advocating for Laws and Policies to Enhance Equality In addition to amplifying LGBTQ+ voices, we successfully advocated for laws and public policies that enhance equality and protect the human rights of LGBTQ+ people. Our lobbying efforts aligned with our mission to create a more inclusive and equitable society, and we ensured compliance with the requirements of the Lobbying Act 2015.</p> <p>By engaging in strategic advocacy and collaboration with stakeholders, we have contributed to meaningful progress in advancing LGBTQ+ rights and promoting legislative reforms that foster equality, dignity, and respect for all individuals, regardless of sexual orientation or gender identity.</p>

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Objectives		Outcomes	Progress
4.3	Foster a culture of activism and engagement.	The number of campaigns/advocacy groups which have used Outhouse as a base/consulted with Outhouse before their establishment will increase.	This objective did not progress during 2023; it is planned to progress implementation of this strategic objective when additional policy and advocacy capacity is brought on stream in 2026.
4.4	Maximise impact and create lasting change.	Within a year, Outhouse has successfully convened a broad coalition of organisations working on LGBTQ+ homelessness, poverty and safety. Dublin City will join the Rainbow Cities network within three years.	<p>LGBTQ+ Homelessness Recognising the urgent need to address LGBTQ+ homelessness amidst the ongoing housing crisis, Outhouse LGBTQ+ Centre prioritised the creation of a coalition in this space. The LGBTQ+ Homelessness Multi-Stakeholder Group convened and led by Outhouse, brings together diverse stakeholders committed to addressing the unique challenges faced by LGBTQ+ individuals experiencing homelessness. Comprising representatives from LGBTQ+ advocacy groups, government agencies, homeless sector organisations, healthcare providers, and community leaders, this collaborative effort aims to secure the establishment of a dedicated shelter tailored to the needs of LGBTQ+ homeless individuals. Additionally, our work has led to a joint training project funded by the Dublin Regional Homeless Executive (DRHE) and HSE, delivered by Belong To LGBTQ+ Youth Ireland and Focus Ireland, to enhance the capacity and skills of frontline homeless service staff to better meet the needs of LGBTQ+ homeless people.</p> <p>Advancing Community Safety In partnership with LGBT Ireland and the Coalition Against Hate Crime, we have actively engaged in initiatives to address LGBTQ+ community safety concerns. Following the November riots in Dublin, we spearheaded a coalition of civil society groups to call for an urgent summit with the government to address underlying causes. Our collective efforts resulted in the government's commitment to host the summit in early 2024, demonstrating the power of collaboration in advocating for systemic change and community safety.</p> <p>Deferred Work on Poverty While resource constraints have posed challenges, we remain committed to advancing work on</p>

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Objectives	Outcomes	Progress
		poverty in 2024. Recognising the importance of addressing intersecting issues such as poverty within the LGBTQ+ community, we will prioritise this objective as resources become available in 2024, ensuring that our efforts continue to maximise impact and create lasting change.
4.5 Actively partake in international movements to promote LGBTQ+ rights and equality.	Within one year, Outhouse will participate in at least two international events or campaigns that promote LGBTQ+ rights and equality and establish partnerships with at least one international LGBTQ+ organisation.	<p>Representation in ILGA-Europe Strategic Planning Our CEO was selected to represent the Irish members of ILGA-Europe in developing their strategic plan for 2024 - 2029. This prestigious role involved coordinating consultations with LGBTQ+ sector colleagues in Ireland and participating in a series of meetings in Brussels to contribute to the strategic planning process. This engagement demonstrates our commitment to advocating for LGBTQ+ rights internationally and fostering collaboration with global partners.</p> <p>Challenges and Prioritisation Despite our achievements in international engagement, capacity constraints stemming from lacking a full-time and permanent Operations and Development Manager have presented challenges. As a result, future actions related to this objective were deprioritised to allocate resources to other pressing priorities. While this objective was temporarily deprioritised, we remain committed to revisiting and advancing our participation in international movements as capacity allows.</p>
4.6 To provide LGBTQ+ education and training to relevant sectors, enhancing LGBTQ+ inclusion.	Within 18 months, 70% of training participants report improved confidence in or knowledge of LGBTQ+ topics as measured by a post-training survey.	<p>In 2023, we conducted 17 comprehensive training workshops covering various LGBTQ+ topics. As outlined in Objective 4.6, participants' feedback underscored these initiatives' effectiveness: an overwhelming 98% reported a significant enhancement in their understanding of LGBTQ+ issues and inclusion. Additionally, 75% of participants highlighted the practical tactics provided during the workshops as instrumental in promoting LGBTQ+ inclusion in their respective sectors.</p> <p>Furthermore, 90% of respondents expressed confidence in their ability to apply the knowledge and skills acquired during the training sessions</p>

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Objectives		Outcomes	Progress
			in their daily lives. These positive outcomes validate the impact of our education and training efforts and reinforce our commitment to fostering greater LGBTQ+ awareness and inclusion across various sectors.
4.7	To bring an LGBTQ+ perspective to climate action and climate justice issues.	Outhouse will join and actively participate in Coalition 2030 starting in 2023. Coalition 2030 is an alliance of seventy civil society organisations from the international development, environmental, anti-poverty, and trade union sectors working together to ensure Ireland keeps its promise to achieve the Sustainable Development Goals (SDGs) in Ireland and abroad.	Outhouse joined Coalition 2023, becoming the first LGBTQ+ support and advocacy organisation on the island of Ireland to do so. We contributed to the Voluntary National Review (VNR), and we ensured that the Irish Government were held to account during the High-Level Political Forum at the United Nations in June 2023 for Ireland having the worst healthcare provision for Trans people in the EU.

GOAL 5 - A sustainable, professional organisation with a skilled team and robust systems working to support our LGBTQ+ communities.

By investing in becoming a sustainable, professional, and well-governed organisation, we will secure the trust and resources needed to achieve our strategic goals and our charitable purpose.

