

Charity registration number: 1006244

The Outhouse

Annual Report and Financial Statements
for the Year Ended 31 March 2024

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

The Outhouse
Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 30

The Outhouse

Reference and Administrative Details

Trustees	S A Mannix
	J Silverstone
	J Newell
	N Goodchild
	J Miah
	E Cousins
	L Ilsley
	F N Edwards
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
Bankers	CM7 3GB
	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 2024.

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 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 life, and provide services and support for LGBTQ+ people who live or work in Essex, where people's needs have increased. We offer specific, solution focused support, which builds confidence and improves emotional well-being with the aim of increasing resilience, independence, and reducing mental health issues and isolation within the community.

In the last year we have continued to focus on the delivery of our core vision, mission and values. We work across all ages and with specific groups to support those with differing needs. This includes counselling services and youth groups, parent's groups and work with older people.

Our Health and Well-Being Officer is available for day-to-day issues and complex case work and social groups to encourage peer support and friendships. Groups include Gender Diversity Groups in Colchester and Suffolk and groups for Parents & Carers of Trans+ People in both Colchester & Suffolk.

Our Volunteer Lead runs a series of groups, including; bi-weekly Saturday Socials; weekly Tuesday Socials; a monthly Men's Group; monthly Wednesday Lates; monthly Book Club; and monthly Over 50's Group.

Our Youth Worker runs groups for our under 18 community members in Chelmsford, Clacton, Colchester, Harwich & Tiptree and the monthly Trans Youth Group.

Our service team has continued to grow of both employed staff and volunteers.

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.

The Outhouse

Trustees' Report (continued)

Use of volunteers

Volunteering is encouraged throughout the organisation - we rely on the volunteers who support us in a variety of ways including 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 services that we have to offer.

We have a core number of volunteers who support many of our services. All are overseen by the funded Volunteer lead, have a full induction, and have regular meetings. They take part in our training including safeguarding and First Aid and have completed advanced DBS. We consider them to be an integral part of the team.

Achievements and performance

Our current focus for the support we offer is across North East Essex, however we welcome people from outside of these areas if they are able to attend our socials or access support. We work mainly across Essex offering our awareness training sessions but this can also be extended across other areas.

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 our community.

We have a variety of ways of involving our community, through social media, awareness sessions, youth work and our counselling services. We have hosted social events such as Trans Awareness Week and have a big presence at the series of Prides run throughout Essex and Suffolk.

Our achievements this year included gaining additional funding to support our work with young people, volunteering and health and well-being.

Due to the increase of our profile, we are now being recognised as experts in our field with regards to the LGBTQ+ community and have seen a significant increase in external bodies contacting us for support with their organisational development, HR practises, service delivery and employee support.

The OutHouse works in partnership with other organisations where specialist support is required such as mental health, domestic abuse, legal issues and hate crime. The Outhouse has been funded to deliver training and support services by a number of agencies including Next Chapter, CARA, Local Authorities, East Suffolk and North East Essex Foundation Trust, Youth Enquiry Service (YES), as well as with educational institutions: e.g. University of Essex, Colchester Sixth Form College, and Colchester Institute.

The Outhouse

Trustees' Report (continued)

Services

During the year we continued to offer a broad range of support advice and guidance that included the consolidation of our counselling services and the growth of our young people's services.

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 and youth groups across Colchester and Tending. We also have a youth group to support young people who are transitioning.

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

We were able to consolidate our awareness training and develop new courses which has helped us to increase our reach and raise our profile across the sector.

As our training becomes more successful, we have seen a growth in organisations wishing to work in partnership to support LGBTQ+ services for example the further development of our partnership with Essex County Council and the East Suffolk and North Essex Foundation Trust.

With the support of our existing and new funders, we continue to deliver a range of services through our staffing team. These included:

- 1 Part-Time Health and Well-Being Officer
- 1 Full-Time Youth Lead
- 1 Part-Time Volunteer Project Lead
- 2 Part-Time Trans Support Workers
- 1 Counselling Service Lead

With this additional resource, the OutHouse is now the largest it's ever seen in its history and can further develop and its services within the community as the demand for our work increases.

The Outhouse

Trustees' Report (continued)

Our Centre

We are the only organisation in the Eastern Region 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, and to be a place where the LGBTQ+ community feel safe to meet and socialise, therefore minimising the risk of social isolation and mental health issues. Having our own building offers us stability, offers consistency of services to our community and greater scope to work in partnership and encourage many communities through the door.

