

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

**Outhouse Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2021**

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

# **Outhouse Company Limited by Guarantee**

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# **Outhouse Company Limited by Guarantee**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	David Carroll Seana Skeffington Louise O'Neill Seamus McManus Etain Kidney (Appointed 25 September 2021) Keith McCarthy (Appointed 25 September 2021) Ronan Kennedy (Appointed 30 October 2021) Patricia Dowling (Appointed 25 September 2021, Resigned 6 December 2021) Mareeda Tracey (Resigned 30 October 2021) George Robotham (Resigned 30 October 2021)
<b>Chairperson</b>	George Robotham (Resigned 30 October 2021) Seamus McManus (Appointed 31 October 2021)
<b>Company Secretary</b>	Mareeda Tracey
<b>Chief Executive Officer</b>	Martha Whyte
<b>Charity Number</b>	11815
<b>Charities Regulatory Authority Number</b>	20033293
<b>Company Number</b>	255357
<b>Registered Office and Principal Address</b>	105 Capel Street Dublin 1 D01 R290
<b>Auditors</b>	Kenny, Whelan & Company Limited Certified Public Accountants and Statutory Auditors 191/193 Lower Kimmage Road Dublin 6W D6W F729
<b>Bankers</b>	AIB Bank 37/38 Upper O'Connell Street Dublin 1 D01 XR67
<b>Solicitors</b>	Dermot Simms 600B Cathedral Court, New Street South, Dublin 8 D08 A5X9

# Outhouse Company Limited by Guarantee

## CHAIRPERSON'S REPORT

for the financial year ended 31 December 2021

### Foreword from our Chairperson

A chara,

As we approach the significant and happy milestone of 25 years of Outhouse's doors being open to the public, I am delighted to share with you this report of Outhouse's work and activities for the year ending 2021.

While we have much to celebrate, 2021 was however a year marked by uncertainty for Outhouse (and many other organisations), as the centre continued to weather the storm of the ongoing Covid-19 pandemic. Despite these challenges, the centre continued to provide vital services for the LGBT+ community through the year: a safe drop-in space, café, signposting and information, as well as meeting spaces and support facilities for individuals and groups.

### 2021 Highlights

In line with Government public health recommendations the Centre remained closed to the public from January to July. Staff focused their energies during this time on training, upskilling, internal policy reviews, marketing, fundraising and online events. On re-opening, all Government guidelines on social distancing, capacity limits and Covid-19 certificate presentation were strictly adhered to, which while necessary for public health reasons, unfortunately also curtailed access to the centre.

While Outhouse continued to operate and adapted in an admirable and agile way, the fact that our café was closed and that meetings and group activities could not happen for much of 2021 is of significant concern. A core function of the centre is to provide spaces for LGBT+ people to socialise and build networks and supports, something that many in our community do not have. The pandemic has brought into sharp relief for us all the importance of the physical, social, and cultural spaces we do or, more importantly, do not have access to.

The addition of an outdoor seating area in the summer was welcome and enabled greater access, particularly for older and more vulnerable members of the community. We also welcomed further funding secured from the HSE and Pobal for a number of air filtration units, video conferencing equipment, and other supports to mitigate the impacts of the pandemic.

Our major fundraising event, Arthouse, took place in November. This year the event featured over 250 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 second time this year, was crucial in generating income lost as a result of Covid-19. While the planning and execution of the event demonstrated the huge commitment and dedication of staff, the auction itself and the lead-in to it demonstrated the huge goodwill towards Outhouse that exists within the LGBT+ community and in the wider community.

### Our Board of Directors

As a board of directors, we are strongly committed to ensuring good governance of the organisation. In 2021 we made substantial progress in our transition to the SORP accounting code, and this year I am pleased to report that our annual financial statements are in compliance with SORP. The board also invested significant effort in reviewing our current practices against the recently introduced Charities Governance Code, and Outhouse reported compliance with the Code for 2020, the first year of reporting following its implementation.

We are also pleased to have appointed a number of new board members in 2021, broadening the skills and expertise of the board. This year we also established a Nominations Committee, with a remit to review on an ongoing basis the board's skills mix, succession planning and overall effectiveness.

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

A number of board members also departed this year, having made significant contributions to the development of the organisation. In particular I need to acknowledge the Trojan contribution made by George Robotham, our outgoing Chairperson who stepped down this year, marking the end of an era for Outhouse. While I have only known George for a relatively short period, it is clear to see the lasting impact his work over many years has brought. The words of fellow board member David Carroll describe this better than I can:

*"...his particular interest in the capacity of LGBTQ+ communities to reach the most vulnerable in the provision of frontline services has always been to the fore in the development of Outhouse as a centre. Crystallised in its simplest form, this has meant that everyone was made to feel welcome in Outhouse - a vision George upheld vigorously, and which continues to permeate through the building and its ethos."*<sup>1</sup>

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<sup>1</sup> Gay Community News, Issue 370, March 2022

# **Outhouse Company Limited by Guarantee**

## **CHAIRPERSON'S REPORT**

for the financial year ended 31 December 2021

This is a vision as incoming Chair I will strive to uphold; a job made much easier knowing the goodwill that exists towards the centre, the dedication of everyone who works to support Outhouse, and the strong links we share with other Irish and international social justice and equality organisations.

Looking forward 2022 will see further change and renewal for Outhouse. Our current CEO, Martha Whyte, will be stepping down, after 3 years as CEO, and a further 13 years of service to the organisation. My fellow board members and I are all deeply grateful to Martha for her commitment and enormous contribution in shaping the organisation to what it is today and we wish her every success in her next chapter.

Finally, I would like to thank all of the staff and volunteers at Outhouse for their ongoing dedication, commitment and hard work, through what has been a difficult year on a number of fronts.

As we emerge from the long shadow of the pandemic, a key focus for the Board and new CEO will be the development of a new multi-year strategic plan to enable the organisation to move to the next phase of its maturity. We will be engaging extensively with our key stakeholders and the wider community as we embark on this journey.

Just as when we opened our doors in 1997, Outhouse is committed to providing a safe space for the LGBT+ community to develop and flourish; an aim that remains as important now as it was then. I look forward to working with and hearing from many of you on how we can best achieve this for the community over the coming years.

Le bród,

Séamus McManus (he/him)

**Chairperson of the Board of Directors**

# **Outhouse Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

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 2021.

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 trustees.