Objectives		Outcomes	Progress
5.1	Nurture a high-performing team rooted in team members' wellbeing and professional development.	Within two years, 80% of team members will have taken up training and development opportunities associated with their roles. Following the launch of this Strategic Plan, every team member will be supported in understanding their role in its delivery and will be responsible for delivering agreed quantified outputs within agreed time frames.	<p>New Performance Management and Development Framework We have implemented a comprehensive performance management and development framework designed to support the skill development, further education, and training of our team members. This framework establishes clear expectations, provides opportunities for ongoing feedback, and aligns individual objectives with organizational goals outlined in the Strategic Plan. Through this framework, team members are empowered to take ownership of their professional development and contribute effectively to the achievement of our strategic objectives.</p> <p>Ethical Guidelines and Support Systems We have introduced a robust set of ethical guidelines, including the Boundaries and Confidentiality document, to regulate ethical behaviour in supporting our community and our work. These guidelines ensure that our team members uphold the highest standards of integrity, confidentiality, and professionalism in their interactions with clients and colleagues. Additionally, we have</p>

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Objectives		Outcomes	Progress
			<p>implemented an Employee Assistance Programme, regular group supervision sessions, and ongoing line manager support to promote the well-being and resilience of our team.</p> <p>Values Co-Creation and Training Opportunities Our organisation's values were co-created during the strategic planning process, reflecting our collective commitment to equity, inclusivity, and social justice. These values serve as the foundation of our team culture and guide our decision-making and actions. Furthermore, we have provided training and development opportunities associated with team members' roles, with a focus on enhancing their skills and expertise. By investing in our team's professional growth and fostering a supportive and inclusive culture, we aim to nurture a high-performing team that is aligned with our organisational values and dedicated to achieving our mission.</p>
5.2	Establish and maintain a strong team culture grounded by our values.	Within two years, 80% of team members will take up training and development opportunities associated with their roles.	
5.3	To grow earned income and fundraising to ensure sustainability and growth.	The organisation has the financial resources to deliver its strategic and operational plans.	<p>In pursuit of Objective 5.3, our efforts to grow earned income and fundraising have yielded significant progress towards ensuring our organisation's financial sustainability and growth.</p> <p>Fundraising and donations grew to €189,479 in 2023, a 27% increase from the previous year. This growth can be attributed to strategic investments, including hiring a dedicated Fundraising Manager in November 2022. This role was elevated to a senior leadership position and was restructured to become a Fundraising, Marketing, and Communications Manager in August 2023, underscoring its importance in driving our strategy going forward.</p> <p>Despite not meeting our fundraising income target of €200,776 for 2023, primarily due to the dynamic nature of fundraising and unexpected humanitarian needs such as the crisis in Gaza, our overall fundraising efforts remained robust and aligned with our multi-annual fundraising plan, which is intricately linked to our strategic objectives.</p> <p>Our earned revenues comprise two key components: venue hire and our community café. Venue hire income showed notable</p>

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Objectives		Outcomes	Progress
			<p>growth, amounting to €60,825 in 2023, reflecting an 83% increase compared to the previous year. While this fell short of our budgeted income, mainly due to anticipated hire arrangements not materialising, we maintained a commitment to providing discounts for marginalised and intersectional community groups.</p> <p>Similarly, our café income experienced remarkable growth, reaching €41,779 in 2023, a substantial 374% increase from the previous year. This surge in revenue was fueled by expanded opening hours, including reopening on Saturdays, and increased footfall despite tight margins exacerbated by the cost of living crisis.</p> <p>Despite these challenges, our focus on cost control ensured a successful financial year, positioning us well for continued growth and financial stability in the future.</p>
5.4	Operate transparently and ethically, following best practices in not-for-profit management and governance.	Within three years, the organisation will be recognised as a leader in transparency and ethical management in the charitable sector, having won a sectoral award for governance.	<p>Implementation of SORP In 2022, we successfully implemented the Statement of Recommended Practice (SORP) during the audit of our finances, ensuring full compliance and transparency in our financial reporting and governance processes.</p> <p>Recognition for Governance Excellence The Board of Trustees was recognised for its exemplary governance practices. It was shortlisted for the 'Board of the Year' award at the Charities Excellence Awards hosted by Charities Institute Ireland. This acknowledgement underscores our dedication to following best practices in not-for-profit management and governance.</p> <p>Triple Lock Status Achievement: In 2023, our organisation achieved 'Triple Lock Status', a prestigious recognition awarded to charities that uphold the highest standards in transparent reporting, ethical fundraising, and robust governance structures. This status is a testament to our unwavering commitment to operating transparently, ethically, and in accordance with best practices in the charitable sector.</p>
5.5	Invest in research, evaluation, and data analysis to inform decision-making and measure impact.	Within three years, we will have established a robust research and evaluation programme that regularly produces insights and recommendations that inform decision-making, as measured by the number of research and evaluation reports produced, the percentage of programmes and initiatives that are informed by research and evaluation data, and feedback from stakeholders.	<p>PhD Study Funding Application We have submitted a funding application to the Irish Research Council for a PhD study titled "Pride and Prejudice: Pro-social Preferences, Charitable Donations, and the LGBTQ+ Community" in collaboration with TU Dublin. This study aims to provide valuable insights into pro-social behavior and charitable donations within the LGBTQ+ community, informing our future fundraising</p>

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Objectives		Outcomes	Progress
			<p>strategy and supporting the long-term vision of Objective 1.2.</p> <p>Accelerated MEL Framework Development The funding secured for the community casework service under Objective 2.2 has allowed for the acceleration of a robust Monitoring, Evaluation, and Learning (MEL) framework development. This framework, originally scheduled for implementation in 2027, will now be rolled out in 2024, three years ahead of schedule. The accelerated development of this framework will enable us to systematically monitor and evaluate the impact of our programmes and initiatives, facilitating data-informed decision-making and continuous improvement.</p>
5.6	To minimise the environmental impact of the centre's activities.	Within five years, the centre will have reduced its carbon footprint by 30%, as measured by an annual sustainability report that tracks progress on key environmental metrics such as energy use, waste reduction, and water consumption.	This objective did not progress during 2023; a detailed plan for achieving the objective has been included in the operational plan for 2024.
5.7	Stay relevant to our communities and stakeholders.	<p>Within three years, the organisation will increase its reach and engagement among the LGBTQ+ communities, as measured by our website traffic, social media following, footfall in the centre, and attendance at events and programmes.</p> <p>In year 3 of the strategic plan, the organisation has conducted a mid-term review and update to ensure our strategy remains relevant to the changing environment.</p> <p>Outhouse carries out an annual stakeholder feedback survey which informs future planning and provides indicator and outcome data highlighting progress in implementing the strategic plan.</p>	<p>Footfall and Event Attendance In 2023, our footfall exceeded expectations, reaching 42,402 individuals compared to the target of 33,000. This represents a remarkable 28% overachievement, demonstrating the effectiveness of our marketing efforts and our ability to create welcoming environments that attract members of the LGBTQ+ community. Additionally, we hosted 779 events and bookings, surpassing the target of 720, underscoring the Centre's role as a vibrant hub for community interaction.</p> <p>Website and Social Media Engagement We established baseline data collection for our website and social media engagement. The total number of unique website visitors was 45,391, and our social media audience across all channels reached 16,710. These metrics provide valuable insights into our online reach and engagement, informing our digital communication strategies.</p> <p>Annual Stakeholder Survey We conducted an annual stakeholder survey to gather feedback and ensure alignment with community needs. The survey focused on discrimination experienced by patrons of the Centre, revealing important insights. While 8% of respondents reported experiencing discrimination at Outhouse, detailed analysis highlighted key demographic trends. For instance, a significant portion of respondents identifying as neurodiverse or intersex reported discrimination. These insights will</p>