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 and awareness of the needs of LGBTQ+ community

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

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

- staff actively engage in conversations with members about the 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.
- feedback and evaluation - we regularly survey all our users and community about their current and future needs.
- we tailor our sessions to suit client groups. We have a systematic monitoring and evaluation framework to ensure our services meet individual needs.

The Outhouse

Trustees' Report (continued)

Performance of fundraising activities against objectives set

In the past year we have been successful in retaining funding to develop the services at The OutHouse. These include:

UK Youth – to support the development of our work with young people

Essex Youth Service – to support our youth work

Globals Make Some Noise – to support our Health and Well-Being Programme

People's Health Lottery – to support our Volunteering Programme

In addition to the above funds we have received a variety of small grants and donations.

We remain grateful to all of our funders for their support.

Financial review

Policy on reserves

The total reserves of the Charity are £899,652, of which £341,408 is restricted. Available free reserves (which excludes fixed assets) are £268,639.

It should be noted that our National Lottery Community Fund Grant is held as restricted income to be spent over a three-year period to December 2024. This award is subject to annual review against outcomes and financial performance.

We have a 3-month reserve policy of approx. £65,000 to meet any 'wind down' costs should this ever be needed.

Current reserves are in excess of the policy figure and will be used to meet unforeseen future costs, to absorb any inflationary pressures and invest in strategic aspects of our programme.

The Trustees are confident that the Charity can mitigate any future financial risks should they arise.

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

- Monthly management accounts
- Monthly cash flow forecast
- Finances reports
- Trading and earned income.

The Outhouse

Trustees' Report (continued)

Principal funding sources

Our main source of funding is through grants from Trusts and Foundations and the public sector.

Trustees are acutely aware of the need for the charity to continue to develop earned income and a more sustainable business model.

During the year we are grateful for the support of the Lloyds Bank Foundation and the National Lottery for providing funds towards the engagement of external consultants to assist in this process.

Trustees are in the process of developing a new business plan and will seek to continue to develop independent income (such as means tested charges for counselling services and sales of awareness training to external bodies).

We will use our new business plan as an ongoing development document with clear KPI's and measures of success.

The external factors and risks of the charity's funding portfolio are reviewed on an on-going basis by Trustees through its risk register.

A new Development Strategy is being developed to address fundraising and organisational growth. Next year we plan to create a specialist post to lead on this aspect of our work.

Going concern

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

Trustees and officers

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

Trustees:	D Dellar-Thompson (resigned 31 May 2023)
	J Wilkins (resigned 30 November 2023)
	S A Mannix
	J Silverstone (appointed 17 July 2023)
	J Newell (appointed 27 April 2023)
	N Goodchild (appointed 1 September 2023)
	J Miah (appointed 15 July 2024)
	E Cousins (appointed 15 July 2024)
	L Ilsley (appointed 15 July 2024)
	F N Edwards (appointed 1 September 2023)

The Outhouse

Trustees' Report (continued)

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, 12 October 1992, 8 August 1993, 1 July 2000, 23 May 2012 and most recently on 12 July 2021.

It has been confirmed by the Charity Commission that The OutHouse can become a Charitable Incorporated Organisation (CIO).

Over the next year we will be working towards transitioning into this new model that will ensure the organisation has a governance structure that is more appropriate as it continues to grow and develop in the years ahead. The target transition date of the 1st April 2025.

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;
- New Trustees are offered a 'Trustee Buddy' from the existing membership to support them in their role

Induction and training of trustees

All guidance pertinent to the role of being a Trustee is shared 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 are encouraged to attend the centre and meet the staff and attend social groups to get to know the community. We have regular team and Trustee away days to share guidance and knowledge and strategically plan.

The training provided to Trustees includes:

- Safeguarding policy and training
- Health and safety
- Awareness training
- Equality and diversity.

Organisational structure

The Trustees meet monthly through the year to review the strategic direction of the organisation, evaluate risk, and review the financial position of the charity.

The Chief Executive reports directly to the Trustees with other senior staff presenting regular updates about their programmes as required.

The Chief Executive, along with the Operations Manager is responsible for the supervision and support of the staff team.

The Outhouse

Trustees' Report (continued)

Major risks and management of those risks

Funding

Trustees are all too aware of the increased competition to secure grant funding and contracts.

Post pandemic much of the funding available for charities of the size of OutHouse is restricted and project based presenting challenges to allow sustainable work with hard-to-reach groups within our community. We continue to engage with local and national funders as to the importance of our work and the need to address a more sustainable model.

