Outhouse Company Limited by Guarantee

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

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

Outhouse Company Limited by Guarantee

CONTENTS

	Page
Reference and Administrative Information	3 - 4
Chairperson's Report	5
Trustees' Annual Report	6 - 45
Trustees' Responsibilities Statement	46
Independent Auditor's Report	47 - 49
Statement of Financial Activities	50
Balance Sheet	51
Statement of Cash Flows	52
Notes to the Financial Statements	53 - 63
Supplementary Information relating to the Financial Statements	64 - 82

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Number	CHY 11815
Charities Regulatory Authority Number	20033293
Company Registration Number	255357
Registered Office	105 Capel Street Dublin 1 Dublin D01 R290 Ireland
Principal Address	105 Capel Street Dublin 1 Dublin D01 R290 Ireland
Auditors	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court, Santry D09E438
Principal Bankers	AIB Bank 126-128 Capel Street D01 VW89

Solicitors	Dermot Simms 600B Cathedral Court, New Street South Dublin D08 A5X9

Outhouse Company Limited by Guarantee

CHAIRPERSON'S REPORT

for the financial year ended 31 December 2025

A Chara,

As Chairperson of the Board of Trustees, I am pleased to present Outhouse LGBTQ+ Centre's Annual Report for 2025.

This year marked the midpoint of our current strategic plan, Space for All (2023-2028), and provided an opportunity to reflect on the progress we have made, and the opportunities and challenges that lie ahead. As we look towards our thirtieth anniversary in 2026, it is clear that the need for dedicated LGBTQ+ community spaces remains as important today as it was when Outhouse was founded.

Throughout 2025, Outhouse continued to grow and evolve. More people than ever came through our doors seeking connection, support, culture, and community. Behind every number contained in this report is a person who found belonging, friendship, safety, or hope. That remains the true measure of our work.

The world around us continues to change. Across many countries, attacks on human rights, democratic institutions, and diversity and inclusion initiatives have become more visible and more organised. Closer to home, many LGBTQ+ people continue to experience poverty, loneliness, housing insecurity, and barriers to healthcare. At a time of uncertainty, Outhouse remains committed to being a place where people are welcomed, valued, and supported.

This year also saw important progress in strengthening the organisation for the future. We undertook a mid-term review of our strategy, invested further in our people and systems, and continued to improve our physical environment. Following a successful appeal, we secured support through the Community Centres Investment Fund, enabling further investment in our building and helping us respond to growing demand for our spaces and services.

As trustees, we remain committed to strong governance and stewardship. We welcomed new trustees to the Board, strengthened our committee structures, and continued to ensure that Outhouse remains financially resilient and well positioned for the future. Good governance exists to ensure that the organisation remains worthy of the trust placed in us by our community, supporters, donors, volunteers, and funders.

I want to thank my fellow trustees for their commitment, expertise, and generosity. I also wish to thank our Chief Executive, Oisín O'Reilly, the senior leadership team, our employees, and volunteers for their dedication and professionalism. Their work, often unseen, creates the conditions that allow our communities to flourish.

Most of all, I want to thank the LGBTQ+ community itself. Outhouse belongs to the community it serves. For almost three decades, people have shaped this organisation with their ideas, activism, generosity, and courage. It is a privilege to help steward that legacy and to prepare for the next chapter of our shared story.

While the world around us may change, our purpose remains constant. Outhouse will continue to provide connection, support, culture, and advocacy for LGBTQ+ people, and work towards a future where all LGBTQ+ people are safe, seen, and celebrated.

Le bród,

Séamus McManus

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

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2025.

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

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

In this report the trustees of Outhouse Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

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

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

About Outhouse LGBTQ+ Centre

The Origins of Outhouse

In 1994, less than a year after the decriminalisation of homosexuality, the need for an LGBTQ+ community centre was identified as urgent. Throughout the mid-1990s, extensive community consultation was undertaken, and Outhouse was founded.
Since 1996, Outhouse has evolved to become a cornerstone of Greater Dublin’s LGBTQ+ community. The centre offers a vibrant and inclusive space for the community to gather, connect, and organise. Outhouse provides a wide range of services, including a community café, information and referral to those in need, specialised peer support groups, and much more. Outhouse has been instrumental in the legal and social progress of the last three decades.

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

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

Mission
To improve the quality of life for LGBTQ+ people by providing a safe space to find:
- Connection - discovering themselves, their people, place, and passions.
- Community Support - accessing information, programmes, and services.
- Culture - experiencing creativity, heritage, discovery, and fun.
- Campaigns - being part of a strong, credible, and trusted voice for LGBTQ+ communities.

Values
We are guided in the pursuit of our vision and delivery of our mission by our values.

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

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

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

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

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

The Context of our Work in 2025

2025 was a defining year for Outhouse LGBTQ+ Centre and the community we serve.

Across Ireland and around the world, LGBTQ+ people continued to navigate an increasingly complex and uncertain environment. While public support for equality remained strong, anti-LGBTQ+ rhetoric became more organised and visible, particularly towards trans and non-binary people. Internationally, attacks on human rights protections, democratic institutions, and diversity initiatives gathered pace, creating growing concern about the direction of travel in many countries that had once appeared committed to inclusion and equality.

Against this backdrop, Outhouse remained focused on creating safety, connection, and belonging for our community, while also championing the values of equality, dignity, and human rights in public life.

One of the defining issues of the year was the progression of the International Protection Bill. Throughout 2025, we worked alongside partners across civil society to highlight the potential consequences of proposed reforms for people seeking safety in Ireland, including LGBTQ+ people fleeing persecution, violence, and discrimination. While we recognise the need for an effective and efficient asylum system, we remain deeply concerned about measures that risk creating additional barriers for some of the most vulnerable members of our community. As the legislation moved closer to enactment, it did so with a profound sense of unease for many of the people we support.

At the same time, we recognised that many of the challenges facing LGBTQ+ communities cannot be addressed through national action alone. Across Europe, questions of democracy, equality, human rights, and the rule of law became increasingly interconnected. As Ireland prepared for its Presidency of the Council of the European Union, we intensified our engagement with government, policymakers, and international partners to advocate for a strong and principled Irish voice on equality and human rights at home and abroad.

It was within this context that Outhouse, together with our partners in LGBT Ireland, secured the opportunity to host the 2026 ILGA-Europe Annual Conference in Dublin. Bringing Europe's largest LGBTQ+ human rights gathering to Ireland is about far more than hosting an event. It is an opportunity to strengthen solidarity across borders, contribute to critical conversations about the future of equality and democracy in Europe, and showcase Ireland's commitment to human rights at a pivotal moment for our movement.

Demand for our services continued to grow throughout the year. Housing insecurity, poverty, social isolation, healthcare access, and community safety remained pressing concerns for many LGBTQ+ people. We continued to expand and strengthen our community support services, peer support programmes, and social groups, ensuring that people from across our diverse community could find support, connection, and belonging.

Throughout 2025, we also undertook the research, consultation, and community engagement that would ultimately lead to the publication of Pride and Poverty in early 2026. The experiences shared with us during that process painted a stark picture of the economic challenges facing many LGBTQ+ people and reinforced the need for stronger public policy responses to inequality and exclusion.

Within Outhouse itself, we continued to invest in our future. We strengthened our team, expanded our organisational capacity, enhanced our support services, and continued the revitalisation of our café as both a social space and an important contributor to the long-term sustainability of the organisation. We also continued to explore ambitious plans for the future of LGBTQ+ community infrastructure in Dublin, recognising that the needs of our community continue to grow and evolve.

During the year, we also undertook a mid-term review of our 2023-2028 Strategic Plan, A Space for All. The review provided an opportunity to reflect on the significant progress made since its launch, assess emerging challenges and opportunities, and ensure that our priorities remain aligned with the needs of the community we serve. While our vision remains unchanged, the review identified several areas where we can sharpen our focus and increase our impact in the years ahead. The outcomes of this work will help shape the next chapter of Outhouse's development and are explored further later in this report.

Our influence and reach continued to expand throughout the year. We played a leading role in national conversations on social inclusion, poverty, housing, healthcare, and community safety. We strengthened relationships across government, civil society, and the private sector, while continuing to ensure that the voices and experiences of LGBTQ+ people remained visible in decision-making spaces.

2025 was also a year of significant transition across Ireland's LGBTQ+ movement. A number of long-serving chief executives, senior leaders, and advocates stepped back from roles they had held for many years, creating both opportunities for renewal and challenges for organisational and movement continuity. As one of Ireland's largest LGBTQ+ organisations, Outhouse increasingly found itself playing a convening role within the sector, helping to maintain relationships, strengthen collaboration, and support collective advocacy efforts during a period of significant change and uncertainty. While leadership may change, our shared commitment to equality, inclusion, and community remains constant.

Despite the challenges we face, 2025 also offered reasons for optimism. Every day, we witnessed the resilience, generosity, and determination of our community. We saw volunteers give their time, donors invest in our future, advocates speak out for change, and community members support one another through difficult times.

Against a backdrop of uncertainty, Outhouse continues to grow stronger. We remain ambitious in our vision, grounded in the needs of our community, and committed to building a future where every LGBTQ+ person in Ireland is safe, seen, and celebrated.

Strategic Review

2025 marked the midpoint of Outhouse LGBTQ+ Centre's current strategic plan, Space for All (2023-2028). The strategy sets out our long-term ambition to build a world-class LGBTQ+ centre that strengthens connection, advances inclusion, and improves the lives of LGBTQ+ people across Ireland.

Our work is organised around five strategic pillars: Connection, Community Support, Culture, Campaigns, and Capability. Together, these pillars provide the framework through which we deliver services, advocate for change, build community, and strengthen the organisation for the future.

During the year, we undertook a comprehensive mid-term review of the strategy. This provided an opportunity to reflect on the progress achieved since 2023, assess the changing needs of the community and the external environment, and identify areas where we can sharpen our focus and increase our impact over the remaining years of the plan. While the review reaffirmed the strength of our vision and direction, it also highlighted new opportunities and challenges that will help shape our priorities in the years ahead.

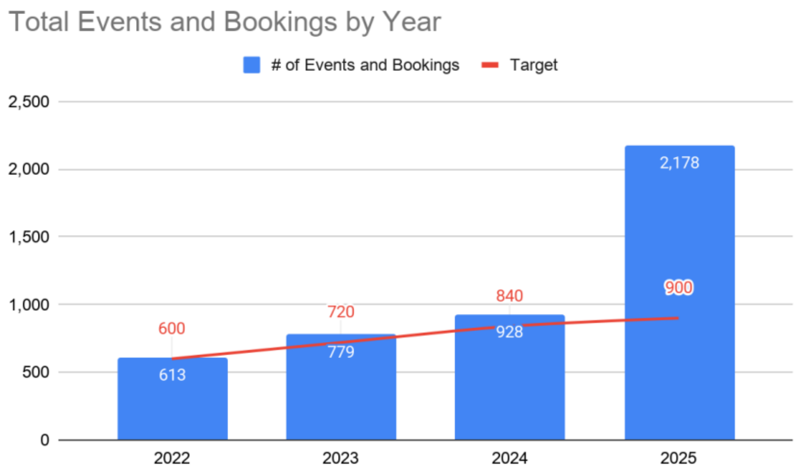
Despite a challenging social, political, and economic environment, 2025 saw continued progress across all five strategic pillars. We expanded services, strengthened community supports, increased our influence and advocacy impact, invested in organisational sustainability, and continued to build the foundations for the future growth of Outhouse and the LGBTQ+ communities we serve.

The following section outlines the key achievements, developments, and outcomes delivered against each strategic goal during 2025.

GOAL 1 - Connection: To be a centre where LGBTQ+ individuals can discover themselves, their people, place, and passions.
We believe that by providing a place for LGBTQ+ people to connect and explore, they will feel safe, accepted, and valued, thereby improving their wellbeing.

Objective 1.1:
Foster a sense of community and belonging by providing safe and inclusive spaces for LGBTQ+ individuals to socialise, connect, and explore their identities.
Outcomes: ***(as outlined in the strategic plan)***
We will maximise attendance and engagement levels as measured by footfall and event attendance and demonstrate that the Centre successfully provides safe and inclusive spaces for the LGBTQ+ community.

We have reopened on Saturdays and will continue to expand opening times.
Progress:
Footfall continued to grow significantly in 2025, exceeding our annual target for the third consecutive year. ● In 2025, we welcomed **57,118** visitors to Outhouse LGBTQ+ Centre, surpassing our target by 9.8%. ● This represents an 18% increase on 2024 levels and a 117% increase since 2022. ● The growth reflects increasing demand for LGBTQ+ community spaces, support services, peer support groups, cultural activities, training, and events. It also demonstrates the continued importance of dedicated LGBTQ+ infrastructure at a time when many people continue to seek connection, belonging, and support. ● The sustained growth in footfall reinforces Outhouse's role as one of Ireland's busiest and most active LGBTQ+ community spaces, serving people from Dublin and across the country. Growth in footfall was also reflected in the number of events and room bookings hosted within the Centre. In 2025, we recorded **2,178 events and room bookings** across the building, significantly exceeding our target of 900 events and room bookings. This represents a significant increase on previous years. While the figure reflects continued growth in demand and utilisation of the Centre, it is also influenced by the introduction of a new digital booking system during 2025. For the first time, this system enabled the comprehensive recording and tracking of room bookings and space utilisation across the organisation. As a result, direct comparisons with previous years should be treated with caution. The increase reflects both improved data capture and growing use of the Centre by community groups, partner organisations, businesses, public bodies, and service users. While it is not possible to determine the precise contribution of each factor, the data provides a more accurate picture of the scale and intensity of activity taking place within Outhouse on a daily basis. The growing demand for space demonstrates the Centre's importance as a hub for LGBTQ+ community life. Across the year, Outhouse hosted peer support groups, social gatherings, training programmes, cultural events, meetings, workshops, advocacy initiatives, and community-led activities that brought people together and strengthened community connection. This continued growth also presents challenges. Demand for space remains highest during evenings and peak periods, when the Centre frequently operates at or near capacity. Managing competing demands for limited space, while maintaining a welcoming and accessible environment for all users, remains an important operational priority as we plan for the future growth of the organisation and the community we serve.



Objective 1.2:
Ensure that the physical space is accessible, welcoming, and accommodating to individuals of all abilities and backgrounds.
Outcomes: ***(as outlined in the strategic plan)***
Within 18 months of launching the strategy, universal access will be delivered for the ground floor and basement levels of 105 Capel Street. Within two years, a feasibility study on the future options for the premises (redevelopment/ relocation) will be completed, and a decision will be made on the medium and long-term future of the centre's physical space. Within five years of the feasibility study being published, the resources necessary to act on the long-term plan for the Centre will have been identified and secured.
Progress:
This objective remains one of the most ambitious commitments within our Strategic Plan. While we did not achieve the original timelines set out in the strategy, significant progress was made during 2025. With the benefit of hindsight, the timelines originally envisaged underestimated the complexity, cost, governance, and consultation requirements associated with projects of this scale. Throughout the year, we continued to engage with Dublin City Council, elected representatives, and other stakeholders regarding the future of LGBTQ+ community infrastructure in Dublin. These conversations have been positive, and Dublin City Council has invited Outhouse to develop proposals for future feasibility funding. The Board also agreed to establish a dedicated Infrastructure Committee to provide oversight and expertise in progressing both universal accessibility improvements at 105 Capel Street and the longer-term vision for a world-class LGBTQ+ centre. Recruitment for the committee commenced during the year, with several promising candidates identified by year-end. A significant development occurred when Outhouse successfully secured funding through the Community Centres Investment Fund following an appeal process. This investment will support improvements to fire safety systems, plant and machinery, the café, and the reconfiguration of our theatre space, enabling us to accommodate more community activity and respond to growing demand for space. Alongside these developments, we invested in the day-to-day accessibility and inclusivity of the Centre. A new reception area was installed, creating a more welcoming arrival experience while incorporating accessibility features such as an induction loop and acoustic improvements. Staff also participated in training on trauma-informed practice, disability awareness, intercultural communication, and supporting people seeking international protection. Accessibility remains one of the most consistent themes raised by our community. While there is still much work to do, the Board reaffirmed its commitment to these objectives during the mid-term review of the Strategic Plan and remains focused on building a Centre that is welcoming, inclusive, and accessible to all.

