

The Outhouse

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Lambert Chapman LLP
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The Outhouse

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The Outhouse

Reference and Administrative Details

Trustees	M J Gillingham
	D Dellar-Thompson
	J Wilkins
	S Mannix
Chief Executive Officer	J Russell
Charity Registration Number	1006244
Principal Office	The Outhouse 19 East Hill Colchester Essex CO1 2QX
Independent Examiner	Lisa Greenwood FCCA Lambert Chapman LLP 3 Warners Mill Silks Way Braintree Essex CM7 3GB
Bankers	HSBC Bank Plc 26 High Street Colchester Essex CO1 1DQ

The Outhouse

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The OutHouse aims to have a significant and lasting impact on the lives of the LGBTQ+ community in Essex: improving their mental health, sense of security and safety in their educational and working environment, as well as supporting both individuals in the community, and those connected to it through families or other relationships.

There is no other LGBTQ+ charity serving the Essex community fulfilling the same role as The Outhouse. The current focus is on North East Essex (NEE) for socials, youth work and counselling however we work across Essex offering our Awareness training sessions. The OutHouse promotes awareness of LGBTQ+ issues, visibility, and inclusion with outreach programmes, while working in partnership with other organisations and individuals to build a strong, cohesive, and influential LGBTQ+ voluntary and community sector.

Objectives, strategies and activities

Our core objectives are committed to increasing awareness of the issues that LGBTQ+ people face in education, employment and public services, and provide services and support for LGBTQ+ people who live or work in Essex, where people's needs have increased. We will offer specific, solution focused support, which builds confidence and improves emotional well-being in our area and across Essex with the aim of increasing resilience, independence, and reducing mental health issues and isolation in the LGBTQ+ community.

In the last year we have created a new statement of vision mission and values. We offer support and advice by phone and Zoom through to offering several social groups through to the comprehensive range of services and support that we have now. We work across all age groups with specific groups to support different needs. These include young people counselling and youth groups, parents counselling services, parents of young trans have their own support group. We have a Health and Well-being Officer for day-to-day issues and complex case work, social groups to encourage peer support and friendships, which include: Saturday socials, Craft with Pride, Men's Group and a Gender diversity group.

This year has been tough due to the ongoing Covid restrictions. It hindered us in starting to support people from the Centre. However the services and the teams continue to grow, in terms of both employed staff and volunteers.

We have been trying to get back to before Covid normality and, from April 2021, we started to open the centre up for structured groups to restart, with socials from September.

However, we have been successful in being able to gain continued funding to support our services.

The main areas of focus this year have been for Counselling and Youth Work, areas that we have seen an over 50% rise in referrals and attendance at groups.

We have also been incredibly fortunate in acquiring 3 years funding from the National Lottery to fund the office and management teams, Lloyds Bank foundation funding for 2 years for the counselling service, as well as a plethora of yearly counselling funding, including men's mental health and young people.

Public benefit

The Trustees believe that the activities undertaken within the charity, to fulfil its aims and objectives, are done so to further public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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Trustees' Report

Use of volunteers

Volunteering is encouraged throughout the organisation - we rely on the volunteers who support us in a variety of ways including volunteer counsellors, group leaders and workers who support Saturday socials and youth work. They help us to deliver service or projects in a more effective and efficient way, it supports us to build relationships within the community and contribute to supporting others in the community.

By providing volunteering opportunities, we give our community opportunities for social inclusion, skills development and potential routes to employment. There is also evidence that volunteering can help to improve health and well-being for individuals. Our volunteers are the bedrock of our Charity and without them we would not be able to offer all the support services that we have to offer our community.

We have a core number of volunteers (approx. 10) who support many of our services, through running specific groups and activities and offering peer support, to being part of the counselling service. All are overseen by the management team, have a full induction, and have regular meetings. They too take part in our training including safeguarding and first Aid and have completed advanced DBS. We consider them to be an integral piece of the team.

Achievements and performance

Our current focus for the support we offer is across North East Essex (NEE) for socials, youth work and counselling, however we work across Essex offering our awareness training sessions.

The OutHouse promotes awareness of LGBTQ+ issues, visibility, and inclusion with outreach programmes, while working in partnership with other organisations and individuals to build a strong, cohesive, and influential LGBTQ+ voluntary and community sector.

The OutHouse provides services specifically tailored to the LGBTQ+ community while creating safe spaces for members of this marginalised community, where their concerns are addressed and they are treated with dignity and respect.