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 2021.

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, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Outhouse is a community and resource centre for LGBT people in operation since 1997. Its primary goal is to offer a safe space for people to inform, meet, organise and make things happen. Throughout our years of development, this focus has remained central. Whatever the type of support, be it entirely social or sport, or be it around coming out, ageing or alcohol, the staff, Board and volunteers have always seen that the role of Outhouse is to provide space for the community to develop and flourish. Outhouse staff and Board encourage wide participation, both in the use and running of the centre.

#### **Objectives**

##### **Vision**

Our vision is of a vibrant and safe space for LGBT people, groups and organisations that is inclusive of the diversity within our community.

##### **Mission**

Our mission is to provide a safe space which facilitates & encourages the growth of services & supports to the LGBT communities.

##### **Values**

In all of our work, we are guided by principles of community, equality & partnership.

##### **Strategy**

Outhouse provides the following services in our centre :-

LGBT Community Resource Centre - Drop-In, Cafe, Meeting Rooms, Library, Venue, Peer Support, Personal Development Courses

Information, Referral and Support Services - Physical, Emotional, Sexual Health, Mental Health, Referral to our local Citizens Information service regarding Social Welfare and other entitlements such as Peer Support and Social Activities.

Community and Outreach Development and Policy Work - Our staff and volunteers work one-on-one, and with LGBT organisations and groups, and are active participants in local, regional and national initiatives promoting positive social change for the LGBT community. We engage in advocacy and in LGBT awareness training.

Office and Meeting Space - We are home to a wide variety of LGBT organisations and groups who are either permanently based on our premises or rent meeting space.

Garda LGBT Liaison Officer - Every week the Garda LGBT Liaison Officer is available to meet our service-users by appointment at Outhouse. These officers have been trained on issues relating to LGBT people.

LGBT Free Legal Advice Centre - The LGBT Lawyers Association of Ireland is an educational, advisory and advocacy group made up of LGBT and allied lawyers and students in Ireland.

# **Outhouse Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

Their aim is to create awareness of the legal issues affecting the LGBT community, to combat discrimination and to advocate for equality. They work with Outhouse in providing information and support in relation to legal matters/concerns of Centre users.

Homelessness - Crosscare @ Outhouse - Crosscare Housing and Welfare Information (CHWI) is a project offering information and advocacy in the areas of homelessness, housing (public and private), social welfare and related matters and operates at the centre (by appointment).

Gay Men's Health Service - The Gay Men's Health Service (GMHS) provides STI clinical, outreach and counselling services for gay and bisexual men, and men who have sex with men. GMHS along with Gay Health Network provides sexual health promotion, education and advice on the prevention of HIV, Syphilis, Hepatitis and other sexually transmitted infections, STIs. GMHS also provides training, research and co-organises the annual Gay Health Fora. Free safer sex packs, information leaflets, etc, are freely distributed by Outhouse on behalf of the GMHS. In addition, we answer a large volume of calls in relation to the GMHS and deal with the administration and scheduling of counselling services.

The building is owned and managed for the benefit of the LGBT community by the company which is limited by guarantee.

There has been no significant change in these activities during the financial year ended 31 December 2021.

### **Structure, Governance and Management**

#### **Structure**

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

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association (or Constitution) and managed by a Board of Directors/Trustees

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 11815 and is registered with the Charities Regulatory Authority - CRA Number 20033293.

#### **Governance**

##### **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. Data Privacy Statement is available to read at [www.outhouse.ie/privacy](http://www.outhouse.ie/privacy).

##### **Charity Trustee / Directors**

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 the participation as required by the Charities act, 2009.

The Chair, Secretary and CEO, plan the Board agendas in advance of the coming year. The plan is reviewed on an ongoing basis to ensure all relevant topics are covered timely and appropriately in the year.

Our policy requires a minimum of 6 Board meetings throughout the year, in practice the Board met 12 times in 2021. The Board has an attendance policy with the Chair responsible for its implementation. Staff members are invited to attend Board meetings to participate in discussions on their areas of responsibility.

The CEO, Martha Whyte, is invited to attend all Board meetings.

Outhouse has taken out insurance to protect the Directors / Charity 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.

##### **(i) Board Selection & Induction Process**

Board members are selected on the basis of specific interest in the aims of Outhouse and any identified skill gaps on the Board. The Board reviews its composition annually

# **Outhouse Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

Potential Board members are initially requested to submit a brief outline of their interest in joining the Board to the Company Secretary followed by a meeting with two members of the Board. They are then invited to attend some Board meetings before the decision to co-opt them to the Board.

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.

### (ii) Board Members

Seamus McManus (he/him)	Chair of the Board
George Robotham (he/him)	Retired Chair of the Board – Resigned as a Director on 30 October 2021
Louise O'Neill (she/her)	Treasurer
Mareeda Tracey (she/her)	Company Secretary, Resigned as a Director on 30 October 2021
David Carroll (he/him)	
Seána Skeffington (she/her)	
Keith McCarthy (he/him)	
Etain Kidney (she/her)	
Ronan Kennedy (he/him)	
Patricia Dowling (she/her)	Appointed 25 September 2021, Resigned 6 December 2021

#### **Séamus McManus (he/him) Chair of the Board**

Appointed: 12 December 2020 & appointed Chair on 31 October 2021

Board Attendance 2021: 12/12

Séamus is a chartered member of the Chartered Institute of Personnel & Development and sits on the Board's HR Committee. Séamus is an experienced HR and organisation development professional, and prior to his current role as a senior manager in the civil service, worked as a consultant with people and organisational advisory firm Korn Ferry. Séamus has previously served as a director of EQUATE, an education equality charity.

#### **George Robotham (he/him) Retired Chair of the Board**

Appointed: 17 November 2007 & resigned 30 October 2021

Board Attendance 2021: 9/10

George has been involved in LGBT community organisations since 1988. In addition to Outhouse, he has volunteered in various roles with Gay Switchboard Ireland, GLEN and the National Lesbian & Gay Federation (NXF). He worked for many years as a civil servant. His work included; serving on the board of County Waterford Childcare Committee, inter-agency work with statutory and voluntary agencies, participation on numerous committees (Traveller Primary Health Care, City and County Partnerships etc.) and evaluation and allocation of funding for projects.