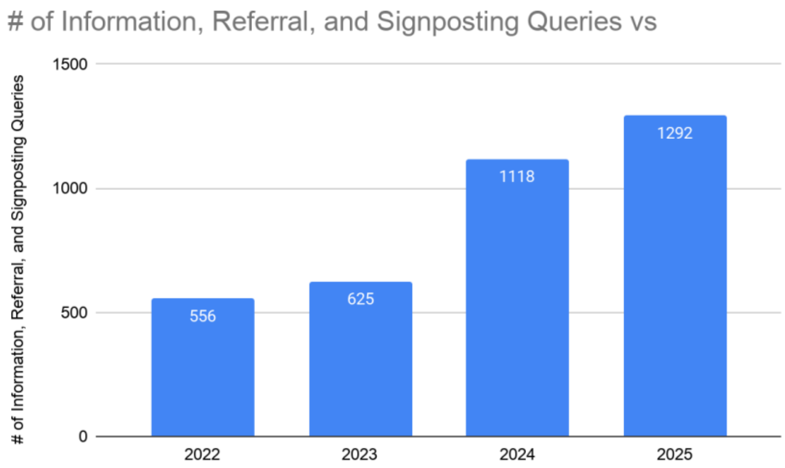
Objective 1.3:
Create opportunities for individuals to connect with other LGBTQ+ individuals through events, programmes, and peer support groups.
Outcomes: ***(as outlined in the strategic plan)***
Within one year, the centre will have developed and successfully run a schedule of events and peer support groups as measured by the number of events run and the attendance rates at those events.
Progress:
Outhouse continued to expand the number and diversity of social and peer support groups available during 2025, responding to emerging community needs and increasing demand for opportunities to connect, belong, and build relationships. New groups launched during the year included: ● QPOC, a peer support group for queer people of colour, established in partnership with Queer Asian Pride Ireland (QAPI). ● Beyond Monogamy, a peer support group for people exploring ethical non-monogamy and alternative relationship structures. ● GOLDEN, a social group for LGBTQ+ women aged 50 and over. Both QPOC and Beyond Monogamy are believed to be the first dedicated groups of their kind on the island of Ireland. Alongside these new initiatives, we continued to support and strengthen our existing programme of peer support groups, social groups, and community activities. Together, these groups create opportunities for LGBTQ+ people from diverse backgrounds and experiences to find connection, support, and community. Demand for these services continued to grow significantly throughout the year. In 2025, social and peer support groups recorded 6,892 attendances, compared to 779 in 2024. This substantial increase reflects both growing demand for LGBTQ+ community spaces and the continued expansion of our programme offer. This growth has been made possible by an extraordinary volunteer effort. In 2025, 67 volunteers supported the delivery of social and peer support programmes, compared with 25 volunteers in 2024. Their time, energy, lived experience, and commitment continue to play a vital role in creating welcoming, community-led spaces where people can connect and thrive. The continued growth of these programmes reflects the importance of community connection in LGBTQ+ life and reinforces Outhouse's role as a place of belonging, solidarity, and support.

Objective 1.4:
Include ALL members of the LGBTQ+ community.
Outcomes: ***(as outlined in the strategic plan)***
Within two years, the makeup of the attendees at the Centre and its events have greater representation from under-represented parts of the community, as evidenced by a change in the demographics recorded in the annual stakeholder/ community survey.
Progress:
We continued to strengthen our commitment to ensuring that all members of the LGBTQ+ community can see themselves reflected, respected, and included in our work. Our 2025 stakeholder and community survey demonstrates continued progress in reaching communities that have historically been underrepresented within LGBTQ+ spaces. The proportion of respondents identifying as being from a non-white ethnic background increased from 22.5% in 2024 to 37.7% in 2025. Representation among Black respondents increased from 13.3% to 22.6%, while representation among Asian respondents increased from 5.0% to 9.6%. These changes reflect several years of intentional community development, partnership building, and investment in creating spaces where people from diverse backgrounds feel welcome, represented, and valued. A key principle of our approach is that community spaces are shaped and led by the communities they exist to serve. Many of our peer support and social groups are facilitated by volunteers with direct lived

experience of the identities, experiences, and issues represented within those spaces. Whether supporting queer people of colour, older LGBTQ+ people, people exploring ethical non-monogamy, trans and non-binary people, bisexual people, intersex people, or others, we believe the strongest communities are built when people are empowered to create spaces for one another. This approach helps foster trust, authenticity, and a strong sense of belonging. During the year, we launched QPOC, a new peer support group for queer people of colour developed in partnership with Queer Asian Pride Ireland (QAPI). We also continued to expand support for LGBTQ+ people seeking international protection and asylum, one of the most marginalised communities we serve. We continued to work closely with disabled, neurodivergent, trans, non-binary, intersex, older, and other underrepresented members of the community through dedicated programmes, consultation, advocacy, and service development. While there is always more work to do, the data demonstrates that Outhouse is becoming increasingly reflective of the diversity that exists within Ireland's LGBTQ+ communities and living our commitments to both intersectionality and equity. We remain committed to ensuring that every LGBTQ+ person can find belonging, connection, and support within our Centre.

GOAL 2 - Community Support: A safe, accessible space to provide information, support, and services to our communities.
By providing access to referral, advocacy, and peer support spaces and programmes, the resilience and wellbeing of our communities will improve.

Objective 2.1:
Be a first point of contact for LGBTQ+ people in need.
Outcomes: ***(as outlined in the strategic plan)***
Within two years, the organisation has seen an increase in the number of LGBTQ+ people who report that they first reached out to Outhouse for support, as measured by intake records.
Progress:
In 2025, Outhouse responded to 1,292 information, referral, and signposting requests, the highest number in the organisation's history and a 16% increase on the previous year. The most common reasons people reached out for support were: 1. Community connection and reducing loneliness and isolation. 2. Support for asylum seekers, refugees, and international protection applicants. 3. Homelessness and housing instability. 4. Access to healthcare, particularly trans healthcare and sexual health services. 5. Coming out, family acceptance, and navigating identity. Many people contacting Outhouse were experiencing multiple challenges at the same time. Requests for support often combined concerns about housing, mental health, healthcare, discrimination, social isolation, or safety. Throughout the year, our team connected people to peer support groups, social activities, community casework, healthcare providers, housing services, and specialist organisations. For many, Outhouse was the first place they turned to for help. As demand continued to grow, we strengthened coordination across our support services, ensuring that people could access the right support at the right time. This helped Outhouse remain a trusted and accessible front door to support for LGBTQ+ people across Ireland.



Objective 2.2:
Provide advocacy support for those individuals requiring assistance in accessing services.
Outcomes: ***(as outlined in the strategic plan)***
Outhouse is establishing an advocacy support service for LGBTQ+ individuals within three years, by which time we will have hired a Programmes and Services Manager and case worker to support those in need of help and support.
Progress:
In 2025, our Community Casework Service continued to grow and mature, providing intensive one-to-one support to LGBTQ+ people facing some of the most complex challenges in their lives. During the year, 116 individuals accessed the service through 460 one-to-one casework sessions. This represents a 76% increase in the number of people supported and a 136% increase in the number of casework appointments delivered compared with the previous year. The issues people brought to the service were rarely isolated. Many individuals experienced multiple and overlapping challenges, including asylum and immigration issues, homelessness and housing insecurity, mental health concerns, barriers to healthcare, loneliness and isolation, family rejection, discrimination, and trans-specific support needs. Housing insecurity featured in more than one-third of all casework engagements, highlighting the growing intersection between LGBTQ+ identity, poverty, and access to safe and secure accommodation. People seeking support often required assistance navigating multiple systems at once. In response, the service strengthened referral pathways and advocacy relationships across healthcare, housing, legal, counselling, addiction, and refugee support services. Referrals were made to organisations such as the Irish Refugee Council, Focus Ireland, Threshold, FLAC, the Legal Aid Board, GMHS, TENI, Spirasi, HIV Ireland, and Dublin Rape Crisis Centre, while many individuals were also connected into Outhouse's own social groups, peer support programmes, and community activities. Demand for the service continued to exceed available capacity. At year end, the average waiting time between referral and first appointment stood at 114 days, highlighting both the scale of unmet need within the LGBTQ+ community and the trust people place in the service. The Community Casework Service remains the first dedicated LGBTQ+ social care and advocacy service of its kind in Ireland. It continues to demonstrate the importance of providing holistic, community-based support that helps people navigate crisis, access services, and build stronger connections to their community.

New Table:

Measure	**2024**	**2025**	**Change**
Individuals supported	66	116	+75.8%

One-to-one casework sessions	195	460	+135.9%

Objective 2.3:
Provide tailored support and resources to staff on labour market activation programmes (LMAP) (community employment [CE] & community services programme [CSP]) to enhance their skills and employability and support their successful transition into sustainable employment.
Outcomes: ***(as outlined in the strategic plan)***
Within the next 12 months, 80% of staff on labour market activation programmes (CE & CSP) will report increased confidence and improved employability, and at least 50% will successfully transition into sustainable employment with the support of the programme over the next five years.
Progress:
Outhouse continued to invest in labour market activation programmes throughout 2025, providing opportunities for LGBTQ+ people and others facing barriers to employment to build skills, confidence, and work experience in a supportive environment. At year end, the organisation hosted 11 labour market activation positions across Community Employment and Community Services Programme schemes, with nine positions filled and two vacancies under recruitment. Over the last two years, five participants have successfully completed their placements and moved on to employment or other positive next steps, placing the organisation on track to achieve its long-term progression targets. Participants received practical workplace experience alongside tailored support to develop professional and life skills. This included training in workplace systems and technology, customer service, communication, time management, teamwork, professional boundaries, and the routines and expectations associated with sustained employment. For many participants, these opportunities represented an important step towards rebuilding confidence and reconnecting with the labour market. During the year, participants also took part in Team Training and Development Week, covering health and safety, trauma-informed care, supporting international protection applicants, professional boundaries, and understanding the Irish international protection system. Delivering labour market activation programmes requires a significant investment of management time, supervision, training, and support. As many participants work in frontline and customer-facing roles, balancing developmental objectives with the delivery of consistently high-quality services requires careful management. This can place additional pressure on operational teams and, at times, impact service delivery within our social enterprise activities. The appointment of a dedicated Hospitality Services Manager during 2025 has strengthened support, supervision, and skills development within our hospitality operations, helping to improve both participant outcomes and the overall quality of the services we provide. Despite these challenges, labour market activation programmes remain an important part of our mission, creating meaningful pathways into employment while supporting some of the most marginalised members of our community to develop skills, confidence, and independence.

Objective 2.4:
Offer educational and skill-building programmes that foster personal growth and development.
Outcomes: ***(as outlined in the strategic plan)***
Within two years, at least 100 individuals will have completed educational and skill-building programmes, resulting in them feeling better equipped in the courses' skill, as measured by pre-and post-programme assessments.

Progress:
While educational and skills-based programming remains an important part of our long-term vision, the management team took the decision to prioritise areas of greatest immediate community need, particularly those relating to crisis support, community connection, and social care interventions. The organisation remains committed to developing opportunities for personal growth, lifelong learning, and skills development. In response to growing demand and feedback from patrons, planning commenced during 2025 for the introduction of new educational programmes in 2026, including English as an Additional Language (EAL) classes and other skills-based personal development opportunities. These programmes are intended to respond directly to the needs identified through our support services, particularly among international protection applicants, refugees, and migrants. By supporting people to strengthen their language skills, build confidence, develop social connections, and improve access to employment and education, we aim to create new pathways towards participation, independence, and belonging.

Objective 2.5:
Cultivate an ethos of wellbeing and safety.
Outcomes: ***(as outlined in the strategic plan)***
In the next two years, we will reduce the number of safety-related incidents starting from a baseline to be established in 2023.
Progress:
Throughout 2025, we continued to strengthen the systems, practices, and culture that underpin wellbeing and safety across the organisation for patrons, volunteers, and staff. We maintained our Employee Assistance Programme (EAP) and continued to provide professional external supervision for our support team, recognising the importance of reflective practice and staff wellbeing when responding to complex and often challenging situations. Regular one-to-one meetings, professional development conversations, and wellbeing check-ins also remained an important part of supporting team members in their roles. Training remained a key focus throughout the year. Staff received training in professional boundaries, confidentiality, and trauma-informed care, while volunteers participated in two dedicated training days covering peer leadership, facilitation skills, safeguarding, health and safety, and service delivery standards. SafeTALK suicide alertness training was also provided to members of the team to strengthen our ability to respond appropriately when individuals experience emotional distress or crisis. We continued to invest in creating safe and welcoming environments for those accessing support. During the year, a new reception and intake space was introduced to provide greater privacy and dignity for patrons seeking information, support, and referrals, recognising that many people approach Outhouse at vulnerable moments in their lives. We also undertook a review of security arrangements for the centre and its immediate surroundings, working closely with An Garda Síochána to strengthen our preparedness and response to everyday safety and security issues. Closed-circuit television coverage was expanded throughout the building and surrounding areas, improving situational awareness and supporting the accurate recording and management of incidents when they occur. To ensure our safeguarding framework remains fit for purpose, we reviewed and updated both our Child Safeguarding Statement and our Vulnerable Adult Safeguarding Policy during the year. These updates reinforce our commitment to ensuring that everyone who engages with Outhouse can do so in an environment that is safe, respectful, and supportive. Together, these measures reflect our ongoing commitment to fostering a culture where wellbeing, dignity, and safety are embedded in every aspect of our work.

Objective 2.6:
Ensure services for the LGBTQ+ communities are comprehensive, accessible, and effective.
Outcomes: ***(as outlined in the strategic plan)***
Through collaborating with community organisations, government agencies and healthcare providers, we

will identify a comprehensive set of referral pathways for sign-posting to more appropriate service. We will also establish clear protocols for responding to safety concerns and emergencies and ensure team members are adequately trained to follow them. This will be completed in 2024.
Progress:
During 2025, we continued to strengthen the quality, accessibility, and effectiveness of our support services in response to growing demand and increasingly complex community needs. The referral pathways established in previous years became an increasingly important part of service delivery, enabling staff and volunteers to connect people quickly with appropriate supports across housing, healthcare, legal services, addiction services, mental health supports, refugee and migrant services, and specialist LGBTQ+ organisations. At the same time, our Community Casework Service became a recognised referral destination for a growing number of community and statutory partners, reflecting increasing confidence in the quality and impact of the support provided by Outhouse. As demand for support continued to grow, we expanded and strengthened our service coordination processes, ensuring people could move more easily between information and referral support, peer support, social groups, and one-to-one casework depending on their needs. A particular area of focus during the year was the continued development of trauma-informed practice. Staff and volunteers received training in trauma-informed care, professional boundaries, safeguarding, and responding to complex situations. These investments have helped strengthen our ability to respond effectively to people experiencing crisis, isolation, discrimination, housing insecurity, poor mental health, or the challenges associated with the international protection system. We also continued to improve the accessibility of our services. The growing participation of international protection applicants, refugees, migrants, trans and non-binary people, and disabled LGBTQ+ people has helped shape the development of our programmes and supports. Feedback from patrons continues to inform how services are designed and delivered, ensuring they remain responsive to the changing needs of the community. The increasing complexity of the issues presented to Outhouse demonstrates the importance of integrated, community-based support. By combining information and referral services, peer support, social connection, community casework, and strong external partnerships, we are creating a more coordinated and effective response to the needs of LGBTQ+ people across Ireland.