A new business plan and development strategy have been agreed to focus the services and activities of the organisation and begin to build self-generated unrestricted income from individual donors, events and sales.

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.

Homophobia and Transphobia

Homophobia and Transphobia is on the increase. According to both central government and local policed statistics hate crimes against the LGBTQ+ community continue to rise in England and Wales.

The OutHouse will continue to engage with local community partners, our local authorities and the Police to attempt to mitigate this within our region.

During the year we are proud to have continued to be a Hate Incident Reporting Centre for the community.

Cost of living crisis

As an organisation, OutHouse is increasingly aware of how the cost-of-living crisis is impacting our community, especially those on benefits or low incomes. Whilst having to meet increased operating costs, the Trustees continue to ensure a sliding scale of charges are available to ensure no one is excluded from being able to access our services.

As an organisation, we retain sufficient reserves at present to meet inflationary costs in relation to our operating costs. Budgets and our financial position remain under constant review.

The annual report was approved by the trustees of the charity on 5/12/24 and signed on its behalf by:



S A Mannix
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 Charities (Accounts and Reports) Regulations 2008, 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.

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

Approved by the trustees of the charity on 5/12/24 and signed on its behalf by:



S A Mannix
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 2024.

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
Braintree
Essex
CM7 3GB

Date: 5.12.24.

The Outhouse

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Property Fund £	Total 2024 £	Total 2023 £
Income and Endowments from:						
Donations and legacies	2	112,734	-	-	112,734	36,361
Charitable activities	3	55,447	104,142	-	159,589	218,690
Other trading activities	4	1,212	-	-	1,212	1,603
Investment income	5	6,974	-	-	6,974	1,289
Total income		<u>176,367</u>	<u>104,142</u>	<u>-</u>	<u>280,509</u>	<u>257,943</u>
Expenditure on:						
Raising funds	6	(1,253)	(1,140)	-	(2,393)	(2,209)
Charitable activities	7	(57,016)	(215,513)	-	(272,529)	(273,180)
Total expenditure		<u>(58,269)</u>	<u>(216,653)</u>	<u>-</u>	<u>(274,922)</u>	<u>(275,389)</u>
Net income/(expenditure)		<u>118,098</u>	<u>(112,511)</u>	<u>-</u>	<u>5,587</u>	<u>(17,446)</u>
Net movement in funds		118,098	(112,511)	-	5,587	(17,446)
Reconciliation of funds						
Total funds brought forward		<u>233,146</u>	<u>453,919</u>	<u>207,000</u>	<u>894,065</u>	<u>911,511</u>
Total funds carried forward	18	<u>351,244</u>	<u>341,408</u>	<u>207,000</u>	<u>899,652</u>	<u>894,065</u>

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

The funds breakdown for 2023 is shown in note 18.

The Outhouse

(Registration number: 1006244)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	289,605	287,336
Current assets			
Debtors	15	118,017	239,663
Cash at bank and in hand	16	506,837	378,559
		624,854	618,222
Creditors: Amounts falling due within one year	17	(14,807)	(11,493)
Net current assets		610,047	606,729
Net assets		899,652	894,065
Funds of the charity:			
Restricted income funds			
Restricted funds	18	341,408	453,919
Unrestricted income funds			
Unrestricted funds		558,244	440,146
Total funds	18	899,652	894,065

The financial statements on pages 12 to 30 were approved by the trustees, and authorised for issue on 5/12/24 and signed on their behalf by:



S A Mannix
Trustee

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

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.

Other trading activities

Income is also received from fund raising activities such as selling merchandise and is recognised as earned.

Investment income

Investment income is recognised on a receivable basis.

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Charitable activities

Income from charitable activities comprise amounts due to the charity for the delivery of its activities and services including income received from performance-related grants which have conditions that specify the provision of particular services to be provided by the Charity.