We are well placed in the centre of Colchester and are aware of the needs of what our community needs are.

We have a variety of ways of involving our community, through social media, awareness sessions, social occasions, youth work and our counselling services.

Our achievements this year include:

- gaining additional funding for all the main support services to ensure that we can continue to offer these long term; and
- funding for the back office support staff ,who give vital support to those working in the field.

We continued to offer many of our services through the covid pandemic and gained additional funding to ensure that specific equipment was available to offer online support which included training and counselling services.

Due to the increase of our profile, we are now being recognised as experts in our fields with regards to the LGBTQ+ community and have often been contacted for support with policy change and staffing.

We have increased the number of services for the community often with specific support in mind, for instance, a Men's group, parents group whose child maybe transitioning, youth groups across Colchester and Tendring. We also have a youth group to support young people who are transitioning.

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Trustees' Report

The OutHouse works in partnership with other organisations where specialist support is required such as mental health, domestic abuse, legal issues and hate crime. Outhouse has been funded to deliver training and support services by a number of agencies including Next Chapter, Cara, East Suffolk and North East Essex foundation trust, Youth Enquiry Service (YES), as well as with several educational institutions: e.g. University of Essex, 6th Form College, and Colchester Institute. This year we have been one of the Mayor's charities supporting Diversity and Equality.

Services

Development of services and staffing to offer a broad range of support advice and guidance, which includes the development and consolidation of the counselling services and the start-up and development of the young people's services.

The establishment of working practices, policies, and procedures.

We have enhanced our public profile and engagement and asked to be representatives at many local and county wide meetings.

We have turned around the Awareness training which has been the catalyst for the development of services and which has helped us to raise our profile across the sector.

This has led to us developing additional materials, and being commissioned by organisations for training, which includes Essex County council to train all staff.

As our training becomes more successful, we have seen a growth in organisations wishing to work in partnership to support LGBTQ+ services, one being the East Suffolk and North Essex Foundation Trust who have commissioned training for their staff, ensured that we have a seat at their LGBTQ+ network forum, worked alongside our young people to encourage them to participate in designing posters supporting the LGBTQ+ community and working alongside our Gender diversity group to look at the needs of the Trans community when accessing health services.

Our Centre

We are the only organisation this side of London who have been gifted a building specifically to support the LGBTQ+ community in our locality. We are often the first point of contact for people, having our own space enables us to offer information and support roles, increase opening times and to be a place where the LGBTQ+ community feel safe to meet and socialise, and therefore minimising the risk of social isolation often linked to mental health issues.

We were awarded a capital grant from Colchester Catalyst and The National Lottery Community Fund which enabled us to upgrade and decorate our building and has made us compliant in supporting people with disabilities (lift access and toilets).

The OutHouse has been operating in Colchester for many years and has established a good reputation for supporting the LGBTQ+ community.

We have our own building which gives us stability and enables us to offer consistency of services to our community. Services are tailored to the specific need of the client group through consultation and need. Having our own centre gives us greater scope to work in partnership with other organisations and encourage many communities through the door.

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Trustees' Report

We believe that we bring about a significant improvement in the health and well-being of LGBTQ+ communities alongside a ground-breaking integration of the LGBTQ+ and wider Colchester and Essex communities. We have become a hub of expertise and services for this community.

We are working with key partners to provide additional access to opportunities and advice around services which:

- address discrimination;
- activate the community in finding ways to bring the community together to tackle problems jointly;
- engage with a wider audience to ensure that they have a broader knowledge in the awareness of the LGBTQ+ community.

The Outhouse is an LGBTQ+ led organisation which is deeply embedded in the community and has tackled significant barriers to engagement.

There are 4 main ways people and communities are involved with the project:

- staff actively engage in conversations with group members about development of the services and we gain information from referrals to look at future development of services;
- by working collaboratively with our community, we aim to bring about change on a social level, we want to do the social knitting required to create a stronger and more resilient community and to offer support to identify and remove the barriers that prevent them from living active and connected lives. Concerns have been highlighted for those people who are most vulnerable in our community so we would like to develop a local LGBTQ+ mutual aid/support service to meet these needs;
- feedback and evaluation - we have been collating information from a recent survey monkey questionnaire and the results have supported us in defining the way that we offer and develop services. The awareness sessions are regularly updated by our training facilitator who uses her experiences and knowledge of the LGBTQ+ community to review and develop the programme. The programme changes are discussed with our client group and outside agencies - following their feedback, we then change and adapt the sessions as needed;
- we tailor our sessions to suit client groups - for example, when we have offered training in schools, the target audiences varied in age so, for young children, we looked at families, how families are different and how it is ok to be different. We have a systematic monitoring scheme using evaluation forms, attendance sheets and feedback forms to ensure services meet individual needs. We have now updated our evaluation forms which can now be completed online and a course CPD certificate available once completed.