GOAL 3 - Culture: A space to experience creativity, heritage, discovery, and fun.
By providing a space for people to explore, learn, and find joy and companionship, our patrons will have a deeper appreciation and pride in being in the LGBTQ+ community

Objective 3.1:
Celebrate LGBTQ+ heritage and culture. Showcase the unique perspectives and experiences of LGBTQ+ individuals.
Outcomes: ***(as outlined in the strategic plan)***
Within one year we will have created successful partnerships with two LGBTQ+ creatives and hosted exhibitions of their works.
Progress:
During 2025, Outhouse continued to celebrate and preserve LGBTQ+ culture and heritage through partnerships with artists, curators, and cultural organisations. As part of the Bealtaine Festival, we collaborated with Age & Opportunity and curator Francis Fay to present an exhibition exploring the life and legacy of Jack Saul, also known as "Dublin Jack". Born in Dublin in the nineteenth century, Saul was one of the few documented queer Irish people of his era whose story survives in the historical record. A sex worker who became associated with both the Dublin Castle and Cleveland Street scandals, his life offers a rare insight into sexuality, class, survival, and queer experience in Victorian Ireland. The exhibition was well attended and generated significant interest and discussion. By centring the life of Jack Saul, the project highlighted the often-overlooked experiences of sex workers within LGBTQ+ history and encouraged reflection on the realities of marginalisation, resilience, and survival, both historically and today. Arthouse 2025 once again provided a platform for LGBTQ+ artists and creatives to share their work with the public. Through exhibitions, events, and the annual charity auction, the programme celebrated contemporary queer creativity while raising vital funds to support the work of the centre. Particular

emphasis was placed on showcasing queer artists and ensuring LGBTQ+ voices remained visible within Dublin's cultural landscape. During the year, the Board and senior leadership team also reflected on progress towards the organisation's wider cultural objectives as part of the Strategic Plan mid-term review. While important progress has been made, culture was identified as an area where implementation has not advanced as quickly as originally envisaged. In response, work commenced towards the end of the year on a renewed cultural development plan to strengthen delivery, build new partnerships, and ensure Outhouse fulfils its ambition to be a leading platform for LGBTQ+ arts, culture, heritage, and storytelling. This renewed focus will help ensure that culture remains central to our mission of creating a community where LGBTQ+ people are safe, seen, and celebrated.

Objective 3.2:
Preserve and share LGBTQ+ history, heritage, and legacy through exhibitions, collections, and other cultural programming.
Outcomes: ***(as outlined in the strategic plan)***
Within the first year of implementing our LGBTQ+ history and heritage programming, we will achieve a minimum of 500 attendees to our events and exhibitions.
Progress:
This objective did not progress during 2025; this objective is scheduled to commence implementation in 2026.

Objective 3.3:
Engage with the broader cultural effort in the LGBTQ+ community.
Outcomes: ***(as outlined in the strategic plan)***
Within 12 months we will launch a range of creative workshops, events, and groups and to achieve a minimum of 500 attendees to these workshops within the first year of operation.
Progress:
This objective did not progress during 2025; this objective is scheduled to commence implementation in 2026.

Objective 3.4:
Promote creativity, expression, and self-discovery by offering workshops, classes, and other artistic and personal development opportunities.
Outcomes: ***(as outlined in the strategic plan)***
Within 12 months we will launch a range of creative workshops, events, and groups and to achieve a minimum of 500 attendees to these workshops within the first year of operation.
Progress:
This objective did not progress during 2025; this objective is scheduled to commence implementation in 2026.

GOAL 4 - Campaigns: A strong, credible, and trusted voice for LGBTQ+ people and communities.
By amplifying voices, actively campaigning, and joining coalitions, we will be a strong voice for our communities. Our

solution-focused policy positions will impact on laws, policy and practice and improve the rights, protections, and lived experience of LGBTQ+ people.

Objective 4.1:
Amplify the stories and experiences of LGBTQ+ individuals and communities to raise awareness and advocate for change.
Outcomes: ***(as outlined in the strategic plan)***
Outhouse's external communications and lobbying work gives visibility to the stories and experiences of LGBTQ+ individuals.
Progress:
We continued to play a leading role in public policy, advocacy, and public discourse on LGBTQ+ issues throughout 2025, ensuring community voices remained visible in decision-making processes at local, national, and international levels. Key achievements included: ● Undertaking 197 lobbying activities and making 7 formal policy submissions across issues including trans healthcare, housing and homelessness, community safety, poverty, social inclusion, equality, foreign affairs, and European policy. ● Supporting the implementation of the Hate Crime Act, with the first prosecutions secured under the legislation during the year. ● Strengthening LGBTQ+ representation within local government through our Chief Executive's election to Dublin City Council's Housing and Social Inclusion Strategic Policy Committee, representing vulnerable, marginalised, and at-risk communities on one of the defining social issues of our time. ● Submitting our second annual pre-budget submission to Government, setting out policy and investment priorities to improve the lives of LGBTQ+ people and strengthen community infrastructure. ● Playing a leading role in the development and implementation of the new National LGBTIQ+ Inclusion Strategy and associated action planning processes. ● Continuing to work in partnership with LGBTQ+ organisations, community groups, public bodies, and policymakers to advance equality, inclusion, and human rights. As leadership across the LGBTQ+ sector continued to evolve, Outhouse increasingly found itself acting as a trusted voice for the community. We were regularly called upon by government, policymakers, journalists, and partners to provide insight, evidence, and lived experience perspectives on issues affecting LGBTQ+ people. This growing role reflects both the scale of our work and the trust placed in the organisation. It also brings increased responsibility to ensure that the voices, experiences, and needs of LGBTQ+ communities remain visible in public debate and policy development. These achievements demonstrate the impact of sustained, evidence-based advocacy rooted in community experience and our continued commitment to ensuring that LGBTQ+ people are safe, seen, and celebrated.

Objective 4.2:
Campaign for laws, policies, and strategies that enhance equality and protect the human rights of LGBTQ+ people.
Outcomes: ***(as outlined in the strategic plan)***
The organisation successfully advocates for laws and public policy that enhances equality and protects the human rights of LGBTQ+ people.
Progress:
Progress update same as for *Objective 4.1*.

Objective 4.3:

Foster a culture of activism and engagement.
Outcomes: ***(as outlined in the strategic plan)***
The number of campaigns/advocacy groups which have used Outhouse as a base/consulted with Outhouse before their establishment will increase.
Progress:
This objective did not progress during 2025; it is planned to progress implementation of this strategic objective when additional policy and advocacy capacity is brought on stream in 2026.

Objective 4.4:
Maximise impact and create lasting change.
Outcomes: ***(as outlined in the strategic plan)***
Within a year, Outhouse has successfully convened a broad coalition of organisations working on LGBTQ+ homelessness, poverty and safety. Dublin City will join the Rainbow Cities network within three years.
Progress:
We continued to deepen our role in convening partnerships, generating evidence, and shaping policy responses to some of the most pressing issues facing LGBTQ+ communities, including poverty, homelessness, community safety, and social inclusion. On community safety, our Chief Executive was appointed by the Minister for Justice to the Dublin South and East Local Community Safety Partnership under Ireland's new statutory community safety framework, while continuing to maintain strong links with the former Dublin North Inner City Local Community Safety Partnership, now operating as Dublin Central. This work helps ensure LGBTQ+ voices and experiences are reflected in local community safety planning and decision-making. During the year, Outhouse also assumed the role of national lead and chair of the LGBTQ+ Safety and Policing Working Group. Through this role, we coordinate engagement between LGBTQ+ organisations, An Garda Síochána, the National Office for Community Safety, and the Department of Justice, helping to identify emerging issues and strengthen responses to community safety concerns at a national level. Our work with the North Inner City Drug and Alcohol Task Force also continued throughout the year. This included ongoing engagement around substance use, harm reduction, and the development of a needs analysis to better understand the experiences of LGBTQ+ people affected by addiction and related challenges. On homelessness, Outhouse continued to host and coordinate the National LGBTQ+ Homelessness Working Group, bringing together community organisations, researchers, and service providers to advance understanding and action on LGBTQ+ housing insecurity. While a funding application to support a dedicated research project was unsuccessful, we continue to explore alternative opportunities to progress this important work. On poverty, significant progress was made through our Pride and Poverty research project, undertaken in partnership with the European Anti-Poverty Network and supported by the Irish Human Rights and Equality Commission. By year end, the research was at an advanced stage and had identified rates of material deprivation among LGBTQ+ people that were approximately three times higher than those experienced by the general population. The research is due for publication in early 2026 and will provide an important evidence base for future policy and advocacy work. These initiatives reflect Outhouse's commitment to addressing the root causes of inequality, ensuring LGBTQ+ experiences are visible within public policy, and building the evidence, partnerships, and coalitions needed to create lasting social change.

Objective 4.5:
Actively partake in international movements to promote LGBTQ+ rights and equality.
Outcomes: ***(as outlined in the strategic plan)***

Within one year, Outhouse will participate in at least two international events or campaigns that promote LGBTQ+ rights and equality and establish partnerships with at least one international LGBTQ+ organisation.
Progress:
Throughout 2025, Outhouse continued to strengthen its engagement with the international LGBTQ+ movement, recognising that the challenges facing our communities increasingly transcend national borders. We continued to advocate for Ireland to play a stronger role in advancing LGBTQ+ rights internationally, including calling for increased overseas development assistance to support LGBTQ+ communities globally and engaging with Government on proposals to strengthen Ireland's international leadership in this area. A major focus during the year was preparing for Ireland's Presidency of the Council of the European Union, which will take place from July to December 2026. This presents a unique opportunity to elevate LGBTQ+ equality, human rights, and inclusion within European policy discussions at a time when many communities across Europe and Central Asia face increasing political hostility, discrimination, and restrictions on civil society. In this context, Outhouse played a leading role in securing the successful bid to bring the ILGA-Europe Annual Conference to Dublin in October 2026. The conference is the largest gathering of the LGBTQ+ movement in Europe and Central Asia, bringing together activists, community organisations, policymakers, funders, and human rights defenders from across the region. Working alongside our partners in LGBT Ireland and ILGA-Europe, Outhouse will serve as lead local host for the conference. The event represents a significant opportunity to strengthen international solidarity, share knowledge and experience, and showcase Ireland's contribution to LGBTQ+ equality. It will also enable Irish organisations and policymakers to engage directly with the realities facing LGBTQ+ communities across Europe and Central Asia, while positioning Ireland as a centre for dialogue, collaboration, and leadership within the movement. These developments reflect Outhouse's growing role within the international LGBTQ+ community and our commitment to ensuring that local action is informed by global solidarity, shared learning, and collective advocacy.

Objective 4.6:
To provide LGBTQ+ education and training to relevant sectors, enhancing LGBTQ+ inclusion.
Outcomes: ***(as outlined in the strategic plan)***
Within 18 months, 70% of training participants report improved confidence in or knowledge of LGBTQ+ topics as measured by a post-training survey.
Progress:
In 2025, Outhouse continued to expand its LGBTQ+ inclusion training and education programme, delivering 35 workshops across a diverse range of organisations and sectors. This represents an increase of almost 30% on the previous year. The programme generated €38,820 in earned income, an increase of 39% compared with 2024, demonstrating both growing demand for our expertise and the programme's contribution to the organisation's financial sustainability. Feedback from participants remained exceptionally strong. Workshop attendees rated the overall quality of training at an average of 9.7 out of 10, while 100% reported an improved understanding of LGBTQ+ issues and inclusion. The vast majority described this improvement as significant. Participants consistently reported increased confidence in discussing LGBTQ+ topics, understanding inclusive language and terminology, and creating more welcoming and inclusive environments within their workplaces and communities. More than 90% indicated they were very likely to apply what they had learned in their professional or personal lives. The practical value of the training continued to be a key strength. All respondents reported receiving useful strategies and tools to promote LGBTQ+ inclusion, while facilitators were consistently rated as knowledgeable, engaging, and responsive to questions and discussion. Feedback highlighted particular appreciation for the use of lived experience, practical workplace examples, discussions on gender identity and inclusion, and opportunities to reflect on privilege, assumptions, and allyship. These results demonstrate the continued demand for high-quality LGBTQ+ inclusion training and affirm Outhouse's role in helping organisations, communities, and individuals build safer, more inclusive

environments for LGBTQ+ people.

Objective 4.7:
To bring an LGBTQ+ perspective to climate action and climate justice issues.
Outcomes: ***(as outlined in the strategic plan)***
Outhouse will join and actively participate in Coalition 2030 starting in 2023. Coalition 2030 is an alliance of seventy civil society organisations from the international development, environmental, anti-poverty, and trade union sectors working together to ensure Ireland keeps its promise to achieve the Sustainable Development Goals (SDGs) in Ireland and abroad.
Progress:
Our direct engagement on climate justice and sustainability issues remained limited during 2025 as organisational resources were focused on areas of urgent community need, including community safety, trans healthcare, poverty, housing, and social inclusion. Despite this, Outhouse continued to actively participate in Coalition 2030, ensuring LGBTQ+ perspectives remained represented within broader national conversations on sustainability, climate action, social justice, and international development. Internally, we maintained a strong focus on organisational sustainability. This included continued efforts to reduce energy consumption, minimise waste, improve procurement practices, and embed sustainability considerations into the day-to-day operation of the centre. While modest in scale, these actions reflect our commitment to responsible stewardship of both financial and environmental resources. Importantly, 2025 marked a significant step forward in ensuring LGBTQ+ voices are represented within Ireland's national sustainable development framework. During the year, our Chief Executive was appointed to the National Oversight Committee for the Sustainable Development Goals, convened by the Department of Climate, Energy and the Environment. Through this role, Outhouse will contribute to national discussions on the implementation of the Sustainable Development Goals and help ensure that LGBTQ+ communities are not overlooked in policies and programmes designed to create a more sustainable, equitable, and inclusive society. As understanding grows of the disproportionate impact that poverty, housing insecurity, health inequalities, and social exclusion can have on LGBTQ+ communities, we anticipate this area of work becoming increasingly important in the years ahead. Outhouse remains committed to ensuring that the principle of "leaving no one behind" includes LGBTQ+ people and communities in Ireland and beyond.

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

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

Objective 5.1:
Nurture a high-performing team rooted in team members' wellbeing and professional development.
Outcomes: ***(as outlined in the strategic plan)***
Within two years, 80% of team members will have taken up training and development opportunities associated with their roles. Following the launch of this Strategic Plan, every team member will be supported in understanding their role in its delivery and will be responsible for delivering agreed quantified outputs within agreed time frames.
Progress:
In 2025, Outhouse continued to invest in team culture, wellbeing, and professional development, recognising that our people remain the foundation of our impact. ● Monthly whole-team meetings continued throughout the year, creating opportunities for connection, collaboration, communication, and shared ownership of organisational goals across the team.

- Team Development Week was again a success, with a high proportion of staff participating in role-specific training and development opportunities. During the year, Outhouse also rolled out trauma-informed care training across both staff and volunteers, strengthening our collective ability to provide safe, compassionate, and person-centred support.

- Two team members were supported to pursue further and higher education related to their roles, reflecting our ongoing commitment to professional development and lifelong learning.

- Regular supervision, support, and one-to-one check-ins between staff and line managers remained a cornerstone of our Performance Management and Development Framework. The system continues to support accountability, professional growth, and staff wellbeing across the organisation.

- During the year, Outhouse conducted its first organisation-wide employee engagement survey. Results were highly encouraging, with overall engagement levels exceeding sector benchmarks and particularly strong results in relation to organisational purpose, relationships with managers, professional development, and staff involvement in decision-making.

- To further support staff wellbeing, Outhouse continued to provide access to an Employee Assistance Programme and introduced a dedicated weekly support team meeting for frontline staff. This space provides opportunities for reflection, peer support, collaboration, and debriefing, recognising the emotional demands of community-facing work and the potential impact of vicarious trauma.

- Significant change took place across parts of the organisation during the year, particularly within front-of-house operations. While some challenges remain in strengthening communication and cohesion across different teams and functions, the employee engagement survey suggests that Outhouse continues to outperform comparable organisations across many key indicators of staff engagement and workplace culture.

Building a unified, values-led culture remains an ongoing priority. We are encouraged by the progress made to date and remain committed to supporting a workplace where people can thrive, develop, and contribute meaningfully to our shared mission.