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 £100 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

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	25,082	-	25,082	9,111
Legacies	87,652	-	87,652	-
Grants, including capital grants;				
Grants	-	-	-	27,250
	<u>112,734</u>	<u>-</u>	<u>112,734</u>	<u>36,361</u>

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grant income	41,000	104,142	145,142	182,578
Commercial income	14,447	-	14,447	36,112
	<u>55,447</u>	<u>104,142</u>	<u>159,589</u>	<u>218,690</u>

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2023 £
Trading income;				
Fundraising events	1,212	-	1,212	1,603
	<u>1,212</u>	<u>-</u>	<u>1,212</u>	<u>1,603</u>

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	6,974	-	6,974	1,289
	<u>6,974</u>	<u>-</u>	<u>6,974</u>	<u>1,289</u>

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Fundraising trading costs;				
Fundraising	1,253	1,140	2,393	2,209
	<u>1,253</u>	<u>1,140</u>	<u>2,393</u>	<u>2,209</u>

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs	11	42,773	176,847	219,620	217,169
Motor expenses		1,202	478	1,680	1,915
Telecommunications/Data Costs		738	2,869	3,607	3,250
Hire/Rent		-	-	-	1,320
Office Expenses		300	1,648	1,948	2,081
Computer/IT Costs		129	742	871	965
Subscriptions		-	1,506	1,506	1,256
Training & Development		262	1,066	1,328	2,392
Health, Safety and Security Costs		1,763	2,833	4,596	3,661
Repairs and Renewals		734	85	819	1,713
Depreciation charges		2,267	-	2,267	2,166
Operational Activities		2,741	4,412	7,153	4,586
Postage and Stationery		9	945	954	414
Bank Interest and Charges		91	-	91	82
Utilities		-	4,100	4,100	4,777
Volunteer Expenses		356	170	526	335
Insurance		-	2,007	2,007	1,848
Cleaning		-	1,456	1,456	1,431
Governance costs	8	3,651	14,349	18,000	21,819
		<u>57,016</u>	<u>215,513</u>	<u>272,529</u>	<u>273,180</u>

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees				
Examination of the financial statements	-	2,688	2,688	3,810
Other fees paid to examiners	-	903	903	1,397
Professional Fees	<u>3,651</u>	<u>10,758</u>	<u>14,409</u>	<u>16,612</u>
	<u>3,651</u>	<u>14,349</u>	<u>18,000</u>	<u>21,819</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>2,267</u>	<u>2,166</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:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	204,793	203,635
Social security costs	10,760	9,892
Pension costs	<u>4,067</u>	<u>3,642</u>
	<u>219,620</u>	<u>217,169</u>

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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:

	2024 No	2023 No
Chief Executive Officer	-	1
Youth Worker	1	1
Finance Officer	1	1
Counselling Co-ordinator	-	1
Media Officer	1	1
Administration and other staff members	1	3
Operations manager	1	-
Health and Wellbeing	2	-
Training officer	1	-
	<u>8</u>	<u>8</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 £78,049 (2023 - £91,522).

12 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>2,688</u>	<u>3,810</u>
Other fees to examiners		
All other services - accountancy	<u>903</u>	<u>1,397</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.

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

14 Tangible fixed assets

	Land and buildings £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Plant and machinery £	Total £
Cost						
At 1 April 2023	207,000	69,567	9,851	6,316	7,312	300,046
Additions	-	-	2,586	1,950	-	4,536
At 31 March 2024	207,000	69,567	12,437	8,266	7,312	304,582
Depreciation						
At 1 April 2023	-	-	2,630	3,385	6,695	12,710
Charge for the year	-	-	1,317	797	153	2,267
At 31 March 2024	-	-	3,947	4,182	6,848	14,977
Net book value						
At 31 March 2024	207,000	69,567	8,490	4,084	464	289,605
At 31 March 2023	207,000	69,567	7,221	2,931	617	287,336

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 2023, the property was valued at £275,000 by Nicolas Percival Limited (estate agents & surveyors). The valuation in the accounts, which comprises of Land and buildings and improvements to property, is £276,567 which has been deemed reasonable by the Trustees. The Property Fund is shown within the Statement of Financial Activities on page 14 and the funds note (Note 18).

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

15 Debtors

	2024 £	2023 £
Trade debtors	1,720	3,532
Accrued income	116,297	236,131
	<u>118,017</u>	<u>239,663</u>

16 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>506,837</u>	<u>378,559</u>

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,952	1,530
Other creditors	5,666	4,916
Accruals	3,189	5,047
	<u>14,807</u>	<u>11,493</u>