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Objectives		Outcomes	Progress
			inform the development of our first Diversity, Equity, and Inclusion Action Plan in 2024, ensuring that our services remain inclusive and responsive to the needs of all community members.
5.8	To have a Board of Trustees capable of guiding the organisation towards its goals and achieving its charitable purpose.	A stronger and more effective charity that is better equipped to achieve its charitable purpose.	<p>Appointment of New Trustees In 2023, three new trustees were appointed, ensuring a diverse mix of skills and lived experiences on the Board. These appointments enhance the Board's collective expertise and perspectives, enriching our strategic decision-making processes.</p> <p>Board Member Induction Training To equip new trustees with the necessary knowledge and skills, comprehensive induction training was undertaken. This training ensures that all trustees are well-informed about their roles, responsibilities, and the organisation's mission and values.</p> <p>Certificate in Best Practice in Charity Governance All trustees have successfully completed the Certificate in Best Practice in Charity Governance, demonstrating their commitment to upholding the highest standards of governance and ethical conduct in their roles.</p> <p>Operational Reporting Framework A new operational reporting framework has been established to support trustees in their oversight of the organisation's activities. This framework ensures appropriate oversight and governance, enabling trustees to make informed decisions and monitor the organisation's progress towards its goals.</p> <p>Recognition for Governance Excellence The Board of Trustees was recognised for its exemplary governance practices. It was shortlisted for the 'Board of the Year' award at the Charities Excellence Awards hosted by Charities Institute Ireland. This acknowledgement reflects our dedication to following best practices in not-for-profit management and governance, further strengthening our reputation as a trusted and effective charity.</p>

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Staff and Volunteers

Staff

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

	2023	2022
Management	2	2
Direct Charitable Activity Staff	14	6
Supporting Staff	4	2
Total	20	10

Aggregate payroll costs incurred during the year:

	2023	2022
Wages and salaries	307,505	217,284
Social security costs	30,782	22,468
Pension costs	2,223	4,237
Total	340,510	243,989

A total of 1 employee(s) earned remuneration over €50,000 in 2023 as follows:

	2023	2022
€50,000 - €60,000	0	0
€60,000 - €70,000	1	1
€70,000 - €80,00	0	0

Remuneration includes salaries and any benefits in kind.

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 to assist in planning and modelling. There is no automatic award of annual increments. The organisation strives to ensure that it pays the living wage.

Chief Executive Remuneration

The CEO, Oisin O'Reilly, commenced on 11 April 2022. His remuneration in 2023 was €67,500 (2022: €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 2023 amounted to €129,102 (2022: €91,426). Key management personnel includes the CEO (full-time), Operations and Development Manager (full-time), Finance Manager (part-time), Fundraising, Marketing, and Communications Manager (full-time). Contracts of employment do not include a performance-related reward scheme or any benefit-in-kind/perquisites.

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Oisín O'Reilly (he/him) Chief Executive Officer	Oisín O'Reilly (he/him) is the CEO of Outhouse LGBTQ+ Centre, with 20+ years of experience in social justice campaigns, fundraising, and nonprofit leadership. He has served on boards for organisations like the International LGBTQ+ Youth and Student Organisation and Dublin LGBTQ+ Pride. He is a current Trustee of the Irish Refugee Council. He is a dedicated advocate for LGBTQ+ equity and human rights in Ireland.
Seán Delaney (he/ they) Operations and Development Manager	Seán Delaney (he/them) is the Operations and Development Manager of Outhouse LGBTQ+ Centre. He has worked across numerous industries, including hospitality, heritage, and arts/culture. He is now delighted to apply his skills and experience to create a world where LGBTQ+ people are safe, seen, and celebrated. He also moonlights as a poet and writer, with work published in numerous publications and performed on stages across Ireland.
John Mee (he/ him) Fundraising, Marketing, and Communications Manager	John Mee (he/him) is the Fundraising, Marketing, and Communications Manager of Outhouse LGBTQ+ Centre. With almost ten years of experience in marketing with one of the world's biggest brands and several years of voluntary work with youth suicide prevention programmes, he is passionate about applying his skills to serve and empower the LGBTQ+ community.
Morgan O'Regan (he/ him) Finance Manager	Morgan O'Regan (he/ him) is the Finance Manager at Outhouse. A qualified accountant, Morgan has been with Outhouse for two years and has had nine years of experience working in the not-for-profit sector.

Team Training and Development

The Charity operates a further education scheme for team members and actively encourages the 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 contribute towards the cost of academic fees. All courses relate to identified organisational needs and are dealt with case-by-case. During 2023 two staff members were supported to progress relevant professional qualifications through the scheme.

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, skin colour, class, ancestry, national origin, religion, sex, sex characteristics, sexual orientation, gender identity or expression, age, disability, anti-body status, civil status, being in receipt of a HAP payment, or membership of the Roma or travelling community.

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

Performance Management

The Board agreed a new performance management and development policy in November 2023. The policy framework provides for managing, enhancing, and improving the performance of team members. It establishes a direct link from the multi-annual strategic plan through the annual operational plan to individual team members objectives. The new framework will commence implementation with the 2024 planning cycle.

Energy Efficiency Report

Objective 5.6 of our strategic plan commits to reducing our carbon footprint by 30% by the end of 2028. We are delighted to report that despite significant growth in our activities during 2023, we were able to reduce our energy consumption by 3.1%. These efficiencies were achieved through the introduction of energy efficiency measures throughout the centre during the year.

	2023	2022
Direct Consumption (kWh) <i>Electricity, lighting, heating, ICT, cooling etc.</i>	62,335	64,314
CO ₂ Emissions (kg)	25,988	26,813

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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.