Objective 5.2:
Establish and maintain a strong team culture grounded by our values.
Outcomes: ***(as outlined in the strategic plan)***
Within two years, 80% of team members will take up training and development opportunities associated with their roles.
Progress:
Progress update same as for *Objective 5.1*.

Objective 5.3:
To grow earned income and fundraising to ensure sustainability and growth.
Outcomes: ***(as outlined in the strategic plan)***
The organisation has the financial resources to deliver its strategic and operational plans.
Progress:
In 2025, Outhouse continued to strengthen its financial sustainability through a combination of fundraising, earned income growth, and careful financial management. Key highlights included:

- Fundraising income reached €295,142 against a target of €340,325. While below target, this represents continued growth in a challenging fundraising environment characterised by increasing competition for funding and growing uncertainty around diversity, equity, and inclusion investments.
- Tight financial controls were maintained throughout the year, ensuring resources were directed towards strategic priorities while maintaining organisational stability.
- Café income reached €82,619 against a target of €77,710, exceeding expectations and almost doubling performance compared with the previous year. This growth reflects sustained investment in the service, including the appointment of a dedicated Hospitality Services Manager and a renewed focus on quality, customer experience, systems, and marketing.
- Venue hire and office rental income reached €61,452 against a target of €76,025. Performance was impacted by operational challenges, staffing changes, and the organisation's continued commitment to ensuring affordable access for community groups, many of whom face significant financial pressures.
- During the year, work commenced on a new equitable pricing framework based on the principle that everyone who uses the centre contributes towards its sustainability. This will support a gradual move away from the provision of free space while maintaining affordability and accessibility for community groups.

Looking ahead, Outhouse intends to continue investing in earned income opportunities, particularly within hospitality and commercial activities. As fundraising markets become increasingly volatile, diversifying income streams and maximising the value of existing assets will remain a key priority for the organisation.

Objective 5.4:
Operate transparently and ethically, following best practices in not-for-profit management and governance.
Outcomes: ***(as outlined in the strategic plan)***
Within three years, the organisation will be recognised as a leader in transparency and ethical management in the charitable sector, having won a sectoral award for governance.
Progress:
Throughout 2025, Outhouse continued to uphold the highest standards of ethical governance and transparency, ensuring accountability to the LGBTQ+ community and wider public. ● During the year, the Board completed a comprehensive review of the organisation's Constitution. Following approval by members and consent from the Charities Regulator, the revised Constitution came into effect. The updated governance framework reflects developments in charity and company law, modernises the organisation's charitable purpose and objects, and provides greater clarity regarding Outhouse's role in serving and advancing the wellbeing of the LGBTQ+ community. ● The Board participated in an externally facilitated governance review process conducted by Boardmatch Ireland. The review identified areas of strength and opportunities for further development, including a number of skills gaps. In response, the Board commenced a targeted recruitment campaign for new trustees at the end of the year. ● Outhouse was again shortlisted for Board of the Year at the Charities Excellence Awards and was shortlisted for a Good Governance Award in recognition of the organisation's Annual Report and Financial Statements. ● The organisation maintained its Triple Lock status throughout the year, demonstrating its continued commitment to transparent reporting, ethical fundraising, and strong governance practices. These actions reflect a sustained commitment to responsible stewardship and sector leadership. Outhouse continues to set a strong example of how LGBTQ+ organisations can lead with integrity, openness, and accountability in pursuit of their charitable purpose.

Objective 5.5:
Invest in research, evaluation, and data analysis to inform decision-making and measure impact.
Outcomes: ***(as outlined in the strategic plan)***

Within three years, we will have established a robust research and evaluation programme that regularly produces insights and recommendations that inform decision-making, as measured by the number of research and evaluation reports produced, the percentage of programmes and initiatives that are informed by research and evaluation data, and feedback from stakeholders.
Progress:
In 2025, Outhouse continued embedding data, evaluation, and learning across its services and strategy. ● During 2025, Outhouse continued to strengthen the implementation of its Monitoring, Evaluation, and Learning (MEL) Framework. The framework has improved our ability to understand the needs and experiences of patrons accessing our services, strengthened organisational decision-making, and enhanced our capacity to measure impact across programmes, services, and advocacy initiatives. ● Research activities continued throughout the year on Pride and Poverty: A Study of Economic Challenges in the LGBTQ+ Community, funded by the Irish Human Rights and Equality Commission (IHREC). The research revealed stark levels of economic disadvantage within Ireland's LGBTQ+ community, with rates of material deprivation significantly higher than those experienced by the general population. The final report was scheduled for publication in early 2026. ● In collaboration with TU Dublin, work continued on a PhD examining LGBTQ+ charitable giving and pro-social preferences. During the year, the researcher completed a literature review, published academic papers, undertook primary research within the LGBTQ+ community, and commissioned public polling. Early findings are already informing Outhouse's fundraising strategy and providing valuable insights into philanthropic engagement within the community. ● Unfortunately, Outhouse was unsuccessful in securing funding for the Chosen Families | Arrival Cities PhD project, developed in partnership with DCU, Barcelona, and Cologne. While disappointing, we continue to explore opportunities to advance this important research, which seeks to better understand belonging, community-building, and inclusion among LGBTQ+ migrants. ● A major funding application for a PhD project exploring LGBTQ+ homelessness, with a particular focus on trans and gender non-conforming people's experiences of housing exclusion, was also unsuccessful. We remain committed to progressing this research agenda and are actively exploring alternative funding opportunities. ● During the year, Outhouse agreed to partner with the North Inner City Drug and Alcohol Task Force on a feasibility and needs analysis study examining patterns of drug and alcohol use within the LGBTQ+ community. The findings will help inform future service development, policy responses, and supports for LGBTQ+ people affected by substance use. As a result of the significant growth in research activity in recent years, organisational capacity to support additional research projects remains limited. Outhouse remains committed to research that advances our mission and amplifies lived experience, but increasingly prioritises projects that demonstrate strategic alignment, community benefit, and the potential to inform policy, practice, and service development.

Objective 5.6:
To minimise the environmental impact of the centre's activities.
Outcomes: ***(as outlined in the strategic plan)***
Within five years, the centre will have reduced its carbon footprint by 30%, as measured by an annual sustainability report that tracks progress on key environmental metrics such as energy use, waste reduction, and water consumption.
Progress:
In 2025, we made significant progress towards our goal of reducing Outhouse's carbon footprint by 30% by 2028. Electricity consumption reduced by 23.1% during the year, while estimated CO_2 emissions fell by 23.3%. Since our 2022 baseline, emissions have reduced by 25.7%, meaning that more than four-fifths of our strategic target has already been achieved. During the year, Outhouse secured funding through the Community Centres Investment Fund to implement the recommendations of a detailed energy audit completed in 2024. A programme of energy efficiency improvements will be delivered during 2026 and 2027. The Charity also continued to operate a comprehensive recycling system, procure refurbished ICT equipment where possible, and source 100% renewable electricity for the centre.

Objective 5.7:
Stay relevant to our communities and stakeholders.
Outcomes: ***(as outlined in the strategic plan)***
Within three years, the organisation will increase its reach and engagement among the LGBTQ+ communities, as measured by our website traffic, social media following, footfall in the centre, and attendance at events and programmes. In year 3 of the strategic plan, the organisation has conducted a mid-term review and update to ensure our strategy remains relevant to the changing environment. Outhouse carries out an annual stakeholder feedback survey which informs future planning and provides indicator and outcome data highlighting progress in implementing the strategic plan.
Progress:
In 2025, Outhouse continued to grow its reach and engagement across a diverse range of LGBTQ+ communities. Key highlights included: ● We welcomed 57,118 visits to the centre, exceeding our target of 52,000 and representing an 18% increase on 2024. ● We hosted 2,178 events and bookings, significantly exceeding our target of 900. Improved recording and monitoring systems introduced during the year have increased the accuracy and completeness of this reporting. ● Our website received 42,210 visits. While this represents a slight decline on the previous year, our digital channels continued to play an important role in connecting people with services, supports, and events. ● Our social media audience grew to 23,613, up from 20,024 in 2024 and 16,710 in 2023, demonstrating continued growth in our reach and visibility. ● Our annual stakeholder consultation survey received 146 responses and highlighted the growing diversity of the communities engaging with Outhouse: ○ 38% of respondents identified as Black, Asian, Latino, mixed heritage, or another non-white ethnic background. ○ 16% of respondents identified as transgender. ○ 6% of respondents identified as intersex. ○ Respondents represented 27 nationalities and spoke 56 languages. The survey reinforced the importance of our continued focus on intersectionality, social inclusion, and community connection. Respondents particularly valued Outhouse as a welcoming, affirming, and community-led space, while highlighting the importance of continued investment in social events, cultural programming, and opportunities to build meaningful connections with others. These findings demonstrate that Outhouse continues to grow both its reach and relevance, while serving an increasingly diverse LGBTQ+ community whose experiences and needs continue to shape the future direction of the organisation. The consultation findings informed the Strategic Plan mid-term review undertaken during the year.

Objective 5.8:
To have a Board of Trustees capable of guiding the organisation towards its goals and achieving its charitable purpose.
Outcomes: ***(as outlined in the strategic plan)***
A stronger and more effective charity that is better equipped to achieve its charitable purpose.
Progress:
In 2025, Outhouse continued to invest in a strong, skilled, and values-led Board of Trustees. ● During 2025, the Board experienced a number of changes in its membership. Jean-Philippe resigned from the Board during the year, and Keith McCarthy retired at the AGM following many years of dedicated service to the organisation. Keith made a significant contribution to strengthening the organisation's people, volunteer, and organisational development infrastructure and helped lay the foundations for the sustained growth and development of Outhouse over recent years. ● A new Constitution, developed with the pro bono support of A&L Goodbody, was approved by

members and subsequently approved by the Charities Regulator during the year. The revised Constitution modernises the governance framework of the organisation, reflects developments in charity and company law, updates the charitable purpose and objects of the organisation, and provides greater clarity regarding Outhouse's role in advancing the wellbeing, inclusion, and equality of the LGBTQ+ community as a whole.

- During the year, the Board completed a comprehensive governance review process to support continuous improvement and ensure that its structures, practices, and effectiveness remain aligned with the needs of a growing and increasingly complex organisation.
- The Board was again shortlisted for Board of the Year at the Charities Excellence Awards and was shortlisted in the Good Governance Awards in recognition of the organisation's annual report and commitment to transparent reporting practices. Outhouse was also shortlisted at the GALAS Awards as Community Organisation of the Year.

These recognitions reflect the Board's ongoing commitment to best-in-class governance, ethical and strategic leadership, and a strong focus on delivering meaningful outcomes for the patrons of the centre and the wider LGBTQ+ community.

Staff and Volunteers

Staff

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

	2025	2024
Management	5	5
Direct Charitable Activity Staff	13	12
Total	18	17

A new, more accurate method of calculating the average number employed by the charity in 2024 has been implemented, had the old method been applied, the total figure would have been 22.

Aggregate payroll costs incurred during the year:

	2025	2024
Wages and salaries	552,882	447,182
Social security costs	57,974	46,424
Pension costs	17,254	5,394
Total	629,110	499,000

A total of 1 employee(s) earned remuneration over €50,000 in 2025 as follows:

	2025	2024
€50,000 - €60,000	0	0
€60,001 - €70,000	0	0
€70,001 - €80,000	1	1

Remuneration includes salaries and any benefits in kind.

Remuneration Policy
The Charity has a remuneration policy that has been agreed upon by the Human Resources and Nominations Committee as delegated by the Board. This policy states that we seek to be competitive with our peers. As a general principle, the Charity pitches its salaries at the median of the marketplace. A salary grading structure was put in place in 2022 to assist in planning and modeling this framework was updated at the end of 2024 following the publication of a new report into pay, terms and conditions of employment in the non-profit sector in Ireland by the Wheel. There is

no automatic award of annual increments. The organisation strives to ensure that it pays the living wage.

Chief Executive Remuneration
The CEO, Oisin O'Reilly, commenced on 11 April 2022. His remuneration in 2025 was €74,060 (2024: €74,060). He received an employer contribution to his pension of 5% of gross salary which is included in the figure reported; he has no additional benefits. His employment contract does not include a performance-related award scheme of any benefits-in-kind/perquisites.

Key Management Remuneration
Remuneration paid to key managing personnel at the Charity in 2025 amounted to €257,170 (2024: €210,623). Key management personnel includes the CEO (full-time), Operations and Development Manager (full-time), Programmes and Services Manager (full-time) Finance Manager (part-time), Fundraising, Marketing, and Communications Manager (full-time), and the Hospitality Services Manager (full-time). Contracts of employment do not include a performance-related reward scheme or any benefit-in-kind/perquisites. The growth in this cost relates to the expansion of the management team by one full time role and annual adjustments in pay and benefits. The Hospitality Services Manager joined the team on 24 March 2025 and so their full year salary is reflected in the 2025 figure.

Oisín O'Reilly (he/him) Chief Executive Officer	Oisín O'Reilly (he/him) is the CEO of Outhouse LGBTQ+ Centre, with 20+ years of experience in social justice campaigns, fundraising, and nonprofit leadership. He has served on boards for organisations like the International LGBTQ+ Youth and Student Organisation and Dublin LGBTQ+ Pride. He is the Chairperson of the Irish Refugee Council. He is a dedicated advocate for LGBTQ+ equity and human rights in Ireland.
Seán Delaney (he/ they) Operations and Development Manager	Seán Delaney (he/them) is the Operations and Development Manager of Outhouse LGBTQ+ Centre. He has worked across numerous industries, including hospitality, heritage, and arts/culture. He is now delighted to apply his skills and experience to create a world where LGBTQ+ people are safe, seen, and celebrated. He also moonlights as a poet and writer, with work published in numerous publications and performed on stages across Ireland.
John Mee (he/ him) Fundraising, Marketing, and Communications Manager	John Mee (he/him) is the Fundraising, Marketing, and Communications Manager of Outhouse LGBTQ+ Centre. With almost ten years of experience in marketing with one of the world's biggest brands and several years of voluntary work with youth suicide prevention programmes, he is passionate about applying his skills to serve and empower the LGBTQ+ community.
Hannah Kelly (she/her) Programmes and Services Manager	Hannah Kelly (she/her) is the Programmes and Services Manager at Outhouse LGBTQ+ Centre. Her role at Outhouse involves creating and maintaining different social, peer support, and personal development groups as well as overseeing the Community Casework service, the centre's key support work, and direct advocacy service. Hannah has a background in the non-profit sector, specifically in disability, working to promote the authentic inclusion of disabled student voices. She believes person-centred approaches should underpin all community services. Outside of her work with Outhouse, Hannah is a board member, volunteers with Dublin Lesbian Line, and is a trained facilitator.
Morgan O'Regan (he/ him) Finance Manager	Morgan O'Regan (he/ him) is the Finance Manager at Outhouse. A qualified accountant, Morgan has been with Outhouse for two years and has had nine years of

	experience working in the not-for-profit sector.
Anita Thoma (she/ her) Hospitality Services Manager	Our Hospitality Services Manager, Anita Thoma, brings a wealth of experience and passion to the Outhouse Café. A classically trained chef and former Head Chef and co-owner of Il Primo, Anita has also led food innovation with top Dublin restaurants like Sprezzatura and Las Tapas De Lola. Beyond the kitchen, Anita has been a long-time LGBTQ+ activist, having worked with GCN and Dublin Lesbian Line. She now channels her expertise into elevating our café and catering offerings, combining delicious food with meaningful community connection.

Team Training and Development
The Charity operates a further education scheme for team members and actively encourages the continuing professional development of the team. Participating staff members may be entitled to either paid or unpaid leave, or a combination of both, to attend an approved course or contribute towards the cost of academic fees. All courses relate to identified organisational needs and are dealt with case-by-case. During 2025 two staff members (2024: 2) were supported to progress relevant professional qualifications through the scheme.