#### **Louise O'Neill (she/her) Treasurer**

Appointed: 21 September 2019

Board Attendance 2021: 11/12

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

#### **Mareeda Tracey (she/her) Company Secretary**

Appointed: 18 April 2018 / resigned 30 October 2021

Board Attendance 2021: 10/10

Mareeda has many years management and regulatory experience including seven years as a tax consultant in PwC. Since joining the Board she has been involved in training programmes with The Wheel on the introduction of the Charities Governance Code.

# **Outhouse Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

### **David Carroll (he/him)**

Appointed: 24 September 2016  
Board Attendance 2021: 10/12

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

### **Seána Skeffington (she/her)**

Appointed: 24 September 2016  
Board Attendance 2021: 12/12

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

### **Keith McCarthy (he/him)**

Appointed: 25 September 2021  
Board Attendance 2021: 4/4

Keith has over 25 years of experience working in HR & Organisation Development/ Design as a consultant and practitioner. He has worked with clients across the public and private sector on HR and organisation development/ design projects. He is currently Group HR Director with the RCSI Hospital Group. Keith is the Chair of Outhouse HR Committee.

### **Etain Kidney (she/her)**

Appointed: 25 September 2021  
Board Attendance 2021: 4/4

Etain is currently Head of the School of Marketing and Entrepreneurship in TU Dublin. She has 15 years' experience in Higher Education, teaching and researching in the areas of digital and social marketing with a PhD in inclusive entrepreneurship. A founding member of the Pink Ladies Hockey Club, she has worked with various LGBT community and sport groups for more than 10 years.

### **Ronan Kennedy (he/him)**

Appointed: 30 October 2021  
Board Attendance 2021: 2/2

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.

### **Patricia Dowling (she/her)**

Appointed 25 September 2021 / Resigned 6 December 2021  
Board Attendance 2021: 3/3

#### **(iii) Board Sub Committees**

Three committees support the activities of the Board, Finance, Audit & Risk Sub- Committee (FARSC) the Human Resources Sub Committee (HRSC) and the Nominations committee which was established in late 2021. The CEO, Martha Whyte who is not a Board member is requested to attend all committees. Each committee is governed by a term of reference which is included in the Directors policy and procedures document.

The FARSC is responsible for assuring the Board of the Centre's financial integrity including keeping the Board informed of its financial duties and responsibilities. The FARSC has a significant role in monitoring the risk and internal control environment, external audit and financial reporting of Outhouse.

<b>Committee Members</b>	<b>Meeting Attendance 2021</b>
George Robotham	5 / 5
Seamus McManus	1 / 1
Louise O'Neill	6 / 6
Mereeda Tracey	5 / 6
Martha Whyte	0 / 6

# **Outhouse Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

The HRSC assists the CEO and Board in fulfilling their duties to employment matters as they arise. The committee is responsible for reviewing and contributing to HR policies and considering remuneration and performance management.

Committee Members	Meeting Attendance 2021
George Robotham	6 / 6
Seamus McManus	6 / 6
David Carroll	6 / 6
Seana Skeffington	6 / 6
Kevin McCarthy	1 / 1
Martha Whyte	2 / 6

The Nominations Committee is responsible for identifying and nominating for the approval of the board, candidates to fill board vacancies as and when they arise. The committee is responsible for reviewing the structure, size and composition of the Board and make recommendations to the Board with regard to any changes.

Committee Members	Meeting Attendance 2021
George Robotham	1/1
Seamus McManus	1/1
David Carroll	1/1
Seana Skeffington	1/1
Keith McCarthy	1/1
Martha Whyte	0/1

### **Management**

Outhouse has a staff team based in Dublin and headed by a Chief Executive Officer who reports directly to the board through the Chairperson. A manager reports to the Chief Executive Officer, and all other staff report to the Manager within the organisation.

The role of the Outhouse Board is one of Governance and Strategic Planning. The Board is not involved in the day-to-day operations of the Centre save in relation to its legal responsibilities. The Board ensures that the organisation has a clear mission, vision, aims and strategy and ensures that the operation is well managed.

The following matters are specific to the Board:

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

The Board delegates specific duties and authority to the CEO, to ensure the day-to-day operations are managed. The CEO and staff are responsible for implementing the strategy plan and managing its resources including finance efficiently and effectively.

The CEO reports directly to the Board and is responsible for initiating recruitment managing staff and reporting operational and financial performance to the Board. The CEO prepares a Board report for each meeting outlining the performance of the Centre, including operational and financial metrics, budgetary performance, funding, staff related matters, and forward-looking consideration.

Outhouse has a Conflict of Interest and Loyalty Policy in place. All Board members are asked to confirm that they have no conflict of interest / loyalty in relation to any of the matters on the agenda at the start of each Board meeting.

# **Outhouse Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

### **Review of Activities, Achievements and Performance**

2021 was yet another challenging year with the impact of the Covid-19 pandemic. In compliance with Government guidelines the building closed on a number of occasions throughout the year. Outhouse facilitated 19 user groups to hold c. 188 meetings throughout the year. Information and sign posting including, telephone drop in and email contacts for the year were 1188.

The building is fully compliant from a Covid 19 health and safety perspective achieving the Fáilte Ireland Covid Compliance Certificate in October 2020.

The second annual Art House auction fundraising charity event took place in November 2021. The Art House auction continues to be a key event in the fundraising calendar for Outhouse.

Fundraising is an avenue to reduce the reliance of state agency funding and continues to be an area for special attention.

### **Financial Review**

The results for the financial year are set out on page 18 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 €1,079,063 (2020 - €1,048,250) and liabilities of €291,673 (2020 - €334,286). The net assets of the charity have increased by €73,426.

### **Reserves Position and Policy**

The charity is working towards establishing and maintaining a level of reserves that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on programmes, fundraising and events and receiving resources through donations, rental income and grants that provide funding. Whilst the current level of reserves may prove sufficient it is the directors' view that it is prudent to ensure that there are sufficient reserves to provide financial flexibility over the course of the forthcoming challenges for the charity.

### **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 place a high priority on minimising exposure to service users, staff, volunteers, and visitors.

The Trustees are aware of the key risks to which the Company is exposed, in particular those related to the operations and finances of the Charity and are satisfied that there are appropriate systems in place to address these risks. At a governance level, potential risks relate to maintaining sufficient skills. At an operational level, risks relate to potentially poor business planning, health, safety, and ICT risks. At a human level, they relate to ensuring the Charity is sufficiently staffed to avoid staff burnout. At a financial level, potential risks relate to budgetary control and retaining sufficient funding to deliver core activities and the possible economic impacts of Brexit, War, and Covid-19 on the wider economy and therefore fundraising.