Outlook and Future Plans

The multi-annual strategic plan, 'Space for All', outlines the key milestones to be achieved annually. How these goals will be achieved in any given year is outlined in a detailed operational plan, which trickles down into individual team member's objectives and performance management and development plans.

2024 will be an ambitious year for the organisation, seeing significant growth across all activity areas. The highlights of each goal are outlined below:

Goal 1 - Connection

- We will expand the range of social groups on offer from the centre to include new social groups for Asexual and Aromantic people and Rainbow Families.
- We will undertake consultations with LGBTQ+ disabled and neurodivergent people on their access needs in the centre as part of our access audit and planning for delivering universal access to the ground floor and basement levels.

Goal 2 - Community Support

- We will launch a new community casework service to provide social care support to LGBTQ+ people in need.
- We will launch several new peer support groups for young adults, queer people of colour, and LGBTQ+ women.

Goal 3 - Culture

- We will host two exhibitions that showcase LGBTQ+ heritage and culture.
- We will host four events that showcase the creative talents of individual LGBTQ+ creatives, writers, and artists.

Goal 4 - Campaigns

- We will continue to campaign to ensure Ireland has effective Hate Crime and Hate Speech legislation, which will protect our communities.
- We will continue to advance our ambition that Dublin has dedicated emergency accommodation for LGBTQ+ people who are homeless.

Goal 5 - Capability

- We will continue to invest in our fundraising capacity and earned income to ensure we have the necessary resources to implement our plans and achieve our mission.
- We will complete a restructure of our team, ensuring that our people power is aligned with the needs of our communities and peak demand. We will invest in the team's development, performance, and wellbeing.

Financial Performance

The results for the financial year are set out on page 39 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 €1,203,229 (2022: €1,167,506) and liabilities of €294,934 (2022 - €305,199). The net assets of the charity have increased by €46,520 (2022: €74,455).

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.

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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 reviewed as necessary.

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. This has resulted in the growth of income from donations and legacies to €189,479 in 2023 from €148,774 in 2022.

Outhouse is committed to applying the highest standards of good governance and ethical fundraising practices in our work. 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.

Outhouse is committed to ethical fundraising and all institutional donors are ethically evaluated before engaging them in fundraising or monetary support for our mission; during 2023, we had cause to decline a donation on one occasion due to ethical concerns.

Our professional fundraising staff are paid a fixed annual salary in line with best practice. There is no 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.

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

Kenny, Whelan & Company Limited resigned as auditors during the financial year and the directors appointed Whelan Dowling & Associates, (Chartered Accountants), to fill the vacancy.

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 2023 statement of financial activities and balance sheet, the approved 2024 budget, and the latest financial information, including an up-to-date forecast considering the ongoing impacts of 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

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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

There have been no significant events affecting the company since year-end.

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 a special resolution of the company on 25 September 2023; as required by the Constitution, no amendment can take effect without the consent of the Charities Regulator. At the time of signing the accounts, the regulator's approval is still pending therefore, the Constitution in effect is that which was approved on 23 July 2011.

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 13 times in 2023. The Board has an attendance policy with the Chair responsible for its implementation. The organisation's constitution does not have a term limit for trustees/directors and operates a retirement-by-rotation system that can continue indefinitely. The Trustees are aware of the best practice guidelines from the regulator on term limits and have factored this into their succession planning.

Board Members and Attendance

Seamus McManus (he/him) - Chairperson

Appointed: 12 December 2020

Board Attendance 2023: 12/13 (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

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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 2023: 12/13 (2022: 8/8)

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.

Kumarin Athiemoolam (he/him) - Treasurer

Appointed: 27 February 2023

Board Attendance 2023:12/12 (2022: na)

Kumarin is a qualified Chartered Accountant working in Digital Transformation while having gained wide-ranging experience in Big 4 audit in both Ireland and South Africa within the retail, consumer and media industries. Kumarin also has previous financial management experience in the renewable energy sector.

Kelly Mackey (she/her) - Company Secretary

Appointed: 27 February 2023 as Trustee, 01 April 2023 as Company Secretary

Board Attendance 2023: 9/12 (2022: na)

Kelly is an associate solicitor in a large Dublin commercial law firm where she advises public, private and civil society organisations on data protection, privacy, commercial contracting, and corporate governance and compliance. Kelly has been involved in either a professional or voluntary capacity in a number of civil society organisations over the past two decades including Amnesty International Ireland, BeLonG To Youth Services, Migrant Rights Centre Ireland and has previously served on the boards of each of the International Planned Parenthood Federation and the Irish Family Planning Association.

Dr Etain Kidney (she/her)

Appointed: 25 September 2021

Board Attendance 2023: 12/13 (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

Resigned: 30 April 2023

Board Attendance 2023: 6/6 (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 2023: 10/13 (2022: 1/1)

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 2023: 12/13 (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.

Outhouse Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

Dr Martine Cuypers (she/ her)

Appointed: 03 December 2022

Board Attendance 2023: 12/13 (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.

Dr Jean-Philippe Imbert (he/him)

Appointed: 27 February 2023

Board Attendance 2023: 9/12 (2022: na)

Jean-Philippe Imbert Lectures in Comparative Literature and Sexuality Studies at Dublin City University. He works on literary, activist and artistic creations of Mexican, Irish, and French 20th and 21st centuries, focusing on the relationship between sexuality, gender and the aesthetic treatment of evil, trauma or perversion. He has curated international art exhibitions (photography) in Delhi, Dublin and Mexico City. He volunteers for/with LGBTQ+ migrants arriving in Paris (mainly from Afghanistan, Bangladesh, Iraq, Iran, Pakistan, and Sri Lanka). He runs EROSS, a research cluster working on all aspects of all sexualities, sexual orientations, and gender identities.

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 2023 was as follows:

Name	2023 Board Meeting Attendance	2022 Board Meeting Attendance
Oisín O'Reilly	13/13	6/6
Seán Delaney	1/2	0/0

Director/ Charity Trustee Expenses

In 2023, the total amount of vouched expenses paid to Board members was €0 (2022: €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 2023, the Directors made unconditional donations of €2,386.33 (2022: €1,119.42) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2023 was €nil (2022: nil).

Key management personnel unconditionally donated €1,072.00 (2022: €1,870.20) 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 benefits paid to key management personnel.

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 2023.

Recruitment & 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 took up their positions on 27 February 2023.

Outhouse Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 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 2023. 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 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. The committee met five times in 2023.