Diversity, Equity, and Inclusion
Outhouse is committed to being an inclusive and diverse organisation. Indeed, this is at the core of the organisation’s charitable purpose. All employees, volunteers, and patrons are treated with dignity and respect, provided with equal opportunity, and not discriminated against.
We do not discriminate based on race, ethnicity, skin colour, class, ancestry, national origin, religion, sex, sex characteristics, sexual orientation, gender identity or expression, age, disability, anti-body status, civil status, being in receipt of a HAP payment, or membership of the Roma or travelling community.
The Charity is fully compliant with the requirements of the Equal Status Acts 2000-2018 and the Employment Equality Acts 1998-2015.

Performance Management
The Board agreed a new performance management and development policy in November 2023. The policy framework provides for managing, enhancing, and improving the performance of team members. It establishes a direct link from the multi-annual strategic plan through the annual operational plan to individual team members’ objectives. The new framework was implementated in 2024 and was successfully used throughout 2025 to guide performance across the team.

Energy Efficiency Report
Objective 5.6 of our strategic plan commits to reducing our carbon footprint by 30% by the end of 2028 from our 2022 baseline. During 2025, the Charity made significant progress towards this goal.

Electricity consumption reduced from 75,160 kWh in 2024 to 57,812 kWh in 2025, a reduction of 23.1%. Compared with our 2022 baseline, energy consumption has decreased by 10.1%, despite substantial growth in visitor numbers, community participation, service delivery, and organisational activity over the same period.

Estimated CO_2 emissions reduced from 25,995 kg in 2024 to 19,933 kg in 2025, a reduction of 23.3%. Since 2022, emissions have fallen by 25.7%, from 26,813 kg to 19,933 kg. This means the Charity has already achieved more than four-fifths of its strategic objective to reduce carbon emissions by 30% by 2028.

This progress reflects both improvements in the Charity's energy management and the continued decarbonisation of Ireland's electricity grid. Importantly, these reductions have been achieved while the Charity has continued to expand its reach, services, and impact for the LGBTQ+ community.

	2025	**2024**	**2023**	**2022**
Direct Consumption (kWh) Electricity, lighting, heating, ICT, cooling etc.	57,812	75,160	62,335	64,314
CO2 Emissions (kg)	19,933	25,995	25,988	26,813

The Charity remains committed to reducing its environmental impact and progressing the recommendations arising from the energy audit completed in 2024. During the year, work continued to secure funding and investment and a package of future energy efficiency improvements within the building will be progressed in 2026 and 2027 following the award of a grant through the Community Centers Investment Fund

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

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

Structure, Governance and Management

Structure
Outhouse Limited is registered in Ireland as a Company Limited by Guarantee incorporated in the Republic of Ireland under the Companies Act 2014. Under section 1180 of the Companies Act 2014, the Company is exempt from including the word 'limited' in its name. The Company does not have a share capital. Consequently, the member's liability is limited, subject to each member's undertaking to contribute to the Company's net assets or liabilities on winding up such amounts as may be required, not exceeding €1.27.
The Company was set up under a Memorandum of Association that established the charitable Company's objects and powers. The Company is governed by a Constitution and is managed by a Board of Directors. The Articles of Association and Constitution were last amended by a special resolution of the company on 13 September 2025; which received the consent of the Charities Regulator and became effective on the date. The new Constitution of the Charity modernised the governance of the organisation, taking into account legal changes and best practice in the non-profit sector. It also updated the main object/ charitable purpose of the company. The main objects/ charitable purposes of the Company is now:

(A) to establish, operate and provide or secure the establishment, operation and provision of a community and resource centre to promote social inclusion of members of the LGBTQ+ people and those who identify with or support such people;
(B) to provide information, programmes and services on a non-directional basis concerning physical or mental health and well-being, personal development or disadvantaged and marginalised groups and other services sought or required by the LGBTQ+ community;
(C) to provide for the relief of poverty or economic hardship for marginalised sections of the community by providing venues for meetings of groups, individuals, facilitators and counsellors and by providing beverages and snacks to disadvantaged members of the community, in each case, without a requirement to generate a financial return for the Company;
(D) to advance cultural and heritage events, seminars, workshops, exhibitions, lectures, courses and conferences and other facilities on issues relating to sexuality, sexual orientation, identity and gender expression or the LGBTQ+ community; and
(E) to advance the well-being of the community at large by promoting public understanding and awareness of the rights of and issues affecting LGBTQ+ people through the provision of education and information services about LGBTQ+ people for the general public from the aforementioned centre.

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

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

Directors/ Charity Trustees
Outhouse is governed by a Board of Directors with a maximum of 12 people. All Board members are volunteers and do not receive any remuneration for their participation as required by the Charities Act, 2009. They are entitled to reimbursement for out-of-pocket expenses in the discharge of their functions as Trustees.

The Board's policy requires a minimum of 6 Board meetings throughout the year. In 2025, the Board met 10 times

(2024: 10). An attendance policy is in place, with the Chair responsible for its implementation.

The organisation's constitution specifies a consecutive term limit for trustees/directors of 9-years, at which stage they must retire and will not be eligible for re-appointment for a minimum of three years thereafter.

Board Members

Seamus McManus (he/him) - Chairperson

Appointed: 12 December 2020

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

Keith McCarthy (he/him) - Deputy Chairperson

Appointed: 25 September 2021

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

Kumarin Athiemoolam (he/him) - Treasurer

Appointed: 27 February 2023

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

Kelly Mackey (she/her) - Company Secretary

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

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

Dr Etain Kidney (she/her)

Appointed: 25 September 2021

Resigned: 14 September 2024

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

Karen O'Sullivan (she/her)

Appointed: 03 December 2022

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

Dr Emma Dwan O'Reilly (she/her)

Appointed: 03 December 2022

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

Dr Martine Cuypers (she/ her)

Appointed: 03 December 2022

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

Dr Jean-Philippe Imbert (he/him)

Appointed: 27 February 2023

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

Aisling Nolan (She/Her)

Appointed: 21-07-2025

Aisling Nolan brings over 15 years of experience in the nonprofit sector, with extensive expertise in fundraising, communications, stakeholder engagement, strategic leadership, and organisational development. Throughout her career, she has consistently demonstrated excellence in income generation, relationship management, strategic planning, and building strong mission-driven partnerships.

In addition, Aisling is a mentor with The Elischer Foundation, supporting emerging leaders and professionals through guidance, encouragement, and knowledge-sharing drawn from her extensive leadership experience in the nonprofit sector.

Annie Hoey (She/Her)

Appointed: 20-10-2025

Annie Hoey is a theatre producer, wedding celebrant, activist, and public affairs consultant. She works across the arts, culture, youth, and LGBTQ+ sectors, developing projects that bring people together through creativity, participation, and storytelling. Annie served in Seanad Éireann from 2020 to 2025 and was the first openly bisexual person elected to Ireland's national parliament. She has held leadership and governance roles across a range of national organisations in the arts, education, youth, and equality sectors. She teaches laughter yoga, advocating for practices that include any and all bodies, and is a firm believer in bringing radical joy into everyday life.

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

Attendance at Board Meetings

Board Members	Meeting Attendance in 2025	Meeting Attendance in 2024
Séamus McManus (Chairperson)	9/10	9/10
Keith McCarthy (Deputy Chairperson)	7/8 Resigned 13/09/2025	8/10
Kelly Mackey (Company Secretary)	8/10	3/10
Kumarin Athiemoolam (Treasurer)	8/10	8/10
Etain Kidney	Resigned 14/09/2024	5/8
Karen O’Sullivan	7/10	4/10
Emma Dwan O’Reilly	5/10	7/10
Martine Cuypers	9/10	7/10
Jean-Philippe Imbert	2/6 Resigned 20 July 2025	8/10

The CEO, Oisín O’Reilly is invited to attend all Board meetings. Staff meeting attendance in 2025 was as follows:

Staff Attendees	2025 Board Meeting Attendance	2024 Board Meeting Attendance
Oisín O'Reilly (Chief Executive Officer)	10/10	10/10
Seán Delaney (Operations and Development Manager)	4/10	8/10
Talita Rodrigues (Executive Assistant)	5/10	5/8

Director/ Charity Trustee Expenses
In 2025, the total amount of vouched expenses paid to Board members was €0 (2024: €0).

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

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

Related Party Transactions
As well as donating their time and expertise during 2025, the Directors made unconditional donations of €1,013.63 (2024: €2,400.87) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2025 was €nil (2024: nil).

Key management personnel unconditionally donated €1,087.54 (2024: €744.80) to the Charity. There were no other related party transactions with key management personnel other than remuneration. Please see note 10 for further information on benefits paid to key management personnel.

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

31st December 2025

Recruitment and Selection of Board Members/ Trustees
Board Members are selected under the Board Recruitment and Selection Policy. Members are chosen based on their skills and any identified skill gaps on the Board. The Board reviews its composition annually.

During 2025 a public recruitment and selection process was commenced which is due to conclude in early 2026 in the appointment of several new Trustees to the charity to fill identified skills gaps on the Board following an external review process

Induction of Board Members
Induction occurs as soon as possible after the individual has joined the Board. Induction is the responsibility of the Company Secretary, in collaboration with the CEO and Chair of the Board.

Induction training includes a face-to-face meeting (where possible) covering the Charity's mission and aims, governance structures, core activities, history, and achievements. New Directors receive an induction pack which includes the Constitution, minutes of recent Board meetings, Board of Directors Policies and Procedures, Conflict of Interest / Loyalty Policy, and other relevant documents.

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

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

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

Outhouse was an early adopter of the Charities Statement of Recommended Practice (Charities SORP) and publishes its annual financial statements in accordance with Charities SORP guidance annually.

The organisation has completed implementation of the Charities Regulator Fundraising Guidelines and operates a professional fundraising team guided by high ethical standards.

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

In 2025, Outhouse submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Office on time.

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

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

Data Protection Act 2018 (GDPR)
Outhouse has developed GDPR Policies and Procedures specifically suited to the organisation with input from a GDPR consultant. A Data Protection Officer has been appointed in the organisation to oversee compliance in this area. The data privacy statement is available to read at www.outhouse.ie/privacy.

Lobbying and Political Donations
The Charity did not make any political donations during 2024 (2023: nil), and as a result, no disclosures are required under the Electoral Act, 1997.

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

The Safety, Health, and Welfare at Work Act 2005
Outhouse continues to take appropriate measures to protect the safety, health and welfare of all staff, and visitors and promote awareness within its office to meet this Act’s provisions. This extends to the Public Health (Tobacco) Acts 2002 and 2004.

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

Decision-Making
The Board has the following matters specifically reserved for its decision:
- Approval of all banking facilities including loans;
- Co-opting of new Trustees/ Board Members;
- The appointment or removal of Company Members;
- The appointment or removal of subcommittee members and chairpersons;
- The appointment or removal of the Chief Executive Officer (CEO);
- The approval of individual purchases greater than €3,000;
- The appointment or removal of the company's auditors;
- The approval of the Annual Financial Statements and Annual Report;
- The review and approval of changes to organisational policy;
- The review and approval of changes to financial policies and procedures;
- Approval of the charity's strategic plan and operational plans and budgets;
- Projects outside the scope of the strategic plan;
- Approving the use of the Company Seal;
- Annual Review of Risk and Internal Controls;
- Litigation;
- Business acquisitions and disposals; and
- The decision to take a position on any referendum to amend the constitution of the Irish State.

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

Reporting

The CEO reports directly to the Board. Board agendas are jointly planned by the Chair and CEO. As in previous years, in 2024, a Board planner tool was used to map the entire projected business of the Board throughout the year. A monthly report is prepared and submitted before each Board meeting for members to review.
Management accounts are prepared quarterly and include an analysis of the budget and the actual position of the organisation's income and expenditure as approved by the Board. Variances are calculated and explained. Trend analysis, projections, and year-on-year comparisons are also provided. Key issues are identified with sufficient explanation.

Committees of the Board and Terms of Reference
The Board is supported by a committee structure that deals with specific aspects of the Charity's work. There were four standing committees in 2025. The CEO, Oisín O'Reilly, attended all these subcommittees. Each subcommittee is governed by terms of reference that define the scope of their competencies and any delegated authorities.

- Finance, Audit, Risk, and Governance Committee
- HR and Nominations Committee
- Programmes, Advocacy, and Services Committee
- Fundraising and Marketing Committee

Finance, Audit, Risk, and Governance Committee

The Finance, Audit, and Risk Committee fulfils a vital role in the organisation's governance framework, assisting the Board in monitoring the internal control environment, risk management, financial reporting, governance and compliance, and internal and external audit. The committee met three times in 2025.

Committee Members	Meeting Attendance in 2025	Meeting Attendance in 2024
Kumarin Athiemoolam (Treasurer and Subcommittee Chair)	3/3	5/5
Kelly Mackey (Company Secretary)	2/3	2/5
Karen O’Sullivan (Board Member)	3/3	5/5
Séamus McManus (Chairperson of the Board)	3/3	3/5
Gerard Reynolds (Independent External Committee Member)	3/3	2/2
Oisín O’Reilly (CEO)	3/3	5/5
Seán Delaney (Operations and Development Manager)	2/3	4/5
Talita Rodrigues (Strategic Projects Lead and Executive Assistant)	3/3	3/3

HR and Nominations Committee

The HR and Nominations Committee assists the Board in fulfilling its obligations to the staff and volunteers by developing policy frameworks that recognise their contributions, reward them appropriately, and provide oversight for our compliance with employment law and volunteering best practices.

Additionally, the committee is responsible for identifying and reviewing the size and skills mix of the Board and its subcommittees and for identifying and nominating candidates for Board and committee membership. The committee met five times in 2025.

Committee Members	Meeting Attendance in 2025	Meeting Attendance in 2024
Keith McCarthy (Subcommittee Chair)	2/3 Resigned 13 September 2025	5/5
Séamus McManus (Chairperson of the Board)	4/5	4/5
Emma Dwan O'Reilly (Board Member)	5/5	4/5
Sonam Bhardwaj Barrett (Independent External Committee Member)	2/5 Resigned 31 December 2025	3/5
Oisín O'Reilly (CEO)	5/5	5/5
Seán Delaney (Operations and Development Manager)	2/5	3/5
Talita Rodrigues (Strategic Projects Lead and Executive Assistant)	2/5	2/4

Programmes, Advocacy, and Services Committee
The Programme, Advocacy, and Services Committee is responsible for ensuring the needs of the LGBTQ+ community are identified, and for making recommendations across all aspects of planning, delivery, and evaluation of programmes and services.
In addition, the committee plays an important role in providing strategic support and advice to the Board on public policy matters. The committee met four times in 2025.

Committee Members	Meeting Attendance in 2025	Meeting Attendance in 2024
Dr Jean-Philippe Imbert (Subcommittee Chair)	2/2 Resigned 20 July 2025	7/7
Kumarin Athiemoolam (Treasurer)	2/4	7/7
Dr Martine Cuypers (Board Member) (Subcommittee Chair from 20 July 2025 onwards)	4/4	5/7
Ronan Kennedy (Independent External Committee Member)	4/4	7/7
Annie Hoey (Independent External Committee Member)	1/4	2/2
Oisín O’Reilly (CEO)	3/4	7/7
Seán Delaney (Operations and Development Manager)	2/4	5/7
Hannah Kelly (Programs and Services Manager)	3/4	6/6
Talita Rodrigues (Strategic Projects Lead and Executive Assistant)	3/4	4/5

Fundraising and Marketing Committee
The Fundraising and Marketing Committee supports the Board in fulfilling its obligations to ensure sufficient financial resources are in place to achieve the organisation's mission.
The committee does this by guiding the development of a fundraising strategy and a related marketing strategy, and overseeing their implementation. The committee met four times in 2025.