Policies and procedures are in place covering the major operations of the charity. 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 increases risks and/or their potential impact. High impact risks are identified, and mitigating strategies discussed and agreed.

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:

### **Funding and Fundraising**

In common with other companies operating in Ireland in the charitable sector, the Charity is dependent on both gifts and donations, earned income, and grant income from state organisations, companies, and trusts and foundations.

Brexit represents a substantial risk to the Irish economy, which would have a knock-on impact on donations, grants, and government funding if adversely affected by Brexit.

Covid-19 has significantly impacted the global economy, affecting the availability of donations, grants, partnerships, and sponsorships over the medium term.

# **Outhouse Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

The Russian invasion of Ukraine has also negatively impacted the global economy, most notably in the rising costs of energy and fuel which directly affect the costs of the charity. The wider economic impacts may in the medium term affect the availability of donations, grants, partnerships and sponsorships which could effect the ability of the charity to raise funds.

Following detailed modeling and assessments, the Board believes that the Charity is well-positioned to manage the costs of running the Charity in the event of an economic decline, this will be achieved with regular finance, audit, and risk committee meetings, keeping oversight of financial trends and performance and increasing our investment in fundraising to maintain and develop existing and new income sources positions the charity well to manage this risk.

### **Financial and Related Control Risks**

- 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 reserves equal three months operating costs, which allows the Charity to meet its statutory obligations.
- The Charity will commence the development of a Strategic Plan in 2022 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 faces moderate interest rate risk on its outstanding borrowings.

### **Increasing Compliance Requirements**

The increasing workload associated with compliance with both legal and regulatory requirements has had a significant impact on the operating capacity of the charity. The Board has put in place procedures to ensure compliance with the relevant legislation and best practice mitigating the risk that the charity would be non-compliant. Additionally, the Board has ensured that it has the relevant skills and experience within itself and in the senior management team to effectively manage the compliance burden on the organisation.

### **People Risk**

The risk that the Charity will not be able to attract and retain talent at all levels, including, volunteers, trustees, and employees. This risk is mitigated through performance management with regular performance reviews for all team members. The Charity undertakes strong resource planning considering demands for services, commitments to funders and have a commitment to a flexible working environment to facilitate team members.

The management team was restructured in 2019 to introduce a second tier building in a layer of redundancy which had reduced the risk associated with over reliance on key management personnel. Additionally, the HR committee oversees the development of both the CEO and Operations & Development Manager within their respective roles.

### **Reputational Risk**

The risk of reputation damage to the organisation for the charity sector caused by an event either within or outside the organisations control. This risk is mitigated by regular engagement with sectoral and representative bodies to promote trust in the charity sector. Additionally, regular Board and committee oversight of compliance and governance processes to ensure best practice and proactive engagement with partner organisations on good governance help to mitigate the risk further.

### **Conflicts of Interest and Loyalty**

The organisation has a conflict of interest and loyalty policy in place. 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 December 31st, 2021, in any contracts of significance concerning the Charity's business.

### **Future Developments**

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

As the current operational environment evolves the Board will assess the current strategy to ensure it is fit for purpose. The strategy is reviewed and renewed on an on-going basis; a formal strategy review will take place in the coming year.

# Outhouse Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

David Carroll  
Seana Skeffington  
Louise O'Neill  
Seamus McManus  
Etain Kidney (Appointed 25 September 2021)  
Keith McCarthy (Appointed 25 September 2021)  
Ronan Kennedy (Appointed 30 October 2021)  
Patricia Dowling (Appointed 25 September 2021, Resigned 6 December 2021)  
George Robotham (Resigned 30 October 2021)  
Mareeda Tracey (Resigned 30 October 2021)

In accordance with the Constitution, the directors retire by rotation and being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Mareeda Tracey.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Outhouse Company Limited by Guarantee subscribes to the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

### Post Balance Sheet Events

While the restrictions have eased in relation to the impact of the COVID-19 pandemic since the financial year end and as the world returns to a new normal, we will continue to monitor the situation with regards to the business continuing as a going concern and return to normal operations

### Staffing

Our team are made up of a group of passionate and hardworking individuals dedicated to supporting the lives of LGBT people and community in Ireland.

#### (i) Staff

The average number of persons employed (including executive directors) during the financial year was 10 (2020- 9) as follows:

	2021 Number	2020 Number
Chief Executive Officer	1	1
Manager	1	1
Direct charitable activities staff	6	5
Support staff	2	2

The aggregate payroll cost incurred during the year were €256,430 (2020 - €227,224) as follows:

	2021 €	2020 €
Wages and salaries	224,380	199,833
Social security costs	22,946	20,964
Pension costs	9,104	6,427
<b>Payroll Cost</b>	<b>256,430</b>	<b>227,224</b>

# **Outhouse Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

### (ii) Salary Bands

A total of 2 employees (2020 : 2) earned remuneration(including pension) over €40,000 in 2021 as follows:

	2021	2020
€40,000 - €50,000	2	1
€50,001 - €60,000	0	1
€60,001 - €70,000	0	0

### (iii) Chief Executive's Remuneration

The CEO, Marta White commenced on 3rd February 2006. The value of her remuneration (including pension) in 2021 was €49,945 (2020 €56,160). There are no additional rewards included in her contract of employment.

### (iv) Staff Training

The team undertook on the job training during 2021 as necessary. It is the Boards intention to have a training needs analysis completed during 2022 to identify the future training needs of the staff team.

### (v) The Safety, Health and Welfare at Work Act 2005

Outhouse continues to take appropriate measures to protect the safety, health and welfare for all staff, visitors and promote awareness within its office to meet this Act's provisions.

### 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 page 24 for a listing of principal funders and other grants received in the period.

### Auditors

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

### Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

### Compliance Statement

The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has/has not been done. We confirm:

- the existence of a compliance policy statement.
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the financial year

### 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.

Approved by the Board of Directors on 30 May 2022 and signed on its behalf by:

  
**Seamus McManus**  
Director

  
**Louise O'Neill**  
Director

# **Outhouse Company Limited by Guarantee**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2021

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

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

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

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

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

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

In so far as the directors are aware:

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

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

Approved by the Board of Directors on 30 May 2022 and signed on its behalf by:



**Seamus McManus**  
Director



**Louise O'Neill**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Outhouse Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Outhouse Company Limited by Guarantee for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other Information**

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

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

#### **Opinions on other matters prescribed by the Companies Act 2014**

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

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

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

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

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Outhouse Company Limited by Guarantee

### Matters on which we are required to report by exception

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

### Respective responsibilities

#### Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 16, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <[www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf)> The description forms part of our Auditor's Report.