Committee Members	Meeting Attendance in 2023	Meeting Attendance in 2022
Kumarin Athiemoolam (Treasurer and Subcommittee Chair)	4/4	0/0
Ronan Kennedy (Subcommittee Deputy Chair)	1/1	3/3
Kelly Mackey (Company Secretary)	3/4	0/0
Karen O'Sullivan (Board Member)	3/4	0/0
Séamus McManus (Chairperson of the Board)	5/5	3/3
Oisín O'Reilly (CEO)	5/5	3/3

HR and Nominations Committee

The HR committee and the Nominations 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. The committee met six times in 2023.

Committee Members	Meeting Attendance in 2023	Meeting Attendance in 2022
Keith McCarthy (Subcommittee Chair)	6/6	6/6
Séamus McManus (Chairperson of the Board)	3/6	6/6
Etain Kidney (Board Member)	1/1	2/2
Emma Dwan O'Reilly (Board Member)	3/4	0/0
Sonam Bhardwaj Barrett (Independent External Committee Member)	0/2	0/0

Outhouse Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

Oisín O'Reilly (CEO)	6/6	4/4
Seán Delaney (Operations and Development Manager)	2/2	0/0

Programmes, Advocacy, and Services Committee

The Programme, Advocacy, and Services 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 met three times in 2023.

Committee Members	Meeting Attendance in 2023
Dr Jean-Philippe Imbert (Subcommittee Chair)	3/3
Kumarin Athiemoolam (Treasurer)	3/3
Dr Martine Cuypers (Board Member)	3/3
Ronan Kennedy (Independent External Committee Member)	3/3
Oisín O'Reilly (CEO)	3/3
Brandon Felczer (Operations and Development Manager)	1/2
Seán Delaney (Operations and Development Manager)	1/1

Fundraising and Marketing Committee

The Fundraising and Marketing Committee assists 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 met five times in 2023.

Committee Members	Meeting Attendance in 2023
Dr Etain Kidney (Subcommittee Chair)	5/5
Dr Emma Dwan O'Reilly (Board Member)	4/5
Donna Parsons (Independent External Committee Member)	2/3
Siobhán Smith (Independent External Committee Member)	2/2
Aisling Nolan (Independent External Committee Member)	1/1
Seán Bergin (Independent External Committee Member)	3/4

Outhouse Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

Oisín O'Reilly (CEO)	5/5
John Mee (Fundraising, Marketing, and Communications Manager)	5/5
Myriam Hooper (Marketing Officer)	4/5

Governance

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

The organisation has completed the adoption and implementation of 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 has completed the implementation of the Charities Regulator Fundraising Guidelines and operates 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 2023, 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 2023 (2022: nil), 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.

Decision-Making

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

- Approval of all banking facilities including loans;
- Co-opting of new Trustees/ Board Members;

Outhouse Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

- The appointment or removal of Company Members;
- The appointment or removal of subcommittee members and chairpersons;
- The appointment or removal of the Chief Executive Officer (CEO);
- The approval of individual purchases greater than €3,000;
- The appointment or removal of the company's auditors;
- The approval of the Annual Financial Statements and Annual Report;
- The review and approval of changes to organisational policy;
- The review and approval of changes to financial policies and procedures;
- Approval of the charity's strategic plan and operational plans and budgets;
- Projects outside the scope of the strategic plan;
- Approving the use of the Company Seal;
- Annual Review of Risk and Internal Controls;
- Litigation;
- Business acquisitions and disposals; and
- The decision to take a position on any referendum to amend the constitution of the Irish State.

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 2023, 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 patrons and team members.

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 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 TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

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 and the organisation's strategic plan, 'Space for All' commits to expanding our fundraising activities significantly over the next five years.

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 2023 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 ongoing 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 that an element of succession planning is in place and that the risk of overreliance 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 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.

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 2023, in any contracts of significance concerning the Charity's business. The conflict of interests and loyalty policy was last reviewed in July 2023.

Outhouse Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2023

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, 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 - anticipated to open in May 2024.
- To campaign to protect the most vulnerable and marginalised LGBTQ+ people, focusing on four issues:
 - Housing and Homelessness
 - Poverty
 - Safety of the LGBTQ+ community, and
 - Climate Change
- 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 Trustees on 13 May 2024 and signed on its behalf by:

DocuSigned by:

Seamus McManus

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Seamus McManus
Chairperson

DocuSigned by:

Kumarin Athlemoolam

632285F4C181432...
Kumarin Athlemoolam
Trustee

Outhouse Company Limited by Guarantee TRUSTESS RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The trustees, who are also directors of Outhouse Company Limited by Guarantee for the purposes of company law, are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the trustees 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 trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, 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 trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees 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 Trustees' 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 trustees 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 trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 13 May 2024 and signed on its behalf by:

DocuSigned by:

Seamus McManus

0D7C86D3857E2424
Seamus McManus

Chairperson

DocuSigned by:

Kumarin Athiemoolam

63#283EQCF6,1452...
Kumarin Athiemoolam
Trustee

Outhouse Company Limited by Guarantee

INDEPENDENT AUDITORS REPORT

for the financial year ended 31 December 2023

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Outhouse Company Limited by Guarantee ('the Charity') for the financial year ended 31 December 2023 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", applying Section 1A of that Standard 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 2023 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"; 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 further 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 the 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 trustees' 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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees 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.

Outhouse Company Limited by Guarantee

INDEPENDENT AUDITORS REPORT

for the financial year ended 31 December 2023

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Trustees' Annual Report is consistent with the financial statements;
- in our opinion, the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.