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Trustees' Report

Performance of fundraising activities against objectives set

In the past three years we have been successful in gaining additional funding to develop the services at The OutHouse.

We recently secured three year funding from the National Lottery to fund the posts of the back office staff including the Chief Executive Officer, the Operations Manager, Media Officer, Finance Officer and other administration staff.

We gained three year funding for therapeutic work from UK Youth Fund Thriving Minds to support our neurodiverse young people to initiate change in enabling them to attend groups and activities.

We gained two year funding from Lloyd's Bank Foundation for additional development of the Counselling service.

A year's funding grant through Make Some Noise has been gained to further support the health and well-being service.

We secured three-year funding from Colchester Borough Council to employ a Counselling Co-ordinator to support the development and delivery of the counselling service and to employ a clinical supervisor to support our counsellors.

We gained several smaller pots of funding to support our youth work and our counselling team.

Our latest success has been through the Essex PFCCE (Police, Fire and Crime Commissioner for Essex), one of whose priorities is to respond to the needs of individuals and local communities who are vulnerable to specific crime types such as hate crime, elder abuse, harassment, human trafficking, female genital mutilation (FGM), forced marriage and honour-based abuse (HBA).

We gained 2 years funding to support young people through a variety of mediums, including therapeutic work.

Our funding has exceeded our objectives this year.

We have seen an increase in the long-term funding being offered. Our grant income within these accounts amounts to £627,438, £602,438 of restricted grants and £25,000 of unrestricted grants, as shown in notes 2 and 3 within these financial statements. It is important to note that we have physically received £239,563 of this funding; the remaining £387,875 - funding from The National Lottery Community Fund - had not been received by the Balance Sheet date but has been recognised as accrued income as all income recognition criteria has been met.

We continue to bring in funding to support and develop the services at The OutHouse, which include the counselling service, youth projects and other groups and activities.

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Trustees' Report

Financial review

Policy on reserves

The total reserves of the Charity are £911,511, of which £550,302 is restricted. Available free reserves (which excludes fixed assets) are £74,085.

We have a 3-month reserve policy of approx. £65,000 which would include staff costs, building and consultancy costs. Currently the reserves are only slightly in excess of the reserves policy figure and therefore we are happy that the Charity is able to cope with any future situations should they arise.

In order to assess the Charity's financial position and level of available reserves, the Trustees regularly review:

- a forecast income and expenditure account;
- a cash flow forecast showing the expected monthly cash flow;
- monthly reports to the Trustee board on finances which include:
 - updated restricted and non-restricted funds;
 - monthly budgets for individual funders;
 - income and expenditure reports which include:
 - regular income from counselling service;
 - regular income from training;
 - regular income from space rental.

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Trustees' Report

Principal funding sources

Our main source of funding is through grants which, in this year, as shown has exceed our expectations.

We have changed our policy on charging for services and now generate income through counselling (means tested) and through room rental.

Due to a change in funding, we are now charging for our training - this is not used to generate additional income but to cover staffing costs for the trainer.

Since creating the first draft of our business plan in 2018 we have changed and adapted the services that run from the Outhouse.

We use the business plan as an ongoing development document and change and adapt it as the charity grows.

When this plan was developed, we had irregular funding, and only two services running. Due to the development and adaptation of the services, and how we are meeting client's needs, we have been in a better position to apply for additional funding to grow and develop.

A Funding Strategy is currently being worked on which will match the development of services.

Our aim is to look for long term funding for each of the current services and in three areas of our work, we have been successful in gaining multiple years of funding.

We continue to look for opportunities to commission services especially through the training packages.

We have recently been commissioned to offer a year's worth of training to Essex County Council, to offer all four training modules. ESNEFT for 2 years funding for training.

We have established a training fee for all training modules, and we also charge for large corporate organisations, including those outside of Essex.