Committee Members	Meeting Attendance in 2025	Meeting Attendance in 2024
Dr Etain Kidney (Subcommittee Chair - until 14 Sept 2025)	3/4	4/4
Dr Emma Dwan O'Reilly (Board Member)	4/4	4/4
Donna Parsons (Independent External Committee Member)	3/4	3/4
Siobhán Smith (Independent External Committee Member)	4/4	4/4
Aisling Nolan (Board Member & Subcommittee Chair from 14 Sept 2025)	1/4	3/4
Seán Bergin (Independent External Committee Member)	2/4	2/4
Oisín O'Reilly (CEO)	2/4	3/4
John Mee (Fundraising, Marketing, and Communications Manager)	4/4	4/4
Myriam Hooper (Marketing Officer)	3/4	2/4
Talita Rodrigues (Executive Assistant)	3/4	2/3

Financial Review
The results for the financial year are set out on page 50, with additional notes providing a more detailed breakdown of income and expenditure.

Financial Results
At the end of the financial year, the charity has assets of €1,229,925 (2024: €1,288,432) and liabilities of €285,888 (2024 - €381,204). The net assets of the charity increased by €36,809 (2024: decrease of €4,863). This decrease is primarily due to two factors: depreciation on the value of tangible assets (105 Capel Street), and an increase in deferred income on the balance sheet, representing pre-financing of activity in future periods.
Income Diversification

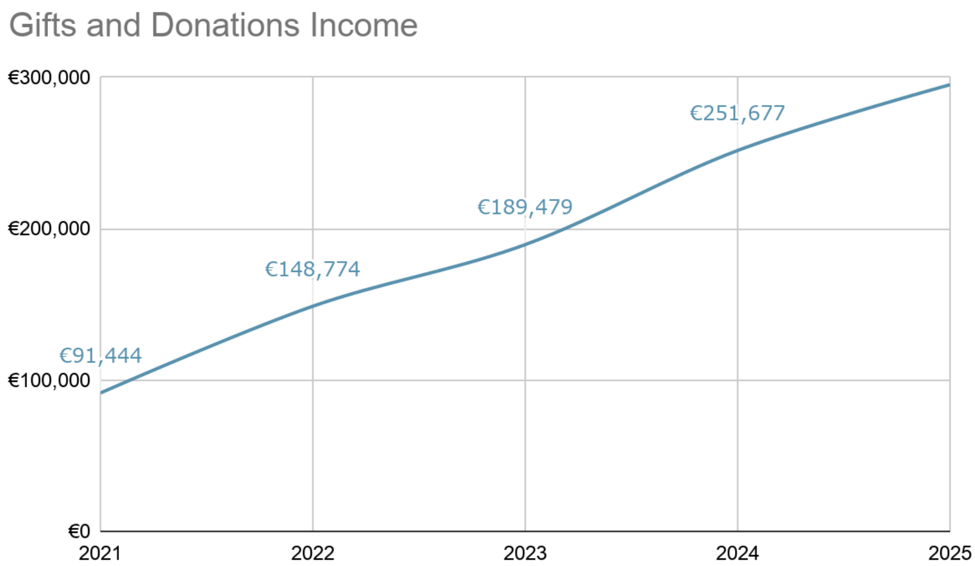
The organisation has historically relied on state grants and a modest amount of earned income as its core income-generating strategy. In response to the Covid-19 pandemic, 'Arthouse', an annual fundraising art auction, was established to help the charity diversify its income sources and provide for stability.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

Over the medium term, and while growing overall income levels, the board plans to reduce the proportion of income from government grants to 50% of overall revenue. Maintaining a balance of funding between state and non-state sources is important to mitigate the risks associated with a decline in any one source of income. It is also an essential guarantee of our independence in advancing our charitable purpose and objectives to ensure all LGBTQ+ people are safe, seen, and celebrated. In 2025 income from the state represented 53.9% of the organisation's revenue (2024: 58%).

Reserves Policy
Outhouse has a set reserves policy to ensure that the Charity's core activities could continue during a period of unforeseen difficulty - for example, a global economic crisis. The policy takes into account the cost of staff redundancies in an emergency, the risk associated with variances in planned incomes versus expenditure, and the Charity's contractual commitments.

The Trustees have established a target of building unrestricted cash reserves equal to three months' operating costs, plus 10% of the value of 105 Capel Street, the building owned by the Charity and used for its Charitable Activities. The Finance, Audit, Risk, and Governance Subcommittee advises on the appropriate level of reserves and planned contributions to the reserves set by the Board during the annual budget process and reviewed as necessary.
Fundraising Policy

Outhouse has organised an annual fundraising art auction, Arthouse, since 2020. In 2022 the Board approved an investment in establishing a professional fundraising function, enabling the Charity to solicit the financial support of individual donors, companies, trusts and foundations, among others to fund both general operating costs and specific projects and programmes. This has resulted in the growth of income from donations and legacies to €295,142 in 2025 from €91,444 in 2021.



Outhouse is committed to applying the highest standards of good governance and ethical fundraising practices in our work. We have completed the implementation of the Fundraising Guidance issued by the Charities Regulator and are in full compliance with the voluntary Statement Guiding Principles in Fundraising.
All institutional donors are ethically evaluated before engaging them in fundraising or monetary support for our mission. In 2024, we had cause to decline a donation on two occasions (2023: 1) due to ethical concerns.
Our professional fundraising staff are paid a fixed annual salary in line with best practice. There is no performance-related pay or bonus payable to professional fundraisers employed by the Charity.
Investment Policy

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

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

Principal State Funders & Other Grants
Refer to Note 5.2 for a listing of principal funders and other grants received in the period.

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

Financial Results
At the end of the financial year the charity had gross assets of €1,229,925 (2024 - €1,285,897) and gross liabilities of €285,888 (2024 - €378,669). The net assets of the charity have increased by €36,809.

Principal Risks and Uncertainties
Effective risk management is critical to the Board, ensuring that the Charity operates within its means and makes prudent financial decisions. In addition to financial risk management, the Trustees prioritise minimising risks to patrons and team members.

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

The Board is also aware of the wider global geo-political shifts that are having ongoing negative effects on the issue areas in which the organisation operates and the wider global economy, both of which pose a significant challenge for Outhouse’s future operations.

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

The Charity has an organisation-wide risk register which is reviewed by the Board on a rolling basis and, when required, in response to changes in the environment which increase risks and/or their potential impact. High-impact risks are identified, and mitigating strategies are discussed and agreed upon.
The Board is satisfied that appropriate systems and processes are in place to monitor, manage, and mitigate the charity's exposure to its major risks.

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

Dependency on Income Sources Risks
Outhouse remains significantly dependent on state grants. To reduce this risk, a Fundraising Manager was hired in November 2022, and the strategic plan, ‘Space for All,’ includes a goal to expand fundraising over the next five years. Additional capacity was added in 2024 with the hiring of an Executive Assistant, allowing the CEO and Fundraising Manager to focus more on income generation.

Funding and Fundraising Risks
Like many charities in Ireland, Outhouse relies on gifts, donations and grants income from state organisations, companies, trusts, and foundations, in addition to its earned revenues.
The ongoing economic uncertainty throughout 2025 and post year-end has created a volatile economic climate for charitable organisations. Following detailed modelling and assessments, the Board believes that the Charity is adequately positioned to manage the costs of running the Charity in the event of an economic decline worsening. Through regular finance and fundraising committee oversight of financial trends and performance and our ongoing investment in fundraising, the trustees intend to maintain and develop existing and new income sources to position the charity well to manage this risk.

Independence and Advocacy Risk
As a charity working to advance the rights, wellbeing, and inclusion of LGBTQ+ people, Outhouse must be able to advocate independently in pursuit of its charitable purpose. The organisation receives significant public funding, creating a potential risk that actual or perceived dependency on state funding could constrain its ability to speak openly about policy failures, service gaps, or decisions that negatively affect the communities it serves.
To mitigate this risk, Outhouse maintains a clear commitment to organisational independence. We work

collaboratively with sector partners to advance shared advocacy priorities, engage constructively through government oversight and consultation mechanisms, and continue to diversify our income through fundraising, philanthropy, and earned revenue streams. The Board has adopted the principle that Outhouse will not accept funding arrangements or conditions that compromise the organisation's independence, objectivity, or ability to pursue its charitable purpose. Maintaining a balanced mix of state and non-state income remains an important safeguard in preserving the charity's ability to advocate in the best interests of the LGBTQ+ community.

People Risk
The risk of over-reliance on key personnel is mitigated by having a senior leadership team reporting to the CEO, who in turn reports to the Trustees. This provides a succession plan for organisational leadership and reduces single points of failure.

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

Financial and Related Control Risk
The organisation mitigates its financial and related control risks as follows:

- It continually monitors the level of activity, prepares and monitors its budgets, targets, and projections;
- Internal control risks are minimised by the implementation of financial policies and procedures which control the authorisation of all transactions and projects;
- We have a policy to build our cash reserves equal to three months operating costs, plus 10% of the value of our premises, which when achieved will position the Company to meet its statutory obligations best.
- The Charity is in the advanced stages of implementing a Strategic Plan which will allow for the diversification of future funding and activities;
- It closely monitors emerging changes to regulations and legislation on an ongoing basis;
- It has minimal currency risk and credit risk; and,
- The Charity has assessed its interest rate risk on borrowings and determined that it can carry the increased interest rate costs associated with our lenders increasing in line with the ECB in the medium term.

Reputational Risk
The risk of reputation damage to the organisation in the charity sector caused by an event either within or outside the organisation's control. This risk is mitigated by regular engagement with The Wheel and Charities Institute Ireland (CII) to promote trust in the charity sector.

Additionally, regular Board and committee oversight of compliance and governance processes to ensure best practices and proactive engagement with partner organisations on good governance help to mitigate the risk further. The orgasniation has developed a Crisis Communications Plan which has been tested.
Child Protection and Safeguarding Risks

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

Outhouse has Child Protection and Safeguarding policies based on the Children First Act 2015 and Children First Guidelines 2017 and best practice recruitment policies and procedures.

Conflicts of Interest and Loyalty-Based Risks
The charity has a conflict of interest and loyalty policy. A register of interests is kept at the registered address of the Charity. None of the Directors or Senior Leadership Team had a material interest during the year ended 31 December 2025, in any contracts of significance concerning the Charity's business. The conflict of interests and loyalty policy was last reviewed in July 2023.

Service Demand and Capacity Risk
Demand for Outhouse services continues to grow in both scale and complexity. Rising demand for information and referral support, community casework, peer support, social connection, and crisis intervention services creates a risk that the organisation may be unable to meet community need within available resources. This could result in increased waiting times, pressure on staff and volunteers, reduced service quality, and an inability to respond effectively to emerging issues affecting LGBTQ+ people.

The organisation seeks to mitigate this risk through workforce planning, service prioritisation, volunteer recruitment and development, and ongoing investment in organisational capacity. Demand and service utilisation are monitored regularly to inform resource allocation and future planning. Outhouse continues to strengthen partnerships with other community and statutory organisations to improve referral pathways and ensure individuals can access appropriate support where specialist or additional services are required.

The Board recognises that demand for LGBTQ+ services is likely to continue to grow and remains committed to balancing service quality, accessibility, and organisational sustainability.
Building Condition and Accessibility Risk

Outhouse operates from a protected nineteenth-century building which presents ongoing challenges in relation to maintenance, accessibility, energy efficiency, and long-term sustainability.

The condition of the building remains a significant operational risk. As the centre continues to experience increasing levels of footfall and usage, the ageing nature of the premises requires ongoing investment to maintain safe, functional, and welcoming facilities for patrons, volunteers, and staff. Over the last three years, the organisation has invested more than €124,000 in repairs and maintenance, including €32,626 during 2025 alone.

The Board and management team continue to actively monitor and manage this risk through planned maintenance, capital investment planning, grant applications, and engagement with external partners.

A significant milestone was achieved at year end through the successful award of funding under the Community Centre Investment Fund. This funding will support a substantial programme of works during 2026 and 2027, including:
- Energy efficiency improvements to lighting, insulation, and heating systems.
- Reconfiguration of the theatre space to create two flexible multi-purpose rooms, increasing programme capacity within the existing footprint of the building.
- Improvements to kitchen facilities within the café, bringing them closer to commercial standards and supporting the continued growth of earned income through hospitality services.
- A range of building improvements designed to improve sustainability, functionality, and the overall user experience.

The organisation also continues to engage with Dublin City Council regarding accessibility challenges affecting the centre. Progress has been made through the Capel Street pedestrianisation project, although further work remains necessary to ensure the building and surrounding public realm are accessible to all members of the community. Recognising the strategic importance of this issue, the Board has established a dedicated Infrastructure Committee to oversee long-term planning relating to accessibility, building condition, capital investment, and future premises requirements. This work will help ensure that Outhouse can continue to meet growing community demand while providing facilities that are safe, accessible, and fit for purpose.

Community Safety and Security Risk
The safety and wellbeing of patrons, volunteers, trustees, and employees is of paramount importance to Outhouse. The organisation operates within a wider environment in which anti-LGBTQ+ hostility, hate crime, online abuse, and extremist activity continue to present risks to individuals, community spaces, and organisations working to advance equality and human rights.

These risks have the potential to affect service delivery, community confidence, staff wellbeing, organisational reputation, and the physical safety of those accessing and working within Outhouse.

To mitigate this risk, Outhouse maintains strong relationships with An Garda Síochána and engages in regular dialogue regarding community safety, event planning, risk assessment, and emerging threats. The organisation plays a leadership role within sectoral structures focused on policing and community safety and works closely with other civil society organisations to monitor developments, share intelligence, and coordinate responses where appropriate. Internal policies, safeguarding procedures, incident reporting mechanisms, and event risk assessments further support the organisation's ability to manage and respond to security concerns.

The Board recognises that the wider social and political environment remains challenging and will continue to prioritise measures that protect the safety, dignity, and wellbeing of the communities Outhouse serves.
Geopolitical Risk and Shrinking Civic Space

The global rise in anti-LGBTQ+ sentiment, combined with increased geopolitical instability and backlash against civil society, presents growing risks for Outhouse and the broader LGBTQ+ sector in Ireland.
- International funding landscapes are shifting, with governments in Europe and North America reducing or redirecting funds once earmarked for equality, human rights, and civic participation. This is likely to continue to impact philanthropic funding and corporate sponsorship flows and development assistance that directly

and indirectly support LGBTQ+ services.
- These changes come alongside a marked intensification of anti-LGBTQ+ rhetoric and campaigning, which threatens public support, policy progress, and community safety.
- There is a dual impact: funding streams are at risk of contraction while demand for services is expected to increase, particularly for crisis response, advocacy, and psychosocial support.
- The risk is amplified by the vulnerability of partner organisations and service providers who serve LGBTQ+ people. If any of these groups were to downsize or collapse due to funding or political pressure, this would lead to an increased burden on Outhouse to fill the gap.

To mitigate this:
- We established a frequent communications channel with other sector leaders to monitor emerging threats, coordinate responses, and share intelligence.
- We played a lead role in securing a 44% increase in state funding for LGBTQ+ services in 2024, a partial but important success that strengthens our collective resilience.
- We are investing in earned income streams (e.g. venue hire, café revenue) to reduce dependence on volatile fundraising channels and build long-term financial stability.
- Our efforts to expand services with the support of state funding are helping us meet current need while positioning Outhouse to remain responsive and stable in the years ahead.

This risk remains significant. Our approach balances vigilance, sector leadership, and proactive adaptation to ensure that Outhouse remains a reliable, sustainable, and safe anchor for the LGBTQ+ community in uncertain times.

Outlook and Future Plans

The Outhouse LGBTQ+ Centre Strategic Plan, Space for All (2023–2028), continues to guide the organisation's development and our vision of an Ireland where all LGBTQ+ people are safe, seen, and celebrated.

Following a period of significant growth and expansion, 2026 will focus on consolidating and strengthening the services, programmes, and infrastructure developed during the first half of the strategic plan. The findings of the Strategic Plan Mid-Term Review will help shape priorities for the years ahead and ensure our work remains responsive to the evolving needs of LGBTQ+ communities.