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General fund	233,146	176,367	(58,269)	351,244
<i>Other</i>				
Property Fund	207,000	-	-	207,000
	207,000	-	-	207,000
Total unrestricted funds	440,146	176,367	(58,269)	558,244
Restricted funds				
Counselling CBC	33,670	-	-	33,670
Active Essex - Keep moving	885	-	-	885
Tendrings Community CVST Grant	2,907	-	-	2,907
Community 360 Counselling	1,191	-	-	1,191
CVS Tendring - Realising Ambitions Fund Youth	2,477	-	(1,876)	601
ECC Youth Service YSG Commissioning	3,894	-	(3,894)	-
ECF Adult Mental Health post Covid counselling	6,316	-	(6,212)	104
ECF Provide	4,950	-	-	4,950
ECF Provide - Trans Youth Resources Fund	712	-	-	712
ECVYS Essex Council for Grassroots	135	-	-	135
Mind in West Essex Alliance Covid Fund	1,638	-	(1,638)	-
PCC for Essex VVCS Grant	5,688	-	(1,669)	4,019
The Julia and Hans Rausing Trust	6,636	-	(217)	6,419
The National Lottery Community Fund	288,777	-	(124,927)	163,850

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Colchester Borough Homes - Community Initiative Fund	1,000	1,000	-	2,000
Colchester Catalyst - Young persons counselling	10,000	-	(955)	9,045
ECF High Sheriff Fund - Youth Forum	6,040	-	(4,381)	1,659
Feel Well Fund HWB	49,190	-	(13,636)	35,554
Globals Make Some Noise - Health and Wellbeing	12,958	-	(12,958)	-
Peoples Health Trust - Volunteers	4,855	14,022	(13,659)	5,218
TNL Awards for all - Counselling support	10,000	-	(9,708)	292
Colchester City Council- Craft with Pride Workshops	-	400	-	400
Essex Youth Trust- Adventure weekend	-	2,000	(1,448)	552
PCC for Essex VVCS Grant- Childrens Project	-	13,200	(12,892)	308
SNEE ICB - Improving Trans Mental Health Fund	-	50,000	(6,583)	43,417
TNL Mapping exercise	-	23,520	-	23,520
Total restricted funds	453,919	104,142	(216,653)	341,408
Total funds	894,065	280,509	(274,922)	899,652

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General fund	154,209	120,465	(41,994)	466	233,146
<i>Other</i>					
Property Fund	207,000	-	-	-	207,000
	207,000	-	-	-	207,000
Total unrestricted funds	361,209	120,465	(41,994)	466	440,146
Restricted					
Counselling CBC	17,500	22,834	(6,664)	-	33,670
Active Essex - Keep moving	1,245	-	(360)	-	885
Tendering Community CVST Grant	8,332	-	(5,425)	-	2,907
Community 360 Counselling	5,857	-	(4,666)	-	1,191
CVS Tendering - Realising Ambitions Fund Youth	29,816	-	(26,854)	(485)	2,477
ECC Youth Service YSG Commissioning	5,815	-	(1,921)	-	3,894
ECF Adult Mental Health post Covid counselling	12,255	-	(5,939)	-	6,316
ECF Provide	6,915	-	(1,965)	-	4,950
ECF Provide - Trans Youth Resources Fund	2,000	-	(1,288)	-	712
ECF Realising Ambitions April 2021	(19)	-	-	19	-
ECVYS Essex Council for Grassroots	135	-	-	-	135
Essex Police - CDSF Project	3,760	-	-	(3,760)	-
Mind in West Essex Alliance Covid Fund	4,605	-	(2,967)	-	1,638
PCC for Essex VVCS Grant	12,615	-	(10,687)	3,760	5,688
The Julia and Hans Rausing Trust	9,299	-	(2,663)	-	6,636
The National Lottery Community Fund	430,172	-	(141,395)	-	288,777

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Colchester Borough Homes - Community Initiative Fund	-	1,000	-	-	1,000
Colchester Catalyst - Young persons counselling	-	10,000	-	-	10,000
ECF High Sheriff Fund - Youth Forum	-	6,040	-	-	6,040
Feel Well Fund HWB	-	49,190	-	-	49,190
Globals Make Some Noise - Health and Wellbeing	-	30,000	(17,042)	-	12,958
Peoples Health Trust - Volunteers	-	8,414	(3,559)	-	4,855
TNL Awards for all - Counselling support	-	10,000	-	-	10,000
Total restricted funds	550,302	137,478	(233,395)	(466)	453,919
Total funds	911,511	257,943	(275,389)	-	894,065

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

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.