Our counselling service has developed into a low cost, means tested, fee paying service and brings in a regular income. Counsellors are also given the opportunity of renting space to enable them to see private clients.

We raise funds through renting space, the organisations currently using the space have signed contracts for long term usage.

We also sell merchandise pertinent to the LGBTQ+ community (laces and badges).

Most of the projects are influenced by various external factors/risks, which are beyond the direct control of the charity. It is very important to identify those risks and the measures to be taken to address those risks. These risks could be because of the role and changing pattern of different stakeholders of the project, such as change in Government schemes/policies, behavioural change amongst the beneficiaries, etc.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	M J Gillingham
	D Dellar-Thompson
	J Wilkins
	S Mannix (appointed 11 April 2022)
	L McLeod (resigned 31 March 2022)
	V Kumar (resigned 31 March 2022)
	S Goody (resigned 31 May 2022)
	D Baxter (resigned 30 September 2022)
Chief Executive Officer:	J Russell

Structure, governance and management

Nature of governing document

The Charity is a registered unincorporated charity which is governed by a constitution adopted on 29 April 1991, subsequently amended on 28 October 1991, 21 October 1992, 8 August 1993, 1 July 2000, 23 May 2012 and most recently on 12 July 2021.

The Charity is working towards becoming a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of trustees

We have a comprehensive trustee induction process starting with:

- Expression of interest;
- Completion of an application form;
- Interview by CEO and Chair if thought suitable;
- Attendance at three trustees meeting to look at how the board works and, if both parties are happy, consider being part of the Charity.

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Trustees' Report

Induction and training of trustees

All guidance pertinent to Trustees is shared with Trustees at the start of their journey with us, and through regular Trustees meetings, they are given charity commission guidance on becoming a trustee and information regarding our services and work practices.

The Trustees have to complete an interview and 3 trustees' meeting before the decision is made to fully commit them to a trustee role. All Trustees are expected to attend all in-house training, which includes Awareness training working with the Trans community and The OutHouse safeguarding training.

The Trustees are encouraged to attend the centre and meet the staff team and to attend some of the social groups to get to know the community properly. We have regular team and Trustee away days to share guidance and knowledge.

The training provided to Trustees includes:

- Safeguarding policy and training;
- Health and safety;
- Awareness training through the OutHouse;
- Equality and diversity.

Trustees receive a Charity Commission handbook for trustees and are encouraged to attend trustees training.

Organisational structure

The strategic trustees board includes the CEO, Operations Manager, Training Co-ordinator, Counselling Co-ordinator, Health and Well-being Officer, Youth Worker and Finance Officer.

The Charity has a Social Media Officer and Administrator, paid counsellors and volunteer counsellors.

Volunteers for groups and activities.

We also work with a plethora of charities and organisations, including Cara, Next Chapter, ESNEFT, ECC and YES,

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Trustees' Report

Major risks and management of those risks

Time limited funding

We increasingly find this to be a difficult situation, yearly funding enables us to start projects and support, however this doesn't lend itself to offer sustainability for the organisation or for the client support.

Emerging competition

As we grow, we have recognised that additional organisations offer the same or similar to our offer, especially with regards to training, so we must endeavour to always keep ourselves ahead in what and how we offer our services.

LGBTQ+ not a Government priority

It is well known that the LGBTQ+ agenda is not a priority for our government - in the 2018 government Action plan it states that "we have allocated funding up until March 2020 to deliver the plan and we will look to secure additional funding beyond March 2020 when departmental budgets are set later in the Parliament". Unfortunately, the first tranche of funding was shared and nothing has been given since then!

Homophobia

Homophobia is on the increase. According to Home Office figures, hate crimes against people based on sexual orientation have risen every year in England and Wales from 2016/17 to 2020/21. In 2016/17, there were 8,569 of these crimes recorded by police, but last year this figure was 17,135. For hate crimes against transgender people, this figure has risen from 1,195 to 2,630 in the same period.

Lack of funding for long term

In a recent report by Lloyd's bank foundation its states "while emergency funding in 2020 ensured that many could keep their doors open, adapt their delivery models to continue to support people and meet the increased demand and complexity in need, many now face an uncertain future," Charities have also reported increased competition for grants and contracts in the last year, while complex issues led to higher costs for charities to deliver their services.