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

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



**Noel J Delaney**  
for and on behalf of  
**KENNY, WHELAN & COMPANY LIMITED**  
Certified Public Accountants and Statutory Auditors  
191/193 Lower Kimmage Road  
Dublin 6W  
D6W F729

31/05/2022  
Date

**Outhouse Company Limited by Guarantee**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
<b>Income</b>							
Donations and legacies	5.1	91,444	-	91,444	74,543	-	74,543
Charitable activities							
- Grants Incomes and Sponsorship	5.2	-	355,457	355,457	10,847	306,506	317,353
Other trading activities	5.3	19,007	-	19,007	22,849	-	22,849
<b>Total income</b>		<b>110,451</b>	<b>355,457</b>	<b>465,908</b>	<b>108,239</b>	<b>306,506</b>	<b>414,745</b>
<b>Expenditure</b>							
Raising funds	6.1	41,987	13,332	55,319	42,037	14,260	56,297
Charitable activities	6.2	21,232	315,931	337,163	38,379	270,323	308,702
<b>Total Expenditure</b>		<b>63,219</b>	<b>329,263</b>	<b>392,482</b>	<b>80,416</b>	<b>284,583</b>	<b>364,999</b>
<b>Net income/(expenditure)</b>		<b>47,232</b>	<b>26,194</b>	<b>73,426</b>	<b>27,823</b>	<b>21,923</b>	<b>49,746</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>47,232</b>	<b>26,194</b>	<b>73,426</b>	<b>27,823</b>	<b>21,923</b>	<b>49,746</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2021	19	650,190	63,774	713,964	622,367	41,851	664,218
<b>Balances carried forward at 31 December 2021</b>		<b>697,422</b>	<b>89,968</b>	<b>787,390</b>	<b>650,190</b>	<b>63,774</b>	<b>713,964</b>

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

Approved by the Board of Directors on 30 May 2022 and signed on its behalf by:

  
**Seamus McManus**  
Director

  
**Louise O'Neill**  
Director

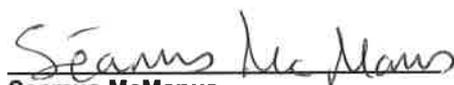
# Outhouse Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2021

	Notes	2021 €	2020 €
<b>Fixed Assets</b>			
Tangible assets	12	<u>935,810</u>	<u>942,286</u>
<b>Current Assets</b>			
Stocks	13	1,416	1,386
Debtors	14	8,073	10,247
Cash at bank and in hand		<u>133,764</u>	<u>94,331</u>
		<u>143,253</u>	<u>105,964</u>
<b>Creditors: Amounts falling due within one year</b>	15	<u>(127,138)</u>	<u>(127,666)</u>
<b>Net Current Assets/(Liabilities)</b>		<u>16,115</u>	<u>(21,702)</u>
<b>Total Assets less Current Liabilities</b>		<b>951,925</b>	<b>920,584</b>
<b>Creditors</b>			
Amounts falling due after more than one year	16	<u>(164,535)</u>	<u>(206,620)</u>
<b>Net Assets</b>		<u><u>787,390</u></u>	<u><u>713,964</u></u>
<b>Funds</b>			
Restricted funds		89,968	63,774
General fund (unrestricted)		<u>697,422</u>	<u>650,190</u>
<b>Total funds</b>	19	<u><u>787,390</u></u>	<u><u>713,964</u></u>

Approved by the Board of Directors on 30 May 2022 and signed on its behalf by:

  
Seamus McManus  
Director

  
Louise O'Neill  
Director

**Outhouse Company Limited by Guarantee**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
<b>Cash flows from operating activities</b>			
Net movement in funds		73,426	49,746
Adjustments for:			
Depreciation		9,650	8,857
Interest payable and similar expenses		8,841	9,680
		<u>91,917</u>	<u>68,283</u>
Movements in working capital:			
Movement in stocks		(30)	(243)
Movement in debtors		2,174	1,063
Movement in creditors		(1,269)	3,398
		<u>92,792</u>	<u>72,501</u>
Cash generated from operations		(8,841)	(9,680)
		<u>83,951</u>	<u>62,821</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(3,174)	-
		<u>(3,174)</u>	<u>-</u>
<b>Cash flows from financing activities</b>			
Long term loan repayments		(41,344)	(15,342)
		<u>(41,344)</u>	<u>(15,342)</u>
<b>Net increase in cash and cash equivalents</b>		<b>39,433</b>	<b>47,479</b>
<b>Cash and cash equivalents at 1 January 2021</b>		<b>94,331</b>	<b>46,852</b>
<b>Cash and cash equivalents at 31 December 2021</b>	<b>22</b>	<b><u>133,764</u></b>	<b><u>94,331</u></b>

# **Outhouse Company Limited by Guarantee**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2021

### **1. GENERAL INFORMATION**

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

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

#### **Basis of preparation**

##### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2021 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

##### **Fund accounting**

The following are the categories of funds maintained:

##### **Restricted funds**

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

##### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

##### **Income**

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

##### **Income from charitable activities**

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

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

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

# Outhouse Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

### **Expenditure**

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

### **Borrowing costs**

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

### **Employee Benefits**

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

#### **(i) Short term benefits**

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

#### **(ii) Defined contribution pension plans**

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

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

### **Stock**

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

### **Debtors**

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

### **Creditors**

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

### **Cash at bank and in hand**

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

### **Taxation**

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

**Outhouse Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2021

Continued

**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 SOFA.

**Impairments:**

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

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

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

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 SOFA.