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 Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 36, the trustees 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 trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Outhouse Company Limited by Guarantee

INDEPENDENT AUDITORS REPORT

for the financial year ended 31 December 2023

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 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:



27CF53B0042041D

Darren Carrick FCA

for and on behalf of

WHELAN DOWLING & ASSOCIATES

Chartered Accountants and Statutory Audit Firm

Block 1, Unit 1 & 4,

Northwood Court,

Santry

D09E438

13 May 2024

Outhouse Company Limited by Guarantee STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Income							
Donations and legacies	5.1	189,479	-	189,479	138,408	10,366	148,774
Charitable activities							
- Grants from governments and other co-funders	5.2	-	438,705	438,705	-	315,048	315,048
Other trading activities	5.3	102,604	-	102,604	44,479	-	44,479
Total income		292,083	438,705	730,788	182,887	325,414	508,301
Expenditure							
Raising funds	6.1	65,302	89,651	154,953	75,843	11,419	87,262
Charitable activities	6.2	178,686	346,903	525,589	49,415	297,169	346,584
Total Expenditure		243,988	436,554	680,542	125,258	308,588	433,846
Net income/(expenditure)		48,095	2,151	50,246	57,629	16,826	74,455
Transfers between funds		-	-	-	(1,354)	1,354	-
Net movement in funds for the financial year		48,095	2,151	50,246	56,275	18,180	74,455
Reconciliation of funds:							
Total funds beginning of the year	21	753,696	108,149	861,845	697,421	89,969	787,390
Total funds at the end of the year		801,791	110,300	912,091	753,696	108,149	861,845

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

Approved by the Board of Trustees on 13 May 2024 and signed on its behalf by:

DocuSigned by:



Séamus McManus

Chairperson



Kumaran Athiyamoorthy

Trustee

Outhouse Company Limited by Guarantee BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	12	922,294	936,334
Current Assets			
Stocks	13	3,725	500
Debtors	14	29,526	16,443
Cash at bank and in hand	15	251,404	214,229
		284,655	231,172
Creditors: Amounts falling due within one year	16	(58,657)	(83,941)
Deferred Income	26	(128,363)	(97,731)
		97,635	49,500
Total Assets less Current Liabilities		1,019,929	985,834
Creditors			
Amounts falling due after more than one year	17	(107,838)	(123,989)
		912,091	861,845
Funds			
Restricted trust funds		110,300	108,149
General fund (unrestricted)		801,791	753,696
		912,091	861,845
Total funds	21	912,091	861,845

Approved by the Board of Trustees and authorised for issue on 13 May 2024 and signed on its behalf by

DocuSigned by:

Seamus McManus

Seamus McManus

Chairman

DocuSigned by:

Kumar Athimoolam

Kumar Athimoolam

Trustee

Outhouse Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		50,246	74,455
Adjustments for:			
Depreciation		14,040	13,043
Interest payable and similar expenses		9,158	8,048
		73,444	95,546
Movements in working capital:			
Movement in stocks		(3,225)	916
Movement in debtors		(13,083)	(8,370)
Movement in creditors		24,388	56,128
		81,524	144,220
Cash generated from operations		81,524	144,220
Interest paid		(9,158)	(8,048)
		72,366	136,172
Cash flows from investing activities			
Payments to acquire tangible assets		-	(13,566)
		-	(13,566)
Net cash used in investment activities		-	(13,566)
Cash flows from financing activities			
New long term loan		-	42,140
New short term loan		26,020	-
Repayment of short term loan		(63,675)	-
		(37,655)	(42,140)
Net cash used in financing activities		(37,655)	(42,140)
Net increase in cash and cash equivalents		34,711	80,466
Cash and cash equivalents at the beginning of the year		214,229	133,763
Cash and cash equivalents at the end of the year	15	248,940	214,229

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

Outhouse Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 105 Capel Street, Dublin 1, Dublin, D01 R290, Ireland 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2023 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".

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared 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", Irish statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", effective 1 January 2019.

the Company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The charity constitutes a public benefit entity as defined by 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

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

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.

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.

Going Concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed the 2023 statement of financial activities and balance sheet, the approved 2024 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.

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

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

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.

Inventories

Inventories 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. Inventories comprise fundraising materials. It is not considered practicable to value inventories 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 deposit at banks requiring less than three months notice of withdrawal. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption 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 expensed as incurred. The Charity is compliant with Circular 44/2006 " Tax Clearance Procedures Grants, Subsidies and similar type payments". The charity holds current Tax Clearance certificate.

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 charity 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.

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

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	2023	2022
	€	€	€	€
Fundraising and Donations	189,479	-	189,479	148,774
	<u>189,479</u>	<u>-</u>	<u>189,479</u>	<u>148,774</u>
5.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Grants from governments and other co-funders:				
Health Service Executive	-	213,109	213,109	187,600
Pobal - Community Service Programme	-	128,115	128,115	100,351
Dublin City Council - Dormant Account	-	11,153	11,153	2,473
SHCPP Men's PDC	-	6,312	6,312	4,500
The Community Foundation of Ireland	-	15,835	15,835	6,642
Inner City Enterprise	-	430	430	2,441
Dublin City Council - Social Enterprise Capital	-	16,117	16,117	9,225
Dublin City Council - Social Inclusion Fund	-	3,684	3,684	1,816
Department of Children. - International Protection Integration Fund	-	3,150	3,150	-
Central Bank of Ireland	-	25,000	25,000	-
Dublin City Council – BHIS 2023	-	15,800	15,800	-
	<u>-</u>	<u>438,705</u>	<u>438,705</u>	<u>315,048</u>
5.3 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Coffee Bar Sales	41,779	-	41,779	11,153
Rental Income	60,825	-	60,825	33,326
	<u>102,604</u>	<u>-</u>	<u>102,604</u>	<u>44,479</u>

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

6.	EXPENDITURE				2023	2022
6.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	€	€
		€	€	€	€	€
	Sponsorship/Donation	5,969	-	3,689	9,658	5,175
	Programmes	9,945	-	6,262	16,207	8,635
	Community Space	28,839	-	20,560	49,399	25,985
	Community Supports	48,948	-	30,741	79,689	47,467
		93,701	-	61,252	154,953	87,262
		93,701	-	61,252	154,953	87,262
6.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	€	€
		€	€	€	€	€
	Sponsorship/Donation	16,387	-	15,095	31,482	20,793
	Programmes	27,321	-	25,062	52,383	34,660
	Community Space	79,723	-	70,290	150,023	100,510
	Community Supports	153,813	-	137,888	291,701	190,621
		277,254	-	248,336	525,589	346,584
		277,254	-	248,336	525,589	346,584
6.3	SUPPORT COSTS		Cost of Raising Funds	Charitable Activities	€	€
			€	€	€	€
	Establishment		20,076	95,199	119,000	42,720
	Training and Events		21,362	73,812	95,174	57,163
	Operating Cost		14,294	57,171	71,465	28,360
	Finance		5,520	22,153	27,673	47,983
			61,252	248,335	309,587	176,226
			61,252	248,335	309,587	176,226
7.	ANALYSIS OF SUPPORT COSTS				2023	2022
					€	€
	Establishment				115,275	42,720
	Training and Events				95,174	57,163
	Operating Cost				71,465	28,360
	Finance				27,673	47,983
					309,587	176,226
					309,587	176,226
8.	NET INCOME				2023	2022
					€	€
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				14,040	13,043
	Auditor's remuneration:					
	- audit services				9,348	10,019
					9,348	10,019
					9,348	10,019