The annual report was approved by the trustees of the charity on 25 October 2022 and signed on its behalf by:

.....
M J Gillingham
Trustee

The Outhouse

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 25 October 2022 and signed on its behalf by:

.....
M J Gillingham
Trustee

The Outhouse

Independent Examiner's Report to the trustees of The Outhouse

I report to the trustees on my examination of the accounts of The Outhouse for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of The Outhouse you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Outhouse's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since The Outhouse's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Outhouse as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Lisa Greenwood FCCA

Lambert Chapman LLP
3 Warners Mill
Silks Way
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Essex
CM7 3GB

27 October 2022

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Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Property Fund £	Total 2022 £	Total 2021 £
Income and Endowments from:						
Donations and legacies	2	38,839	-	-	38,839	5,255
Charitable activities	3	18,900	602,438	-	621,338	259,531
Other trading activities	4	473	-	-	473	-
Investment income	5	24	-	-	24	18
Total income		<u>58,236</u>	<u>602,438</u>	<u>-</u>	<u>660,674</u>	<u>264,804</u>
Expenditure on:						
Raising funds	6	(55)	(10)	-	(65)	(649)
Charitable activities	7	(12,544)	(160,420)	-	(172,964)	(137,780)
Total expenditure		<u>(12,599)</u>	<u>(160,430)</u>	<u>-</u>	<u>(173,029)</u>	<u>(138,429)</u>
Net income		45,637	442,008	-	487,645	126,375
Gross transfers between funds		<u>75,240</u>	<u>(75,240)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		120,877	366,768	-	487,645	126,375
Reconciliation of funds						
Total funds brought forward		<u>33,332</u>	<u>183,534</u>	<u>207,000</u>	<u>423,866</u>	<u>297,491</u>
Total funds carried forward	18	<u><u>154,209</u></u>	<u><u>550,302</u></u>	<u><u>207,000</u></u>	<u><u>911,511</u></u>	<u><u>423,866</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 18.

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(Registration number: 1006244) Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	287,124	283,888
Current assets			
Debtors	15	397,364	500
Cash at bank and in hand	16	<u>240,250</u>	<u>146,710</u>
		637,614	147,210
Creditors: Amounts falling due within one year	17	<u>(13,227)</u>	<u>(7,232)</u>
Net current assets		<u>624,387</u>	<u>139,978</u>
Net assets		<u>911,511</u>	<u>423,866</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	18	550,302	183,534
Unrestricted income funds			
Unrestricted funds		<u>361,209</u>	<u>240,332</u>
Total funds	18	<u>911,511</u>	<u>423,866</u>

The financial statements on pages 14 to 30 were approved by the trustees, and authorised for issue on 25 October 2022 and signed on their behalf by:

.....
M J Gillingham
Trustee

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Cash Flow Statement for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		487,645	126,375
Adjustments to cash flows from non-cash items			
Depreciation	6	1,794	1,847
Investment income	5	<u>(24)</u>	<u>(18)</u>
		489,415	128,204
Working capital adjustments			
Increase in debtors	15	(396,864)	(500)
Increase in creditors	17	<u>5,995</u>	<u>3,702</u>
Net cash flows from operating activities		<u>98,546</u>	<u>131,406</u>
Cash flows from investing activities			
Interest receivable and similar income	5	24	18
Purchase of tangible fixed assets	14	<u>(5,030)</u>	<u>(38,222)</u>
Net cash flows from investing activities		<u>(5,006)</u>	<u>(38,204)</u>
Net increase in cash and cash equivalents		93,540	93,202
Cash and cash equivalents at 1 April		<u>146,710</u>	<u>53,508</u>
Cash and cash equivalents at 31 March		<u><u>240,250</u></u>	<u><u>146,710</u></u>

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

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Outhouse meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Reclassification of comparative amounts

The comparative figures included within the financial statements have been amended in respect of the allocation between Expenditure on Raising Funds and Expenditure on Charitable Activities, so that the costs are recognised more in line with the Statement of Recommended Practice. The surplus reported for the year ended 31 March 2021 has not changed as a result of the reallocation of expenditure.

Judgements

Apart from those judgements involving estimations, the management team have not made any judgements in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Income from grants is recognised when it can be clearly shown that the charity has entitlement to the funds, the value of the grant can be accurately measured and the receipt of the funds is probable.

Investment income

Investment income is recognised on a receivable basis.