**Pensions**

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

**3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

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

**Outhouse Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2021

Continued

**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 2021, 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.

<b>5. INCOME</b>				
<b>5.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	€	€	€	€
Fundraising and Donations	91,444	-	91,444	74,543
	<u>91,444</u>	<u>-</u>	<u>91,444</u>	<u>74,543</u>
<b>5.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	€	€	€	€
Health Service Executive	-	187,100	187,100	187,100
Pobal	-	140,279	140,279	97,958
Dublin City Council - Dormant Account	-	1,900	1,900	8,874
SHCPP Men's PDC	-	8,100	8,100	7,568
City of Dublin Education & Training Board	-	-	-	2,940
Gay Health Network	-	-	-	1,283
The Community Foundation of Ireland	-	-	-	783
Partnership Income	-	-	-	2,562
Sporting Pride	-	-	-	8,285
The National Lottery	-	3,171	3,171	-
Dublin City Council - Enhancement	-	2,966	2,966	-
Inner City Enterprise - ICE	-	4,551	4,551	-
Dublin City Council - Outdoor Dining Grant	-	2,242	2,242	-
HSE - Conference Room Setup	-	5,148	5,148	-
	<u>-</u>	<u>355,457</u>	<u>355,457</u>	<u>317,353</u>
<b>5.3 OTHER TRADING ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021</b>	<b>2020</b>
	€	€	€	€
Coffee Bar Sales	7,381	-	7,381	11,544
Rental Income	11,626	-	11,626	11,305
	<u>19,007</u>	<u>-</u>	<u>19,007</u>	<u>22,849</u>

**Outhouse Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

<b>6. EXPENDITURE</b>						
<b>6.1 RAISING FUNDS</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2021</b>	<b>2020</b>
		€	€	€	€	€
	Community Space	2,468	-	4,991	7,459	18,624
	Community Supports Programmes	4,385	-	9,446	13,831	26,355
	Sponsorship/Donation	797	-	1,223	2,020	4,767
		4,145	-	27,864	32,009	6,551
		<u>11,795</u>	<u>-</u>	<u>43,524</u>	<u>55,319</u>	<u>56,297</u>
<b>6.2 CHARITABLE ACTIVITIES</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2021</b>	<b>2020</b>
		€	€	€	€	€
	Community Space	73,270	-	21,528	94,798	85,109
	Community Supports Programmes	138,745	-	40,824	179,569	157,033
	Sponsorship/Donation	24,872	-	18,584	43,456	49,343
		14,750	-	4,590	19,340	17,217
		<u>251,637</u>	<u>-</u>	<u>85,526</u>	<u>337,163</u>	<u>308,702</u>
<b>6.3 SUPPORT COSTS</b>			<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>2021</b>	<b>2020</b>
			€	€	€	€
	Establishment		6,543	22,917	29,460	17,064
	Training and Events		27,907	11,820	39,727	58,905
	Operating Costs		744	3,237	3,981	5,470
	Finance		8,330	47,552	55,882	50,084
			<u>43,524</u>	<u>85,526</u>	<u>129,050</u>	<u>131,523</u>
<b>7. ANALYSIS OF SUPPORT COSTS</b>					<b>2021</b>	<b>2020</b>
					€	€
	Establishment				29,460	17,064
	Training and Events				39,727	58,905
	Operating Costs				3,981	5,470
	Finance				55,882	50,084
					<u>129,050</u>	<u>131,523</u>
<b>8. NET INCOME</b>					<b>2021</b>	<b>2020</b>
					€	€
	<b>Net Income is stated after charging/(crediting):</b>					
	Depreciation of tangible assets				9,650	8,857
					<u>9,650</u>	<u>8,857</u>
<b>9. INTEREST PAYABLE AND SIMILAR CHARGES</b>					<b>2021</b>	<b>2020</b>
					€	€
	Interest payable to bank				-	27
	Interest payable >2yrs<5yrs				1,767	2,203
	Interest payable >5yrs				7,074	7,450
					<u>8,841</u>	<u>9,680</u>

**Outhouse Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**10. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was 10, (2020- 9) as follows:

	2021 Number	2020 Number
Chief Executive Officer	1	1
Manager	1	1
Direct Charitable Activity Staff	6	5
Support Staff	2	2
	<u>10</u>	<u>9</u>
	<u><u>10</u></u>	<u><u>9</u></u>
The staff costs comprise:	2021	2020
	€	€
Wages and salaries	224,380	199,833
Social security costs	22,946	20,964
Pension costs	9,104	6,427
	<u>256,430</u>	<u>227,224</u>
	<u><u>256,430</u></u>	<u><u>227,224</u></u>

**11. SALARIES IN EXCESS OF €60,000 - NUMBER OF EMPLOYEES**

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€60,000 - €70,000	<u>0</u>	<u>1</u>
	<u><u>0</u></u>	<u><u>1</u></u>

**12. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 January 2021	1,123,742	35,089	1,158,831
Additions	-	3,174	3,174
	<u>1,123,742</u>	<u>38,263</u>	<u>1,162,005</u>
At 31 December 2021	<u>1,123,742</u>	<u>38,263</u>	<u>1,162,005</u>
<b>Depreciation</b>			
At 1 January 2021	181,456	35,089	216,545
Charge for the financial year	8,857	793	9,650
	<u>190,313</u>	<u>35,882</u>	<u>226,195</u>
At 31 December 2021	<u>190,313</u>	<u>35,882</u>	<u>226,195</u>
<b>Net book value</b>			
At 31 December 2021	<u>933,429</u>	<u>2,381</u>	<u>935,810</u>
At 31 December 2020	<u>942,286</u>	<u>-</u>	<u>942,286</u>
	<u><u>933,429</u></u>	<u><u>2,381</u></u>	<u><u>935,810</u></u>
	<u><u>942,286</u></u>	<u><u>-</u></u>	<u><u>942,286</u></u>

**Outhouse Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

13. STOCKS	2021 €	2020 €
Coffee Bar Supplies	1,416	1,386
<p>In the opinion of the Directors there are no material differences between the replacement cost of stock and the figures shown above.</p>		
14. DEBTORS	2021 €	2020 €
Trade debtors	2,430	2,430
Other debtors	1,109	7,817
Prepayments	4,534	-
	<u>8,073</u>	<u>10,247</u>
15. CREDITORS	2021 €	2020 €
<b>Amounts falling due within one year</b>		
Amounts owed to credit institutions	42,811	42,070
Trade creditors	2,740	872
Taxation and social security costs	9,507	4,502
Accruals	16,758	16,448
Deferred Income	55,322	63,774
	<u>127,138</u>	<u>127,666</u>
16. CREDITORS	2021 €	2020 €
<b>Amounts falling due after more than one year</b>		
Amounts owed to credit institutions	164,535	206,620
Repayable in one year or less, or on demand (Note 15)	42,811	42,070
Repayable between one and two years	36,208	42,936
Repayable between two and five years	60,710	67,880
Repayable in five years or more	67,617	95,804
	<u>207,346</u>	<u>248,690</u>
17. PENSION COSTS - DEFINED CONTRIBUTION		
<p>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 €9,104 (2020 - €6,427).</p>		
18. RESERVES	2021 €	2020 €
At 1 January 2021	713,964	664,218
Surplus for the financial year	73,426	49,746
At 31 December 2021	<u>787,390</u>	<u>713,964</u>