Key priorities for 2026 include:

Goal 1: Connection
- Continue to grow community participation, footfall, and engagement while maintaining the quality and accessibility of our services.
- Expand opportunities for connection through social groups, peer support programmes, cultural activities, and volunteering.
- Progress plans for improving and expanding LGBTQ+ community infrastructure in Dublin, including the development of a long-term premises strategy.
- Strengthen accessibility and inclusion across all aspects of our work, ensuring the centre remains welcoming to increasingly diverse LGBTQ+ communities

Goal 2: Community Support
- Consolidate and strengthen the Community Casework Service following a period of rapid growth.
- Launch new English as an Additional Language (EAL) and skills-based development programmes in response to identified community need, particularly among international protection applicants, refugees, and migrants.
- Continue embedding trauma-informed practice across the organisation and strengthen referral pathways with statutory and community partners.
- Maintain a strong focus on safety, safeguarding, wellbeing, and early intervention supports for community members experiencing crisis or exclusion.

Goal 3: Culture
- Implement a new cultural action plan to strengthen the role of arts, heritage, storytelling, and creative expression within the organisation.
- Invest in the development and delivery of cultural programming, including exhibitions, events, and opportunities for LGBTQ+ artists and creatives.
- Build new partnerships with cultural organisations and practitioners to support the delivery of the ambitions set out in the Strategic Plan.
- Ensure LGBTQ+ history, heritage, and culture remain visible, celebrated, and accessible to current and future generations.

Goal 4: Campaigns
- Publish and launch Pride and Poverty, our landmark research study into economic disadvantage within LGBTQ+ communities in Ireland.
- Continue to advocate on housing and homelessness, poverty, trans healthcare, community safety, and social inclusion.
- Strengthen Outhouse's role as a trusted voice in public policy, research, and evidence-based advocacy.

- Host the ILGA-Europe Annual Conference in Dublin alongside LGBT Ireland, bringing LGBTQ+ leaders, activists, policymakers, and human rights defenders from across Europe and Central Asia to Ireland during the country's Presidency of the Council of the European Union.
- Continue to build national and international partnerships that support long-term social change and equality.

Goal 5: Capability
- Continue investing in staff, volunteers, and organisational systems to ensure sustainable growth and high-quality service delivery.
- Strengthen earned income generation through hospitality, venue hire, training, and commercial activities, reducing exposure to volatility in fundraising markets.
- Implement the findings of the Strategic Plan Mid-Term Review and continue to strengthen organisational governance, performance, and accountability.
- Progress environmental sustainability initiatives and ensure LGBTQ+ perspectives are represented within national discussions on the Sustainable Development Goals.
- Maintain a strong focus on organisational resilience, recognising the increasing demands on community services and the rapidly changing external environment.

Outhouse enters 2026 in a strong position. Demand for our services continues to grow, our influence and reach have expanded, and our community is more diverse than ever before. While challenges remain, particularly in relation to funding, infrastructure, and the wider social and political climate, we remain focused on building a future where every LGBTQ+ person can access connection, support, culture, and opportunity.

Trustees and Secretary
The trustees who served throughout the financial year, except as noted, were as follows:

Annie Hoey (Appointed 20 October 2025)
Kelly Mackey
Jean-Philippe Imbert (Resigned 20 July 2025)
Kumarin Athiemoolam
Dr. Emma Dwan O'Reilly (Resigned 26 January 2026)
Karen O'Sullivan
Aisling Nolan (Appointed 21 July 2025)
Dr. Martine Cuypers
Keith McCarthy (Resigned 13 September 2025)

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

The secretary who served throughout the financial year was Kelly Mackey.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Outhouse Company Limited by Guarantee subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)

Funds held as Custodian Trustee on behalf of Others
The Charity does not hold any funds or other assets by way of a custodian arrangement.

Going Concern
The financial statements have been prepared on a going-concern basis. The Directors have reviewed the 2025 statement of financial activities and balance sheet, the approved 2026 budget, and the latest financial information, including an up-to-date forecast considering the ongoing impacts of the wars in Ukraine and Iran, the genocide in Palestine, high inflation, the increase in the cost of living, and the significant increases in the cost of fuel. The Directors are satisfied that the Charity has adequate resources to continue its operational existence for the next 12 months. As a result, they are confident that there are sufficient resources to manage any operational or financial risks. There is no material uncertainty that affects this assumption.

Post Balance Sheet Events
Since the end of the financial year, a number of significant geopolitical and economic developments have occurred which may affect the operating environment of Outhouse LGBTQ+ Centre in the medium term.

The ongoing conflicts in Western Asia, including the war in Iran and the ongoing genocide in Palestine, and associated wider conflicts are resulting in instability that has contributed to volatility in global energy markets, increased fuel prices, and renewed concerns regarding inflation, supply chain disruption, and wider economic growth.

These developments may increase operating costs across the organisation and place further pressure on public finances, charitable giving, and philanthropic investment.

Economic uncertainty has continued to affect the charitable and not-for-profit sector. Ongoing concerns regarding inflation, economic growth, and the risk of recession may influence individual giving, corporate philanthropy, and public expenditure decisions. The Board recognises that these factors may have implications for future fundraising performance and the availability of grant funding.

The Board is also monitoring the continued international backlash against diversity, equity and inclusion initiatives. In several jurisdictions, public and private investment in equality-focused programmes has become increasingly politicised, creating uncertainty regarding future funding flows available to LGBTQ+ organisations and wider civil society infrastructure here in Ireland.

During the period following the balance sheet date, preparations for Ireland assuming the Presidency of the Council of the European Union have also commenced across Government. While the Presidency presents opportunities for Ireland internationally, it may affect the availability of Ministers, senior officials, and policy stakeholders to engage on domestic policy priorities during the period concerned, potentially impacting the pace of advocacy and policy development relevant to the organisation's charitable objectives.

Taken together, these developments represent a material change in the external operating environment in which Outhouse LGBTQ+ Centre operates. While no adjustments to the financial statements have been required as a result of these events, the Board continues to monitor their potential implications for funding, service demand, operational costs, and the long-term sustainability of the organisation.

The Auditors
Whelan Dowling & Associates, (Chartered Accountants), were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

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

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

Approved by the Board of Trustees on 25 June 2026 and signed on its behalf by:

Séamus McManus

Seamus McManus
Chairperson

Kumarin Athiemoolam
Trustee

TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

In so far as the trustees are aware:

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

Approved by the Board of Trustees on 25 June 2026 and signed on its behalf by:

Séamus McManus

Seamus McManus
Chairperson

Kumarin Athiemoolam
Trustee

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

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of Outhouse Company Limited by Guarantee ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Trustees' Annual Report is consistent with the financial statements;
- the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014; and

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

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

Respective responsibilities

Responsibilities of trustees for the financial statements
As explained more fully in the Trustees' Responsibilities Statement set out on page 46, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

Darren Carrick FCA
for and on behalf of
WHELAN DOWLING & ASSOCIATES
Chartered Accountants and Statutory Audit Firm
Block 1, Unit 1 & 4,
Northwood Court,
Santry
D09E438

25 June 2026

Outhouse Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 € as restated
Income							
Donations and legacies	**4.1**	**295,142**	**-**	**295,142**	251,677	-	251,677
Charitable activities							
Grants from governments and other co-funders	**4.2**	**4,863**	**614,940**	**619,803**	-	463,179	463,179
Other trading activities	**4.3**	**144,071**	**-**	**144,071**	83,020	-	83,020
Total income		**444,076**	**614,940**	**1,059,016**	334,697	463,179	797,876
Expenditure							
Raising funds	**5.1**	**186,634**	**167,285**	**353,919**	184,478	127,416	311,894
Charitable activities	**5.2**	**221,327**	**446,961**	**668,288**	132,057	358,788	490,845
Total Expenditure		**407,961**	**614,246**	**1,022,207**	316,535	486,204	802,739
Net income/(expenditure)		**36,115**	**694**	**36,809**	18,162	(23,025)	(4,863)
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**36,115**	**694**	**36,809**	18,162	(23,025)	(4,863)
Reconciliation of funds:							
Total funds beginning of the year	**18**	**819,953**	**87,275**	**907,228**	801,791	110,300	912,091
Total funds at the end of the year		**856,068**	**87,969**	**944,037**	819,953	87,275	907,228

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

Approved by the Board of Trustees on 25 June 2026 and signed on its behalf by:

Séamus McManus

Seamus McManus
Chairperson

Kumarin Athiemoolam
Trustee

Outhouse Company Limited by Guarantee
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 € as restated
Fixed Assets			
Tangible assets	**10**	**898,001**	908,254
Current Assets			
Stocks	**11**	**1,329**	1,242
Debtors	**12**	**45,836**	46,285
Cash at bank and in hand	**13**	**284,759**	330,116
		331,924	377,643
Creditors: Amounts falling due within one year	**14**	**(203,717)**	(282,458)
Net Current Assets		**128,207**	95,185
Total Assets less Current Liabilities		**1,026,208**	1,003,439
Creditors			
Amounts falling due after more than one year	**15**	**(82,171)**	(96,211)
Total Net Assets		**944,037**	907,228
Funds			
Restricted trust funds		**87,969**	87,275
General fund (unrestricted)		**856,068**	819,953
Total funds	**18**	**944,037**	907,228

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees on 25 June 2026 and signed on its behalf by:

Séamus McManus

Seamus McManus
Chairperson

Kumarin Athiemoolam
Trustee

Outhouse Company Limited by Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		**36,809**	(4,863)
Adjustments for:			
Depreciation		**10,253**	14,040
Interest payable and similar expenses		**6,018**	7,789
		53,080	16,966
Movements in working capital:			
Movement in stocks		**(87)**	2,483
Movement in debtors		**449**	(16,759)
Movement in creditors		**(81,692)**	108,091
Cash (used in)/generated from operations		**(28,250)**	110,781
Cash flows from investing activities			
Interest element of finance lease rental payments		**(6,018)**	(7,789)
Cash flows from financing activities			
New short term loan		**-**	9,735
Repayment of short term loan		**(11,089)**	(31,552)
Net cash used in financing activities		**(11,089)**	(21,817)
Net (decrease)/increase in cash and cash equivalents		**(45,357)**	81,175
Cash and cash equivalents at the beginning of the year		**330,116**	248,941
Cash and cash equivalents at the end of the year	**13**	**284,759**	330,116

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation
The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

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

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

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

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

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

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

● Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

●Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

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

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

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

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

Employee Benefits
The charity provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.
(i) Short term benefits
Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans
The Charity operates a defined contribution plan. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate fund. Under defined contribution plans, the charity has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
For defined contribution plans, the charity pays contributions to privately administered pension plans on a contractual or voluntary basis. The charity has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Going Concern
The financial statements have been prepared on a going concern basis. The Directors have reviewed the 2025 statement of financial activities and balance sheet, the approved 2026 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impacts of Brexit, the war in Ukraine, high inflation and the increase in the cost of living. The Directors are satisfied that the Charity has adequate resources to continue its operational existence for the next 12 months. As a result, they are confident that there are sufficient resources to manage any operational or financial risks. There is no material uncertainty that affects this assumption.

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

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

Land and buildings freehold	50 Years Straight Line

Fixtures, fittings and equipment	4 Years Straight Line

The charity's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.
Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

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

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

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

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

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

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

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

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Taxation
No current or deferred taxation arises as the charity has been granted charitable exemption charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 11815. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred. The Charity is compliant with Circular 44/2006 " Tax Clearance Procedures Grants, Subsidies and similar type payments". The charity holds current Tax Clearance certificate.

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

3. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

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

Critical judgment:
- Determination of depreciation, useful economic life and residual value of tangible fixed assets:
The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives, management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial statements.
- Impairment of tangible fixed assets:
At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss. If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Income and Expenditure Accounts.

Lobbying and Political Donations
The Charity did not make any political donations during 2025, and as a result, no disclosures are required under the Electoral Act, 1997.

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

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	**Restricted Funds**	**2025**	2024
	€	**€**	**€**	€
Fundraising and Donations	**295,142**	**-**	**295,142**	251,677

4.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
		€	€	€	€
	Grants from governments and other co-funders:				
	Health Service Executive	-	285,377	285,377	234,112
	Pobal - Community Service Programme	-	159,608	159,608	139,165
	Dublin City Council - Dormant Account	-	21,676	21,676	-
	SHCPP Men's PDC	-	-	-	11,168
	The Community Foundation of Ireland	-	48,000	48,000	60,000
	Department of Children. - International Protection Integration Fund	-	99,629	99,629	11,374
	IHREC Grant	-	-	-	7,360
	LGBT Ireland	-	650	650	-
	Misc Income - DSP	4,863	-	4,863	-
		4,863	614,940	619,803	463,179

4.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
		€	€	€	€
	Coffee Bar Sales	82,619	-	82,619	41,511
	Rental Income	61,452	-	61,452	41,509
		144,071	-	144,071	83,020

5. EXPENDITURE

5.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2025	2024
		€	€	€	€	€
	Community Space	52,569	-	49,221	101,790	92,214
	Community Supports	102,217	-	94,156	196,373	170,176
	Programmes	18,584	-	16,484	35,068	30,941
	Sponsorship/Donation	11,152	-	9,536	20,688	18,563
		184,522	-	169,397	353,919	311,894

5.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		€	€	€	€	€
	Community Space	140,140	-	47,914	188,054	144,651
	Community Supports	265,782	-	103,500	369,282	268,414
	Programmes	49,191	-	22,854	72,045	48,662
	Sponsorship/Donation	28,994	-	9,913	38,907	29,118
		484,107	-	184,181	668,288	490,845

5.3 SUPPORT COSTS

	Cost of Raising Funds	Charitable Activities	2025	2024
	€	€	€	€
Establishment	**16,715**	**64,746**	**81,461**	64,936
Training and Events	**129,538**	**27,852**	**157,390**	125,005
Operating Cost	**18,737**	**75,155**	**93,892**	47,233
Finance	**4,407**	**16,428**	**20,835**	26,085
	169,397	**184,181**	**353,578**	263,259

6. NET INCOME

	2025	2024
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**10,253**	14,040
Auditor's remuneration:		
- audit services	**4,796**	4,400

7. INTEREST PAYABLE AND SIMILAR CHARGES

	2025	2024
	€	€
Finance lease charges	**6,018**	7,789

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Charitable Activity staff	**13**	12
Management	**5**	5
	18	17

The staff costs comprise:	2025	2024
	€	€
Wages and salaries	**552,882**	447,182
Social security costs	**57,974**	46,424
Pension costs	**17,254**	5,394
	628,110	499,000

9. EMPLOYEE BENEFITS

As required in Circular 13/2014 Section 5, Subsection 21 (f).

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period exceeded €60,0000 was:

	2025 Number of Employees	2024 Number of Employees
€70,000 - €79,999	**1**	1

The management personnel compensation for the period is €251,170. Personnel compensation benefits include salaries, social contributions and paid annual leave.

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 31 December 2025	1,123,742	51,829	1,175,571
Depreciation			
At 1 January 2025	216,884	50,433	267,317
Charge for the financial year	8,857	1,396	10,253
At 31 December 2025	225,741	51,829	277,570
Net book value			
At 31 December 2025	**898,001**	**-**	**898,001**
At 31 December 2024	906,858	1,396	908,254

11. STOCKS

	2025 €	2024 €
Finished goods and goods for resale	**1,329**	1,242

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

12. DEBTORS

	2025 €	2024 €
Trade debtors	**41,015**	31,730
Prepayments	**4,821**	4,555
Accrued Income	**-**	10,000
	45,836	46,285

13. CASH AND CASH EQUIVALENTS

	2025 €	2024 €
Cash and bank balances	**284,689**	330,046
Cash equivalents	**70**	70
	284,759	330,116

14. CREDITORS
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	**12,475**	9,524
Payments received on account	**2,248**	-
Trade creditors	**5,814**	8,480
Taxation and social security costs	**23,169**	11,758
Accruals	**26,325**	21,519
Deferred Income	**133,686**	231,177
	203,717	282,458

15. CREDITORS
Amounts falling due after more than one year

	2025 €	2024 €
Amounts owed to credit institutions	**82,171**	96,211
Repayable in one year or less, or on demand (Note 14)	**12,475**	9,524
Repayable between one and two years	**18,613**	18,613
Repayable between two and five years	**55,836**	55,836
Repayable in five years or more	**7,722**	21,762
	94,646	105,735

16. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to €17,254 (2024 - €5,394).