The Outhouse

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Taxation

The charity is potentially exempt from corporation tax on the basis that any surplus is used for charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Freehold property and improvements to property are held at fair value, derived from the current market prices for comparable real estate considered annually using observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in the Statement of Financial Activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% reducing balance
Fixtures and fittings	15% reducing balance
Computer equipment	25% reducing balance
Freehold property/improvements to property	revaluation policy as above

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

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those provided for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	13,839	-	13,839	5,255
Grants, including capital grants;				
Grants	25,000	-	25,000	-
	<u>38,839</u>	<u>-</u>	<u>38,839</u>	<u>5,255</u>

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

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grant income	-	602,438	602,438	254,188
Commercial income	18,900	-	18,900	5,343
	<u>18,900</u>	<u>602,438</u>	<u>621,338</u>	<u>259,531</u>

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2021 £
Trading income;				
Merchandise sales	473	-	473	-
	<u>473</u>	<u>-</u>	<u>473</u>	<u>-</u>

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	24	-	24	18
	<u>24</u>	<u>-</u>	<u>24</u>	<u>18</u>

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising trading costs;				
Fundraising	55	10	65	-
Consumables	-	-	-	649
	<u>55</u>	<u>10</u>	<u>65</u>	<u>649</u>

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

7 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Staff costs		2,729	126,631	129,360	96,942
Motor expenses		159	54	213	174
Telecommunications/Data Costs		43	1,943	1,986	1,837
Hire/Rent		1,426	-	1,426	840
Office Expenses		-	1,968	1,968	-
Computer/IT Costs		690	887	1,577	6,696
Subscriptions		37	1,280	1,317	1,135
Travel/Parking		-	-	-	3
Refreshments		-	-	-	416
Training & Development		418	224	642	453
Health, Safety and Security Costs		288	1,245	1,533	1,503
Repairs and Renewals		935	-	935	1,668
Depreciation charges		1,794	-	1,794	1,847
Operational Activities		2,421	3,581	6,002	-
Postage and Stationery		214	284	498	780
Bank Interest and Charges		24	-	24	8
Advertising		-	-	-	150
Volunteer expenses		46	-	46	-
Rates and water		-	139	139	422
Light and heat		-	2,061	2,061	1,306
Insurance		-	1,443	1,443	2,234
Security costs		-	892	892	869
Sundries		-	-	-	1,068
Cleaning		-	1,436	1,436	1,259
Christmas Gifts		-	-	-	450
Governance costs	8	1,320	16,352	17,672	15,720
		<u>12,544</u>	<u>160,420</u>	<u>172,964</u>	<u>137,780</u>

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

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Independent examiner fees				
Examination of the financial statements	-	2,644	2,644	480
Other fees paid to examiners	-	1,139	1,139	480
Professional Fees	1,320	12,569	13,889	14,760
	<u>1,320</u>	<u>16,352</u>	<u>17,672</u>	<u>15,720</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>1,794</u>	<u>1,847</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	125,893	92,563
Social security costs	2,151	2,990
Pension costs	1,316	1,389
	<u>129,360</u>	<u>96,942</u>

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

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

	2022 No
Chief Executive Officer	1
Youth Worker	1
Finance Officer	1
LGBTQ+ Awareness Co-ordinator	1
Counselling Co-ordinator	1
Media Officer	1
Administration and other staff members	4
	<u>10</u>

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

The total employee benefits of the key management personnel of the charity were £52,897.

12 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,644</u>	<u>480</u>
Other fees to examiners		
All other services - accountancy	<u>1,139</u>	<u>480</u>

13 Taxation

The charity is a registered charity and is therefore potentially exempt from taxation on the basis that any surplus is used for charitable purposes.

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

14 Tangible fixed assets

	Land and buildings £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Plant and machinery £	Total £
Cost						
At 1 April 2021	207,000	69,567	4,561	4,197	7,312	292,637
Additions	-	-	3,536	1,494	-	5,030
At 31 March 2022	207,000	69,567	8,097	5,691	7,312	297,667
Depreciation						
At 1 April 2021	-	-	779	1,756	6,214	8,749
Charge for the year	-	-	795	724	275	1,794
At 31 March 2022	-	-	1,574	2,480	6,489	10,543
Net book value						
At 31 March 2022	207,000	69,567	6,523	3,211	823	287,124
At 31 March 2021	207,000	69,567	3,782	2,441	1,098	283,888

The initial purchase of the property was funded by donations and legacies. At that point, a new unrestricted fund account was created to deal with valuation movements in the property. As at the year end of 31 March 2022, the property value of £207,000 within the accounts corresponds to the value of the Property Fund as shown within the Statement of Financial Activities on page 14 and the funds note (Note 18).