**Outhouse Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**19. FUNDS**

**19.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2020	622,367	41,851	664,218
Movement during the financial year	27,823	21,923	49,746
At 31 December 2020	650,190	63,774	713,964
Movement during the financial year	47,232	26,194	73,426
At 31 December 2021	<u>697,422</u>	<u>89,968</u>	<u>787,390</u>

**19.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
<b>Restricted funds</b>					
Restricted	63,774	355,457	329,263	-	89,968
<b>Unrestricted funds</b>					
Unrestricted General	650,190	110,451	63,219	-	697,422
<b>Total funds</b>	<u>713,964</u>	<u>465,908</u>	<u>392,482</u>	<u>-</u>	<u>787,390</u>

**19.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term liabilities €	Total €
Restricted funds	394,421	69,343	(78,454)	-	385,310
Unrestricted general funds	541,389	73,910	(48,684)	(164,535)	402,080
	<u>935,810</u>	<u>143,253</u>	<u>(127,138)</u>	<u>(164,535)</u>	<u>787,390</u>

**20. STATUS**

The liability of the members is limited.

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

**21. RELATED PARTY TRANSACTIONS**

There were no related party transactions concerning the Charity's affairs in which the Directors or key managing employees had any interest, as defined in the Companies Act 2014, at any time during the period ended 31st December 2021.

**22. CASH AND CASH EQUIVALENTS**

	2021 €	2020 €
Cash and bank balances	<u>133,764</u>	<u>94,331</u>

**Outhouse Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

23 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT	Opening balance	Cash flows	Other changes	Closing balance
	€	€	€	€
Long-term borrowings	(206,620)	41,344	741	(164,535)
Short-term borrowings	(42,070)	-	(741)	(42,811)
<b>Total liabilities from financing activities</b>	<u>(248,690)</u>	<u>41,344</u>	<u>-</u>	<u>(207,346)</u>
<b>Total Cash at bank and in hand (Note 22)</b>				<u>133,764</u>
<b>Total net debt</b>				<u>(73,582)</u>

**24. POST-BALANCE SHEET EVENTS**

While the restrictions have eased in relation to the impact of the COVID-19 pandemic since the financial year end and as the world returns to a new normal, we will continue to monitor the situation with regards to the business continuing as a going concern and return to normal operations

**25. TAX CLEARANCE COMPLIANCE**

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

**26. 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.

**27. SHARE CAPITAL AND MEMBERS LIABILITIES**

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

**28. FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

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

**29. EXEMPTION FROM DISCLOSURE**

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

**30. EX-GRATIA PAYMENTS**

The Charity made no ex-gratia payments in 2021.

**31. PUBLIC BENEFIT**

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

**32. CONTROLLING PARTY**

The Directors are the controlling party of the Company.

**33. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 30 MAY 2022

**OUTHOUSE COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**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 2021

	2021 €	2020 €
<b>Income</b>		
Donations	91,444	74,543
Coffee Bar Sales	7,381	11,544
Rental Income	11,626	11,305
Health Service Executive	187,100	187,100
Pobal	140,279	97,958
Dublin City Council - Dormant Account	1,900	8,874
Dublin City Council - Enhancement	2,966	-
Dublin City Council - Outdoor Dining Grant	2,242	-
HSE - Sexual Health and Crisis Pregnancy Programme	8,100	7,568
City of Dublin Education & Training Board	-	2,940
Gay Health Network	-	1,283
The Community Foundation of Ireland	-	783
The National Lottery	3,171	-
Inner City Enterprise - ICE	4,551	-
HSE - Conference Room Setup	5,148	-
Partnership Income	-	2,562
Sporting Pride	-	8,285
	<u>465,908</u>	<u>414,745</u>
<b>Cost of generating funds</b>		
Opening stock	1,386	1,143
Purchases Coffee Bar	5,616	5,109
Wages and salaries	4,428	6,879
Employer's NI/PRSI contributions	365	777
Staff pension scheme costs	-	400
Staff Training	109	810
Travelling & Entertainment	-	80
Advertising	472	229
Fundraising expenses	27,326	29,035
Subscriptions	362	444
Printing, Postage & Stationery	259	420
General Expenses	36	179
Light, heat and power	980	1,543
Telephone	378	460
Cleaning	517	841
Legal and Professional Fees	135	-
Consultancy Fees	74	-
Rent payable	-	18
Rates	67	-
Repairs and Maintenance	4,611	3,580
Insurance	1,134	-
Accountancy Fees	3,006	3,141
Audit Fees	2,611	1,382
Bank Charges	1,444	-
	<u>55,316</u>	<u>56,270</u>
<b>Gross surplus</b>	<u>410,592</u>	<u>358,475</u>

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

Operating Statement  
for the financial year ended 31 December 2021

	2021 €	2020 €
<b>Charitable activities</b>		
Wages and salaries	219,952	192,954
Employer's NI/PRSI contributions	22,581	20,187
Staff defined contribution pension costs	9,104	6,027
Staff training	88	752
Rent payable	-	72
Rates	267	-
Insurance	4,536	7,354
Light and heat	4,073	3,007
Cleaning	2,075	3,147
Repairs and maintenance	15,030	3,123
Printing, postage and stationery	1,036	1,448
Advertising	566	1,531
Programme & Event expenses	11,166	17,950
Sporting Pride	-	8,285
Telephone	1,512	1,273
Travelling and entertainment	-	433
Legal and professional	542	-
Consultancy fees	272	-
Accountancy	12,029	12,566
Auditor's remuneration	10,446	5,526
Bank charges	1,509	1,578
General expenses	145	939
Subscriptions	1,747	2,040
Depreciation	9,649	8,857
	<u>328,325</u>	<u>299,049</u>
<b>Finance</b>		
Bank interest paid	-	27
Other interest	8,841	9,653
	<u>8,841</u>	<u>9,680</u>
<b>Net surplus</b>	<u><u>73,426</u></u>	<u><u>49,746</u></u>