Restricted Funds

1. **Counselling CBC** - A grant awarded for the roles of Counselling Coordinator and Clinical Supervision for counselling staff.
2. **Active Essex - Keep moving** - A grant to support people with Covid lock down mental health issues through mindfulness sessions.
3. **Tendrings Community CVST Grant** - Grants received in the previous years to provide men's counselling across Tendring to ensure men's mental health is better supported.
4. **Community 360 Counselling** - Grants received last year by the Charity to provide the counselling support Feel Well Supporting Mental Well-being Project in the Colchester area.
5. **CVS Tendring- Realising Ambitions Fund Youth** - A grant funded by the North East Essex Health and Well-being Alliance funding administered through CVS Tendring. The money has been used delivering a 'Youth Worker' project.
6. **ECC Youth Service YSG Commissioning** - A grant of £5,815 was received last year to provide a weekly youth provision in Tendring.
7. **ECF Adult Mental Health post Covid Counselling** - A grant of £12,255 was received last year 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.
8. **ECF Provide** - Grants last year were awarded 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.
9. **ECF Provide - Trans Youth Resource Fund** - A grant of £2,000 was awarded last year by ECF to provide resources for Trans Youth support and to update the current office equipment for staff working on-site.
10. **ECVYS Essex Council for Grassroots** - A grant awarded to remobilise grassroots children's and youth clubs.

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

11. **Mind in West Essex Alliance Covid Fund** - A grant of £4,605 was awarded last year to employ a worker to run our Saturday socials for anyone to attend to meet for a relaxed meeting friend group.
12. **PCC for Essex VVCS Grant** - A grant of £12,615 was given last year to provide counselling for vulnerable young people at risk of bullying. The Essex Police fund has been merged with this fund as were both donated by the same organisation for the same purpose.
13. **The Julia and Hans Rausing Trust** - A grant was awarded last year towards the core costs of the Charity.
14. **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 £383,023 has been received, the additional £79,534 has been accrued in the accounts as the income recognition criteria has been met.
15. **Colchester Borough Homes** - Funding to enable us to develop the support we offer further which includes additional support groups, over 18s social group and a Queer families group. It will also be used to offer a warm safe space for people to come to.
16. **Colchester Catalyst - Young persons counselling** - Funding to provide counselling for young people who identify as part of the LGBTQ+ community.
17. **ECS High Sheriff Fund - Youth Forum** - Grant awarded to establish a youth forum for the young LGBTQ+ community across Colchester and Tending to help address concerns, increase wellbeing and improve community understanding.
18. **Feel Well Fund HWB** - 2 year fund to continue to provide the Health and Wellbeing service (see below)
19. **Globals Make Some Noise -Health and Wellbeing** - PART A Project Funding to continue to fund the Health & Wellbeing service for one year to provide support to vulnerable and isolated people in the LGBTQ+ community.
20. **Peoples Health Trust - Volunteers-** Two year fund to employ a volunteer officer to run and improve our volunteer project
21. **TNL Awards for all - Counselling support** - Counselling support one year grant to provide counselling for adult members of the LGBTQ+ community.
22. **Colchester City Council - Craft with Pride Workshop** - Funding to provide workshops for a weekly group to help combat isolation in Colchester's adult LGBTQ+ community
23. **Essex Youth Trust - Adventure weekend** - One off funding to enable young people who identify as LGBTQ+ to access a residential trip which will offer a safe space to further develop friendships and social support along with challenging themselves as they experience new things and engage in activities that they may not usually have access to.

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

- 24. PCC for Essex VVCS Grant - Childrens Project** - Funding to continue to deliver support to children and young people through 1-1 counselling and therapeutic work
- 25. SNEE ICB - Improving Trans Mental Health Fund** - A Grant awarded to improve the mental health outcomes for people who are transgender, non-binary or gender questioning aged 16 and over through the provision of 1-1 and group support/peer support and accurate information about mental and physical health pathways, along with the aim of reducing health inequalities experienced within this group.
- 26. TNL Mapping exercise** - Funding awarded to enable The Outhouse to establish what currently exists in terms of provision and services for young LGBTQ+ people living in the areas of Chelmsford, Braintree and Witham. The results of the research will then be used to implement a programme of activities that are based on their findings and come directly from the suggestions of the LGBTQ+ community that the organisation will be supporting.

The Outhouse

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	289,605	-	289,605
Current assets	275,025	349,829	624,854
Current liabilities	(6,386)	(8,421)	(14,807)
Total net assets	<u>558,244</u>	<u>341,408</u>	<u>899,652</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	287,336	-	287,336
Current assets	159,255	458,967	618,222
Current liabilities	(6,445)	(5,048)	(11,493)
Total net assets	<u>440,146</u>	<u>453,919</u>	<u>894,065</u>

20 Related party transactions

There were no related party transactions in the year.