17. RESERVES

	2025 €	2024 €
At the beginning of the year	**907,228**	912,091
Surplus/(Deficit) for the financial year	**36,809**	(4,863)
At the end of the year	**944,037**	907,228

18. FUNDS

18.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2024	801,791	110,300	912,091
Movement during the financial year	18,162	(23,025)	(4,863)
At 31 December 2024	819,953	87,275	907,228
Movement during the financial year	36,115	694	36,809
At 31 December 2025	**856,068**	**87,969**	**944,037**

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 € As restated	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
Restricted funds					
Restricted	87,275	614,940	614,246	-	87,969
Unrestricted funds					
Unrestricted General	819,953	444,076	407,961	-	856,068
Total funds	**907,228**	**1,059,016**	**1,022,207**	**-**	**944,037**

18.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term liabilities €	Total €
Restricted trust funds	-	158,000	**(70,031)**	**-**	87,969
Unrestricted general funds	898,001	173,924	**(133,686)**	**(82,171)**	856,068
	898,001	**331,716**	**(203,509)**	**(82,171)**	**944,037**

19. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

20. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31st December 2025.

21. RELATED PARTY TRANSACTIONS

As well as donating their time and expertise during 2025, the Directors made unconditional donations of €1,104 (2024: €2,400.87) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2025 was Nil (2024: Nil).

Key management personnel unconditionally donated €1,088 (2024: €744.8) to the Charity. There were no other related party transactions with key management personnel other than remuneration. Please see note 9 for further information on employees and remuneration.

There were no further related party transactions concerning the Charity's affairs in which the Directors or key managing personnel had any interest, as defined in the Companies Act 2014, at any time during the period ended 31st December 2025.

22 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance	Cash flows	Other changes	Closing balance
	€	€	€	€
Long-term borrowings	(96,211)	-	14,040	(82,171)
Short-term borrowings	(9,524)	11,089	(14,040)	(12,475)
Total liabilities from financing activities	(105,735)	11,089	-	(94,646)
Total Cash at bank and in hand (Note 13)				284,759
Total net debt				190,113

23. POST-BALANCE SHEET EVENTS

Since the end of the financial year, a number of significant geopolitical and economic developments have occurred which may affect the operating environment of Outhouse LGBTQ+ Centre in the medium term.

The ongoing conflicts in Western Asia, including the war in Iran and the ongoing genocide in Palestine, and associated wider conflicts are resulting in instability that has contributed to volatility in global energy markets, increased fuel prices, and renewed concerns regarding inflation, supply chain disruption, and wider economic growth. These developments may increase operating costs across the organisation and place further pressure on public finances, charitable giving, and philanthropic investment.

Economic uncertainty has continued to affect the charitable and not-for-profit sector. Ongoing concerns regarding inflation, economic growth, and the risk of recession may influence individual giving, corporate philanthropy, and public expenditure decisions. The Board recognises that these factors may have implications for future fundraising performance and the availability of grant funding.

The Board is also monitoring the continued international backlash against diversity, equity and inclusion initiatives. In several jurisdictions, public and private investment in equality-focused programmes has become increasingly politicised, creating uncertainty regarding future funding flows available to LGBTQ+ organisations and wider civil society infrastructure here in Ireland.

During the period following the balance sheet date, preparations for Ireland assuming the Presidency of the Council of the European Union have also commenced across Government. While the Presidency presents opportunities for Ireland internationally, it may affect the availability of Ministers, senior officials, and policy stakeholders to engage on domestic policy priorities during the period concerned, potentially impacting the pace of advocacy and policy development relevant to the organisation's charitable objectives.

Taken together, these developments represent a material change in the external operating environment in which Outhouse LGBTQ+ Centre operates. While no adjustments to the financial statements have been required as a result of these events, the Board continues to monitor their potential implications for funding, service demand, operational costs, and the long-term sustainability of the organisation.

24. TAX CLEARANCE CONFIRMATION

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

25. DETAILS OF CREDITORS

Security given in respect of creditors.

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

26. SHARE CAPITAL AND MEMBERS LIABILITIES

The charity is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charity on winding up such amounts as may be required not exceeding one Euro (€1).

27. FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

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

28. EXEMPTION FROM DISCLOSURE

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

29. EX-GRATIA PAYMENTS

The Charity made no ex-gratia payments in 2025.

30. PUBLIC BENEFIT

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

31. CONTROLLING PARTY

The Directors/Trustees are the controlling party of the Company.

32. DEFERRED INCOME

	2025	2024
	€	€
HSE	22,794	44,032
POBAL	16,841	17,293
DCEDIY - LGBTI+ Services Fund	79,494	99,935
Community Foundation Grant	-	48,000
Other Deferred Income	14,557	14,557
IHREC	-	7,360
	133,686	231,177

33. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on ....6/25/2026.........

OUTHOUSE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

Outhouse Company Limited by Guarantee

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT

for the financial year ended 31 December 2025

	Schedule	2025 €	2024 €
Income		**1,059,016**	797,876
Cost of generating funds	**1**	**(353,919)**	(311,894)
Gross surplus		**705,097**	485,982
Charitable activities and other expenses	**2**	**(668,288)**	(490,845)
Net surplus/(deficit)		**36,809**	(4,863)

Outhouse Company Limited by Guarantee

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 31 December 2025

	2025 €	2024 €
Cost of Generating Funds		
Opening stock	**1,242**	3,725
Purchases	**41,459**	36,169
Wages and salaries	**128,957**	121,467
Social security costs	**11,595**	12,861
Depreciation	**2,050**	2,808
Staff Training	**2,309**	2,865
Staff pension scheme costs	**3,451**	1,867
Travelling and Entertainment	**1,306**	855
Advertising	**3,799**	4,761
Subscriptions	**2,673**	1,920
Printing, Postage and stationery	**2,780**	257
General Expenses	**1,951**	406
Telephone	**740**	754
Cleaning	**2,557**	1,130
Consultancy Fees	**5,256**	1,158
Computer Costs	**2,201**	3,064
Accountancy	**2,882**	1,303
Auditor's Fees	**1,199**	1,101
Bank Charges	**854**	462
Loan Interest	**1,503**	1,948
Repairs to plant and machinery	**6,525**	16,820
Light, heat and power	**2,699**	2,555
Rent payable	**-**	170
Rates	**85**	379
Insurance	**1,996**	1,856
Donations and gifts	**1,055**	600
Canteen	**-**	325
Fundraising expenses	**122,124**	89,550
	355,248	313,136
Closing stock	**(1,329)**	(1,242)
	353,919	311,894

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2025

	2025	2024
	€	€
Expenses		
Wages and salaries	**411,943**	324,401
Social security costs	**46,379**	33,563
Staff defined contribution pension costs	**13,803**	3,527
Staff training	**7,434**	11,544
Holiday Pay	**11,982**	1,314
Management expenses	**1,293**	-
Rates	**338**	-
Insurance	**7,883**	7,428
Light and heat	**10,795**	10,222
Cleaning	**10,229**	4,522
Repairs and maintenance	**26,101**	6,740
Printing, postage and stationery	**9,466**	8,163
Advertising	**15,197**	12,010
Telephone	**2,965**	3,017
Computer costs	**8,803**	12,258
Travelling and entertainment	**5,221**	3,420
Consultancy fees	**19,430**	4,632
Accountancy	**11,528**	5,215
Auditor's/Independent Examiner's remuneration	**4,796**	4,400
Bank charges	**2,207**	1,846
Bad debts	**6,330**	-
Canteen	**-**	1,222
General expenses	**5,028**	2,299
Subscriptions	**10,696**	7,681
Depreciation	**8,203**	11,232
Charitable donations	**4,220**	2,400
	662,270	483,056
Finance		
Loan Interest	**6,018**	7,789
Total Overheads	**668,288**	490,845

Grant 1

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Grant Aid Agreement (2021) Section 39 Health Act 2004- Social Inclusion
Purpose of the Grant	Core funding for the organisation to cover staff and operational costs.
Total Grant	€192,231
- Grants taken to income in the period	€192,231
- The cash received in the period	€192,231
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€192,231
Term	1 Year
Received year end	31st December 2025
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 2

Agency	Pobal (Community Service Programme 2024)
Sponsoring Government Department	Department of Rural and Community Development
Grant Programme	Community Services Programme 2024
Purpose of the Grant	To support the operation of Outhouse to manage the multi-purpose LGBTI+ community facility which provides community services by renting space to community groups, providing information, referral and support to members of the public and providing a community café as a crucial gateway to a wide range of psychosocial supports available in and through the centre.
Total Grant	€138,188
- Grants taken to income in the period	€17,293
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€138,188
Term	1 Year
Received year end	31st December 2024
Capital Grant	No
Restriction on use	Yes - Manager and five full time employees' salaries.
Tax Clearance	Yes

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

Grant 3

Agency	Pobal (Community Service Programme 2025)
Sponsoring Government Department	Department of Rural and Community Development
Grant Programme	Community Services Programme 2025
Purpose of the Grant	To support the operation of Outhouse to manage the multi-purpose LGBTI+ community facility which provides community services by renting space to community groups, providing information, referral and support to members of the public and providing a community café as a crucial gateway to a wide range of psychosocial supports available in and through the centre.
Total Grant	€159,155
- Grants taken to income in the period	€142,314
- The cash received in the period	€159,155
- Any grant amounts deferred or due at the period end	€16,841
Expenditure	€142,314
Term	1 Year
Received year end	31st December 2025
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 4

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Grant Aid Agreement - Section 39 Health Act 2004- Social Inclusion 2024
Purpose of the Grant	To support the needs of LGBTQ+ international protection applicants.
Total Grant	€43,889
- Grants taken to income in the period	€40,042
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€43,889
Term	One off
Received year end	31st December 2025
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 5

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	National Lottery Grant
Purpose of the Grant	Part-funding to upgrade bathroom facilities to enable access and enhance health & safety.
Total Grant	€2,000
- Grants taken to income in the period	Nil
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	€2,000
Expenditure	Nil
Term	One off
Received year end	31st December 2024
Capital Grant	Yes
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 6

Agency	HSE
Sponsoring Government Department	Department of Heath
Grant Programme	Grant Aid Agreement - Section 39 Health Act 2004- Social Inclusion 2025
Purpose of the Grant	To support the needs of LGBTQ+ international protection applicants.
Total Grant	€43,889
- Grants taken to income in the period	€25,085
- The cash received in the period	€43,889
- Any grant amounts deferred or due at the period end	€18,804
Expenditure	€43,889
Term	Expires 31 December 2026
Received year end	31st December 2025
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 7

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Grant Aid Agreement - Section 39 Health Act 2004-Social Inclusion 2025-WRC Pay Agreement Increase
Purpose of the Grant	To support the needs of LGBTQ+ international protection applicants. WRC Pay Agreement Increase
Total Grant	€13,660
- Grants taken to income in the period	€13,660
- The cash received in the period	€13,660
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€13,660
Term	Expires 31st December 2025
Received year end	31st December 2025
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 8

Agency	DCEDIY
Sponsoring Government Department	DCEDIY
Grant Programme	LGBTI+ Services Fund 2023
Purpose of the Grant	This project has four core activity groupings, 1) the running of Social Spaces for intersectional and marginalised groups, 2) the provision of quality Peer Support, 3) the establishment of a dedicated 1-2-1 Support Service led by a professionally qualified social worker on a part time basis, and 4) the roll-out of several Short Courses and programmes to promote health and wellbeing.
- Total Grant	€65,049
Total Grant	
- Grants taken to income in the period	Nil
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	€305
Expenditure	€64,774
Term	Specific project to be concluded by 31 Dec 2024
Received year end	31st December 2024
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 9

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Grant Aid Agreement Section 39 Health Act 2004- Social Inclusion
Purpose of the Grant	This grant is to be used to promote inclusion, protect rights and to improve quality of life and wellbeing for members of the LGBTI+ community seeking international protection in Ireland.
Total Grant	€28,000
- Grants taken to income in the period	Nil
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	€1,991
Expenditure	€26,009
Term	Expires 31st December 2024
Received year end	31st December 2024
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 10

Agency	DCEDIY
Sponsoring Government Department	DCEDIY
Grant Programme	LGBTI+ Services Fund 2024
Purpose of the Grant	This project has four core activity groupings, 1) the running of Social Spaces for intersectional and marginalised groups, 2) the provision of quality Peer Support, 3) the establishment of a dedicated 1-2-1 Support Service led by a professionally qualified social worker on a part-time basis, and 4) the roll-out of several Short Courses and programmes to promote health and wellbeing.
Total Grant	€99,629
- Grants taken to income in the period	€99,629
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€99,629
Term	Project to concluded by 31 Dec 2024
Received year end	31st December 2024
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 11

Agency	IHREC
Sponsoring Government Department	IHREC
Grant Programme	Human Rights & Equality Grant Scheme 2024-25
Purpose of the Grant	The project is aimed at LGBTQ+ individuals in Ireland who are experiencing or at risk of poverty. Specific rights-holders and target groups include LGBTQ+ people of all ages, genders, sexual orientations, and socioeconomic backgrounds. Additionally, the project will engage with LGBTQ+ organisations, support groups, policymakers, and service providers to ensure comprehensive representation and support for the community.
Total Grant	€7,360
- Grants taken to income in the period	€7,360
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€7,360
Term	Project to concluded by Sep 2025
Received year end	31st December 2024
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 12

Agency	DCEDIY
Sponsoring Government Department	DCEDIY
Grant Programme	LGBTI+ Services Fund 2025
Purpose of the Grant	This project has four core activity groupings, 1) the running of Social Spaces for intersectional and marginalised groups, 2) the provision of quality Peer Support, 3) the establishment of a dedicated 1-2-1 Support Service led by a professionally qualified social worker on a part-time basis, and 4) the roll-out of several Short Courses and programmes to promote health and wellbeing.
Total Grant	€76,189
- Grants taken to income in the period	€76,189
- The cash received in the period	Nil
- Any grant amounts deferred or due at the period end	€76,189
Expenditure	Nil
Term	Project to concluded by 30 October 2026
Received year end	31st December 2025
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 13

Agency	DCEDIY
Sponsoring Government Department	DCEDIY
Grant Programme	Reading with Pride - LGBT + Families
Purpose of the Grant	The grant supported the “Read with Pride” initiative, a national LGBTQ+ family inclusion programme involving book gifting to families with young children and a family-focused community event at Outhouse. Funding covered programme coordination, outreach to LGBTQ+ community organisations, event delivery, and promotion of inclusive children’s literature and library engagement.
Total Grant	€3,000
- Grants taken to income in the period	Nil
- The cash received in the period	€3,000
- Any grant amounts deferred or due at the period end	€3,000
Expenditure	Nil
Term	Project to concluded by 31 Dec 2025
Received year end	31st December 2025
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 14

Agency	Dublin City Council
Sponsoring Government Department	Dublin City Council
Grant Programme	2025 Dormant Account Fund
Purpose of the Grant	The project is to extend drop-in hours, developing information and guidance tools, holding additional community events
Total Grant	€20,000
- Grants taken to income in the period	€20,000
- The cash received in the period	€20,000
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€20,000
Term	Project to concluded by 31 Dec 2025
Received year end	31st December 2025
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes

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

Grant 15

Agency	Dublin City Council
Sponsoring Government Department	Dublin City Council
Grant Programme	DCC Community Grants
Purpose of the Grant	To maintain and enhance Outhouse LGBTQ+ Centre's social groups, which provide safe, welcoming spaces for diverse and intersectional LGBTQ+ individuals, including those with disabilities and at risk of social/economic exclusion.
Total Grant	€1,676
- Grants taken to income in the period	€1,676
- The cash received in the period	€1,676
- Any grant amounts deferred or due at the period end	Nil
Expenditure	€1,676
Term	Project to concluded by 31 Dec 2025
Received year end	31st December 2025
Capital Grant	No
Restriction on use	Yes
Tax Clearance	Yes