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

9. INTEREST PAYABLE AND SIMILAR CHARGES	2023	2022
	€	€
On bank loans and overdrafts	2,876	-
Finance lease charges	6,282	8,048
	9,158	8,048

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the financial year was 20, (2022 - 10) as follows:

	2023	2022
Management	2	2
Direct Charitable Activity Staff	14	6
Supporting Staff	4	2
	20	10

The staff costs comprise:	2023	2022
	€	€
Wages and salaries	307,505	217,284
Social security costs	30,782	22,468
Pension costs	2,223	4,237
	340,510	243,989

11. 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

for the financial year ended 31 December 2023

continued

12. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 31 December 2023	1,123,742	55,004	1,178,746
Disposals	-	(3,175)	(3,175)
	1,123,742	51,829	1,175,571
Depreciation			
At 1 January 2023	199,170	43,242	242,413
Charge for the financial year	8,857	5,183	14,040
Disposals	-	(3,175)	(3,175)
	208,027	45,251	253,278
Net book value			
At 31 December 2023	915,715	6,579	922,294
At 31 December 2022	924,572	11,762	936,334
13. STOCKS			
		2023	2022
		€	€
Finished goods and goods for resale		3,725	500
14. DEBTORS			
		2023	2022
		€	€
Trade debtors		24,318	11,656
Other debtors		868	943
Prepayments		4,340	3,844
		29,526	16,443
15. CASH AND CASH EQUIVALENTS			
		2023	2022
		€	€
Cash and bank balances		251,334	216,335
Credit Card		(2,463)	(2,176)
Cash equivalents		70	70
		248,941	214,229
16. CREDITORS			
Amounts falling due within one year			
		2023	2022
		€	€
Amounts owed to credit institutions		22,177	41,218
Trade creditors		7,468	12,952
Taxation and social security costs		9,302	4,688
Other creditors		75	765
Accruals		19,710	24,319
Deferred Income		128,363	97,731
		187,020	181,672

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

17. CREDITORS	2023	2022
Amounts falling due after more than one year	€	€
Amounts owed to credit institutions	107,838	123,989
Repayable in one year or less, or on demand (Note 16)	22,177	41,218
Repayable between one and two years	18,613	22,397
Repayable between two and five years	55,838	39,094
Repayable in five years or more	33,387	62,498
	130,015	165,206

18. 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 €2,223 (2022 - €4,237).

19. RESERVES

	2023	2022
	€	€
At the beginning of the year	861,845	787,390
Surplus for the financial year	50,246	74,455
At the end of the year	912,091	861,845

20. FUNDS

20.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2022	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
Movement during the financial year	48,095	2,151	50,246
At 31 December 2023	801,791	110,300	912,091

20.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance	Income	Expenditure	Transfers	Balance
	1 January			between	31 December
	2023			funds	2023
	€	€	€	€	€
Restricted funds					
Restricted	108,149	438,705	436,554	-	110,300
Unrestricted funds					
Unrestricted General	753,696	292,083	243,988	-	801,791
Total funds	861,845	730,788	680,542	-	912,091

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

20.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term liabilities €	Total €
Restricted funds	6,579	232,084	(128,363)	-	110,300
Unrestricted general funds	915,715	52,571	(58,657)	(107,838)	801,791
	922,294	284,655	(187,020)	(107,838)	912,091

21. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company 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 company 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

22. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31st December 2023.

23. RELATED PARTY TRANSACTIONS

As well as donating their time and expertise during 2023, the Directors made unconditional donations of €2,386.33 (2022: €1,119) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2023 was Nil (2022: Nil).

Key management personnel unconditionally donated €1,072 (2022: €1,870) 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 2023.

24 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance €	Cash flows €	Other changes €	Closing balance €
Long-term borrowings	(123,989)	-	16,151	(107,838)
Short-term borrowings	(41,218)	37,655	(16,151)	(19,714)
Total liabilities from financing activities	(165,207)	37,655	-	(127,552)
Total Cash at bank and in hand (Note 15)				248,941
Total net debt				121,389

25. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Outhouse Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

26. DEFERRED INCOME	2023	2022
	€	€
Dublin City Council (Dormant Accounts)	-	11,152
Dublin City Council (Social Inclusion Fund)	-	3,684
Dublin City Local Community Development Committee	-	16,117
Dublin City Local Community Development Committee	-	7,000
Community Foundation of Ireland (Impact Grant Funding)	-	15,835
HSE (Health & Wellbeing: National) (SHCPP Mens PDC)	13,728	9,280
Pobal (Community Service Programme 2022)	-	8,922
Pobal (Community Service Programme 2023)	18,270	10,705
Other Deferred Income	14,605	14,557
DCEDIY (Integration)	16,985	-
DCEDIY (LGTBI+ Services Fund)	64,774	-
	<u>128,363</u>	<u>97,252</u>

27. TAX CLEARANCE CONFIRMATION

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

28. 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.

29. FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

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

30. EXEMPTION FROM DISCLOSURE

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

31. EX-GRATIA PAYMENTS

The Charity made no ex-gratia payments in 2023.

32. PUBLIC BENEFIT

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

33. CONTROLLING PARTY

The Directors are the controlling party of the Company.

34. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on 13 May 2024.

OUTHOUSE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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 2023

	Schedule	2023 €	2022 €
Income		730,788	734,151
Cost of generating funds	1	(155,159)	(89,996)
Gross surplus		<u>575,629</u>	<u>644,155</u>
Charitable activities and other expenses	2	(525,383)	(471,966)
Net surplus		<u><u>50,246</u></u>	<u><u>172,189</u></u>

Outhouse Company Limited by Guarantee

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1 : COST OF GENERATING FUNDS

for the financial year ended 31 December 2023

	2023	2022
	€	€
Cost of Generating Funds		
Opening stock	500	1,416
Purchases	29,945	13,082
Wages and salaries	60,792	198
Social security costs	6,158	250
Depreciation	2,808	159
Staff Training	222	-
Staff pension scheme costs	446	848
Travelling and Entertainment	4,083	196
Advertising	3,025	1,355
Subscriptions	1,306	810
Printing, Postage and stationery	1,200	345
General Expenses	1,240	1,301
Telephone	357	330
Cleaning	1,055	219
Consultancy Fees	6,518	4,091
Computer Costs	3,337	161
Accountancy	2,337	570
Auditor's Fees	-	2,005
Bank Charges	566	2,168
Loan Interest	1,570	-
Repairs to plant and machinery	13,650	16,601
Light, heat and power	4,208	3,463
Rates	162	101
Insurance	1,693	1,371
Fundraising expenses	11,706	39,456
	158,884	90,496
Closing stock	(3,725)	(500)
	155,159	89,996