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

15 Debtors

	2022 £	2021 £
Trade debtors	9,089	500
Prepayments	400	-
Accrued income	387,875	-
	<u>397,364</u>	<u>500</u>

16 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>240,250</u>	<u>146,710</u>

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,248	2,069
Other creditors	7,212	4,363
Accruals	3,767	800
	<u>13,227</u>	<u>7,232</u>

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

18 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General fund	33,332	58,236	(12,599)	75,240	154,209
<i>Other</i>					
Property Fund	207,000	-	-	-	207,000
	<u>207,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>207,000</u>
Total unrestricted funds	<u>240,332</u>	<u>58,236</u>	<u>(12,599)</u>	<u>75,240</u>	<u>361,209</u>
Restricted funds					
Big lottery LGBTQ+ Awareness Project balance	5,393	-	(6,728)	1,335	-
Big Lottery COVID-19 response (JUL-20)	8,727	-	(7,939)	(788)	-
Big Lottery COVID-19 response (MAR-21)	67,157	-	(66,203)	(954)	-
Big Lottery Awards for All	1,918	-	-	(1,918)	-
Counselling CBC	9,099	22,834	(14,433)	-	17,500
ECF - Young persons counsellor	3,376	-	(12)	(3,364)	-
Essex Police - VCC grant	5,828	-	(1,248)	(4,580)	-
Active Essex - Keep moving	2,160	-	(915)	-	1,245
Tendring Community CVST Grant	5,070	6,070	(2,808)	-	8,332
Community 360 Counselling	-	6,967	(1,110)	-	5,857
CVS Tendring - Realising Ambitions Fund Youth	-	29,900	(84)	-	29,816
ECC Youth Service YSG Commissioning	-	5,815	-	-	5,815
ECF Adult Mental Health post Covid counselling	-	12,255	-	-	12,255
ECF Provide	-	9,860	(2,945)	-	6,915
ECF Provide - Trans Youth Resources Fund	-	2,000	-	-	2,000
ECF Realising Ambitions April 2021	-	7,300	(7,319)	-	(19)
ECVYS Essex Council for Grassroots	-	250	(115)	-	135
Essex Police - CDSF Project	-	8,940	(5,180)	-	3,760
Mind in West Essex Alliance Covid Fund	-	4,605	-	-	4,605
PCC for Essex VVCS Grant	-	12,615	-	-	12,615
The Julia and Hans Rausing Trust	-	10,470	(1,171)	-	9,299

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
The National Lottery Community Fund	-	462,557	(32,385)	-	430,172
Essex Community Fund (Youth project)	1,098	-	-	(1,098)	-
ECF - Raising Aspirations small grants	2,057	-	-	(2,057)	-
Main Grant - Awards for all (youth group)	9,835	-	(9,835)	-	-
Tangible Fixed Assets	61,816	-	-	(61,816)	-
Total restricted funds	<u>183,534</u>	<u>602,438</u>	<u>(160,430)</u>	<u>(75,240)</u>	<u>550,302</u>
Total funds	<u>423,866</u>	<u>660,674</u>	<u>(173,029)</u>	<u>-</u>	<u>911,511</u>

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

Unrestricted Funds

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Property Fund

The initial purchase of the property was funded by donations and legacies. At that point, a new unrestricted fund account was created to deal with valuation movements in the property. As at the year end of 31 March 2022, the property value of £207,000 within the accounts corresponds to the value of the Property Fund.

Restricted Funds

1. Big Lottery LGBTQ+ Awareness Project balance - A four year grant which fully funded a full-time and part-time LGBT awareness advisor/project co-ordinator, recruitment, general running expenses, training, travel, advertising and promotion, office equipment and organisational overheads.

2. Big Lottery COVID-19 response (JUL-20) - A grant for the continuation of OutHouse services.

3. Big Lottery COVID-19 response (MAR-21) - A grant the continuation of OutHouse services.

4. Big Lottery Awards For All - A grant awarded for counselling for all adults. During the previous year, restricted expenses had been classified as unrestricted in relation to this fund, and therefore a transfer has been recorded to correctly reflect the balance of the fund.

5. Counselling CBC - A grant awarded for the roles of Counselling Coordinator and Clinical Supervision for counselling staff.