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

#### **Grant 1**

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	Grant Aid Agreement (2021) Section 39 Health Act 2004 – Social Inclusion
Purpose of the Grant	Core funding for the organisation to cover staff and operational costs
Total Grant Award	€187,100
Grant 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	Expires 31 <sup>st</sup> December 2021
Received year end	31 December 2021
Capital Grant	No
Restriction on use	Restricted
Tax Clearance	Yes

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

#### **Grant 2**

Agency	Pobal
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Community Services Programme
Purpose of the Grant	To support Staff Salaries and additional Covid 19 supports to enable Outhouse to undertake social enterprise activity through the operation of the Outhouse facility and services to the LGBT community
Total Grant Award	€148,127
Grant taken to income in the period	€140,279
The Cash received in the period	€133,583
Any grant amounts deferred or due at the period end	€3,234
Expenditure	€140,279
Term	Expires 31 <sup>st</sup> December 2021
Received year end	31 December 2021
Capital Grant	No
Restriction on use	Manager and five full time employees salaries along with additional Covid 19 costs
Tax Clearance	Yes

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

#### **Grant 3**

Agency	Dublin City Council
Sponsoring Government Dept	Dublin City Council
Grant Programme	Dormont Accounts
Purpose of the Grant	Running the Safe Space Programme for LGBT+ members of the migrant and Assylum Seeker Community in Ireland and extending the Café opening hours
Total Grant Award	€25,000
Grant taken to income in the period	€1,900
The Cash received in the period	Nil
Any grant amounts deferred or due at the period end	€14,225.69
Expenditure	€1,900
Term	Expires 30 <sup>th</sup> November 2021
Received year end	31 December 2020
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

#### **Grant 4**

Agency	Community Foundation of Ireland
Sponsoring Government Dept	N/A
Grant Programme	Caring Communities Round 4 LGBT – Grant Number 11867
Purpose of the Grant	The grant is being used to train staff and management in organisational development and sustainability
Total Grant Award	€7,500 in 2016
Grant taken to income in the period	€Nil
The Cash received in the period	€Nil
Any grant amounts deferred or due at the period end	€5,605 deferred since 31 December 2017 – Extension sought and approved by The Community Foundation of Ireland to 31 December 2019. Approval being sought to extend the terms of the agreement.
Expenditure	€Nil
Term	Expires 31 <sup>st</sup> December 2019
Received year end	31 December 2016
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

##### **Grant 5**

Agency	Dublin City Council
Sponsoring Government Dept	Dublin City Council
Grant Programme	Outdoor Dining
Purpose of the Grant	Purchase or equipment upgrade for an additional outdoor seating for the summer of 2021
Total Grant Award	€2,242
Grant taken to income in the period	€2,242
The Cash received in the period	€2,242
Any grant amounts deferred or due at the period end	€Nil
Expenditure	€2,242
Term	Expires 30 <sup>th</sup> September 2021
Received year end	31 December 2021
Capital Grant	Yes
Restriction on use	Outdoor Seating and Accessories
Tax Clearance	Yes

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

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

##### **Grant 6**

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	HSE Sexual Health and Crisis Pregnancy Programme
Purpose of the Grant	Provision of three Personal Development Courses for gay, bisexual and men who have sex with men, aged 25 and over
Total Grant Award	€18,688
Grant taken to income in the period	€8,100
The Cash received in the period	€10,760
Any grant amounts deferred or due at the period end	€3,020
Expenditure	€8,100
Term	Expires 31 <sup>st</sup> December 2021
Received year end	31 December 2021
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

##### **Grant 7**

Agency	Health Service Executive
Sponsoring Government Dept	Not Applicable
Grant Programme	National Lottery Funding 2021
Purpose of the Grant	To fund internal project for Dublin Rape Crisis Centre: Maintaining Well-Being while working with trauma and Review & Update Existing Health and Safety Statement
Total Grant Award	€3,171
Grant taken to income in the period	€3,171
The Cash received in the period	€3,171
Any grant amounts deferred or due at the period end	€Nil
Expenditure	€3,171
Term	Expires 31 <sup>st</sup> December 2021
Received year end	31 December 2021
Capital Grant	No
Restriction on use	The grant was restricted against above projects
Tax Clearance	Yes

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

#### **Grant 8**

Agency	Inner City Enterprise
Sponsoring Government Dept	Dublin City Council
Grant Programme	Social Enterprise Grant Scheme
Purpose of the Grant	Help in developing any plan and activities in order to bring the benefits of their social enterprise to more individuals and communities.
Total Grant Award	€7,470
Grant taken to income in the period	€4,551
The Cash received in the period	€Nil
Any grant amounts deferred or due at the period end	€2,920
Expenditure	€4,551
Term	Expires 31 August 2021
Received year end	31 December 2020
Capital Grant	No
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

#### **Grant 9**

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	Grant Aid Agreement (2021) Section 39 Health Act 2004 – Social Inclusion Additional Once Off
Purpose of the Grant	Funding towards facilities improvement
Total Grant Award	€5,148
Grant taken to income in the period	€5,148
The Cash received in the period	€5,148
Any grant amounts deferred or due at the period end	Nil
Expenditure	€5,148
Term	Expires 31 <sup>st</sup> December 2021
Received year end	31 December 2021
Capital Grant	Yes
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

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

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

#### **Grant 10**

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

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

#### **Grant 11**

Agency	Dublin City Council
Sponsoring Government Dept	Department of Rural and Community Development
Grant Programme	Dublin City Community Enhancement Programme 2020 Round 1
Purpose of the Grant	To fund an enhancement required for the fire doors in the building
Total Grant Award	€2,966
Grant taken to income in the period	€2,966
The Cash received in the period	€Nil
Any grant amounts deferred or due at the period end	€Nil
Expenditure	€2,966
Term	Expires 31 <sup>st</sup> March 2021
Received year end	31 December 2020
Capital Grant	Yes
Restriction on use	The grant was restricted to the above
Tax Clearance	Yes

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

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

## **Outhouse Company Limited by Guarantee**

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

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **Appendices – Detailed Grants and Other Income**

for the year ended 31 December 2021

#### **Grant 12**

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

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

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