Outhouse Company Limited by Guarantee

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES for the financial year ended 31 December 2023

	2023 €	2022 €
Expenses		
Wages and salaries	243,451	220,226
Social security costs	24,624	22,218
Staff defined contribution pension costs	1,777	3,389
Staff training	887	228
Holiday Pay	3,262	-
Rates	646	324
Insurance	6,769	5,484
Light and heat	16,833	13,260
Cleaning	4,223	1,243
Repairs and maintenance	54,592	19,224
Printing, postage and stationery	4,800	963
Advertising	12,100	5,418
Telephone	1,429	1,326
Computer costs	13,348	2,898
Patent applications	160	-
Travelling and entertainment	3,337	783
Entertaining	12,994	8,104
Consultancy fees	26,070	11,141
Accountancy	-	2,284
Auditor's/Independent Examiner's remuneration	9,348	8,014
Bank charges	2,339	1,001
General expenses	4,965	122,226
Subscriptions	5,220	2,551
Fundraising expenses	46,820	-
Depreciation	11,232	12,884
Charitable donations	5,000	-
	516,226	465,189
Finance		
Bank interest paid	2,876	-
Loan Interest	6,282	6,777
	9,158	6,777
Total Overheads	525,384	471,966

Outhouse Company Limited by Guarantee

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 3 : STATE FUNDING

for the financial year ended 31 December 2023

Grant 1	
Agency	Health Service Executive
Sponsoring Government Department	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	€187,100
- Grants taken to income in the period	€187,100
- The cash received in the period	€187,100
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€187,100
Term	1 Year
Received year end	31 st December 2023
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 2	
Agency	Pobal (Community Service Programme 2022)
Sponsoring Government Department	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	€98,539
- Grants taken to income in the period	€8,922
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€98,539
Term	1 Year
Received year end	31 st December 2023
Capital Grant	No
Restriction on use	Yes - Manager and five full time employees' salaries.
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 3	
Agency	Pobal (Community Service Programme 2023)
Sponsoring Government Department	Department of Rural and Community Development
Grant Programme	Community Services Programme 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	€137,463
- Grants taken to income in the period	€119,193
- The cash received in the period	€126,758
- Any grant amounts deferred or due at the period end	€18,271
Expenditure	€119,193
Term	1 Year
Received year end	31 st December 2023
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 4	
Agency	Dublin City Council
Sponsoring Government Department	Dublin City Council
Grant Programme	Dormant Accounts
Purpose of the Grant	Running the Safe Space Programme for LGBT+ members of the migrant and Asylum Seeker Community in Ireland and extending the Café opening hours."
Total Grant	€25,000
- Grants taken to income in the period	€11,152
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€25,000
Term	One off
Received year end	31 st December 2023
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 5	
Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	HSE Health & Wellbeing (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	€ 10,760
- Grants taken to income in the period	€6,310
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	€2,970
Expenditure	€1,480
Term	One off
Received year end	31 st December 2023
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 6	
Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	HSE Health & Wellbeing (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	€ 10,760
- Grants taken to income in the period	Nil
- The cash received in the period	€ 10,760
- Any grant amounts deferred or due at the period end Prepaid for 2023	€ 10,760
Expenditure	Nil
Term	One off
Received year end	31 st December 2023
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 7	
Agency	Dublin City Council
Sponsoring Government Department	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	€5,500
- Grants taken to income in the period	€3,684
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€5,500
Term	One off
Received year end	31 st December 2019
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 8	
Agency	Dublin City Local Community Development Committee
Sponsoring Government Department	Department of Rural and Community Development
Grant Programme	Dublin City Community Enhancement Programme 2018
Purpose of the Grant	Installing original Sash Windows at the facade of the building at 105 Capel Street, Dublin 1
Total Grant	€16,117
- Grants taken to income in the period	€16,117
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€16,117
Term	One off
Received year end	31 st December 2019
Capital Grant	Yes
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 9	
Agency	DCEDIY
Sponsoring Government Department	DCEDIY
Grant Programme	International Protection Fund
Purpose of the Grant	This grant is to be used to promote inclusion, protect rights and to improve quality of life and wellbeing for members of the LGBTI+ community
Total Grant	€19,860
- Grants taken to income in the period	€2,875
- The cash received in the period	€19,860
- Any grant amounts deferred or due at the period end	€16,985
	€2,875
Expenditure	
Term	Specific project to be concluded by 30 Sept 2024
Received year end	31 st December 2023
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 10	
Agency	DCEDIY
Sponsoring Government Department	DCEDIY
Grant Programme	LGBTI+ Services Fund 2023
Purpose of the Grant	This project has four core activity groupings, 1) the running of Social Spaces for intersectional and marginalised groups, 2) the provision of quality Peer Support, 3) the establishment of a dedicated 1-2-1 Support Service led by a professionally qualified social worker on a part time basis, and 4) the roll-out of several Short Courses and programmes to promote health and wellbeing.
- Total Grant	€65,049
Total Grant	
- Grants taken to income in the period	€275
- The cash received in the period	€65,049
- Any grant amounts deferred or due at the period end	€64,774
Expenditure	€275
Term	Specific project to be concluded by 30 Sept 2024
Received year end	31 st December 2023
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 11	
Agency	Dublin City Council
Sponsoring Government Department	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	€8,000
- Grants taken to income in the period	€7,000
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€8,000
Term	One off
Received year end	31 st December 2023
Capital Grant	Yes
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".

Outhouse Company Limited by Guarantee

Grant 12	
Agency	Dublin City Council
Sponsoring Government Department	Department of Housing, Local Government & Heritage
Grant Programme	Built Heritage Investment Scheme 2023
Purpose of the Grant	Conservation Works for 105 Capel Street
Total Grant	€8,800
- Grants taken to income in the period	€8,800
- The cash received in the period	€8,800
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€8,800
Term	One off
Received year end	31 st December 2023
Capital Grant	Yes
Restriction on use	Yes
Tax Clearance	Yes

It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedure Grants, Subsidies and Similar Type Payments".