6. ECF - Young persons counsellor- A grant awarded to provide a young personal counsellor. During the previous year, restricted expenses had been classified as unrestricted in relation to this fund, and therefore a transfer has been recorded to correctly reflect the balance of the fund.

7. Essex Police - VCC grant - A grant awarded to provide young peoples counselling who are at risk of violence or bullying. During the previous year, restricted expenses had been classified as unrestricted in relation to this fund, and therefore a transfer has been recorded to correctly reflect the balance of the fund.

8. Active Essex - Keep moving - A grant to support people with Covid lock down mental health issues through mindfulness sessions.

9. Tendring Community CVST Grant - Grants received in the previous year and the current year to provide men's counselling across Tendring to ensure men's mental health is better supported.

10. Community 360 Counselling - Grants amounting to £6,967 have been received by the Charity to provide the counselling support Feel Well Supporting Mental Well-being Project in the Colchester area.

11. CVS Tendring- Realising Ambitions Fund Youth - A grant of £29,900 has been funded by the North East Essex Health and Well-being Alliance funding administered through CVS Tendring. The money will be used delivering a 'Youth Worker' project.

12. ECC Youth Service YSG Commissioning - A grant of £5,815 has been received by the Charity to provide a weekly youth provision in Tendring.

13. ECF Adult Mental Health post Covid Counselling - A grant of £12,255 has been received by the Charity from the Essex Covid Response Fund to provide a Colchester based counselling service for the LGBTQ+ community whose mental health has been affected by the pandemic.

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

14. ECF Provide - A grant of £9,860 has been awarded by the Diana Tinson Fund (£7,860) and the Provide Foundation (£2,000) which are administered by ECF to employ a health and well-being support worker and develop a programme to improve the health and well-being of the LGBTQ community in and around Colchester.

15. ECF Provide - Trans Youth Resource Fund - A grant of £2,000 has been awarded by ECF to provide resources for Trans Youth support and to update the current office equipment for staff working on-site.

16. ECF Realising Ambitions April 2021 - A grant of £7,300 to fund a youth worker.

17. ECVYS Essex Council for Grassroots - A grant of £250 has been awarded to remobilise grassroots children's and youth clubs.

18. Essex Police - CDSF Project - Funding of £8,940 to provide counselling for vulnerable young people at risk of bullying.

19. Mind in West Essex Alliance Covid Fund - A grant of £4,605 has been awarded to employ a worker to run our Saturday socials for anyone to attend to meet for a relaxed meeting friend group.

20. PCC for Essex VVCS Grant - A grant of £12,615 to provide counselling for vulnerable young people at risk of bullying.

21. The Julia and Hans Rausing Trust - A grant of £10,470 has been awarded towards the core costs of the Charity.

22. The National Lottery Community Fund (Youth Project) - The National Lottery community Fund has funded a programme called RC London and South East Region. A grant of £462,557 over 3 years has been awarded so the Charity can continue to support improvement in the health and wellbeing of LGBTQ+ communities alongside a ground breaking integration of the LGBTQ+ and wider Colchester and Essex communities. Although only £74,682 has been received in the year, the additional £387,875 has been accrued in the accounts as the income recognition criteria has been met.

23. ECF - Raising Aspirations small grants - A grant to be used for support costs for the Young peoples project, to enable the project to finance a variety of activities for the Young people which would include: games, craft materials, support for alternative activities including outside speakers, cultural visits and outside activities during the holiday periods.

24. Main Grant - Awards for all (youth group) - A grant to be used to employ a part time counsellor coordinator to help client access counselling and to undertake assessments of clients.

25. Tangible Fixed Assets - In previous years, tangible fixed assets had been acquired from restricted funds and were continued to be recognised as restricted funds. As there are no restrictions placed upon the use of the assets within the charity, these funds have been transferred to unrestricted funds.

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

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	287,124	-	287,124
Current assets	82,346	555,268	637,614
Current liabilities	(8,261)	(4,966)	(13,227)
Total net assets	<u>361,209</u>	<u>550,302</u>	<u>911,511</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	208,529	75,359	283,888
Current assets	32,603	114,607	147,210
Current liabilities	(800)	(6,432)	(7,232)
Total net assets	<u>240,332</u>	<u>183,534</u>	<u>423,866</u>

20 Related party transactions

There were no related party transactions in the year.