THE GENDER IDENTITY RESEARCH EDUCATION SOCIETY

England & Wales · Charity number 1068137

Details

Other names	GIRES
Status	Registered
Legal form	Other
Registered	1998-02-13
Register	View on the Charity Commission register

Contact

Address	61 Bridge Street Kington Herefordshire HR5 3DJ
Phone	01372 359481
Email	web@gires.org.uk
Website	www.gires.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE TO ADVANCE EDUCATION INTO GENDER IDENTITY AND VARIATIONS IN SEX CHARACTERISTICS, AND IN PARTICULAR: I. TO INITIATE, PROMOTE AND SUPPORT RESEARCH PARTICULARLY TO ADDRESS THE NEEDS OF THOSE WHOSE GENDER IDENTITY DOES NOT CORRESPOND WITH ASSUMPTIONS MADE AT BIRTH;II. TO PUBLISH THE OUTCOME OF SUCH RESEARCH AND OTHER RELEVANT INFORMATION IN ORDER TO INFORM INTERESTED PARTIES AND THE GENERAL PUBLIC; ANDIII. TO ACHIEVE A WIDER UNDERSTANDING OF THESE ISSUES AND THEREBY ENABLE EQUAL PARTICIPATION WITHIN SOCIETY OF THOSE WHO EXPERIENCE THEM.

Activities: GIRES provides information and education about trans and gender diverse issues to all those who can improve the circumstances in which trans and gender diverse people live, including politicians, policy makers, employers, organisations that deliver public and private services, family members and journalists.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£78,186	£94,773	-	-
2023-12-31	£141,643	£139,248	-	-
2022-12-31	£93,514	£133,406	-	-
2021-12-31	£77,545	£59,478	-	-
2020-12-31	£30,092	£60,568	-	-

Trustees

Accounts

Gender Identity Research & Education Society

Annual Report and Financial Statements

For the Year Ended 31st December 2024

Contents

Reference and Administrative Details

Trustees	Octavian Starr, Chair Mary Deans, Treasurer Faye Booth, Secretary, Appointed 15th April 2025 Bernard Reed Cat Burton Shaan Surat Rathgeber Knan, Appointed 11th April 2024 Michael Arhin-Acquaah, Appointed 15th April 2025
Charity Registration Number	1068137
Principal Office	Ashcombe House 5 The Crescent Leatherhead Surrey KT22 8DY
Independent Examiner	Siobhan Glenister David Howard Chartered Accountants 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS

Trustees' Report

Objectives and Activities

GIRES is a UK wide organisation whose purpose is to improve the lives of trans and gender diverse people of all ages, including those who are non-binary and non-gender.

GIRES exists to support organisations, trainers, charities and individuals working for trans and gender diverse inclusion by making research and high-quality resources accessible, affordable, and effective. We exist to strengthen existing support services to ensure trans-inclusion is included in all areas and at all stages of life.

We also deliver training, e-learning and information to public and private sector organisations, including support for the trans and gender diverse community and the people who support them.

Objects and aims

The Charity's objects are to advance education into gender identity and variations in sex characteristics, and in particular:

1. To initiate, promote and support research particularly to address the needs of those whose gender identity does not correspond with assumptions made at birth;
2. To publish the outcome of such research and other relevant information in order to inform interested parties and the general public; and
3. To achieve a wider understanding of these issues and thereby enable equal participation within society of those who experience them.

GIRES Trustees are elected at the Annual General Meeting.

Achievements and Performance

During 2024, GIRES continued with our 3 priority themes established in 2021:

- To equip healthcare and caring professions with an up to date understanding of how best to deliver care that is inclusive and appropriate to trans and gender diverse people.
- To combat discrimination and exclusion of trans and gender diverse adults in workplaces, professional and community settings.
- To advocate for the needs and priorities of older trans and gender diverse people, including but not limited to: social isolation / loneliness; community building; later life and end of life care; and funeral planning.

We delivered this through:

- Our on-going training delivery both on-line and in-person.
- Responding to the many requests for information and help that reach us by phone, e-mail or via the website.
- Continuing to collaborate with other organisations via virtual meetings: Gendered Intelligence, TransActual, Mermaids, the LGBT Consortium (which encompasses the Trans Organisations Network), Stonewall, and many others.
- Our Legacy of Kindness (LOK) Project, an archiving project was very successful. The LOK website contains a great deal of valuable material and educational resources.
- Development of our Being Ready project which has produced a new training program covering end of life experiences, care, and bereavement.
- Starting work on an online Autism Resource Directory.
- Maintaining our information services via the website and the TranzWiki directory of national and local trans support organisations.

In summary, GIRES continues to function well and undertake important projects that will improve the lives of trans and gender diverse people.

Fundraising disclosures

The total income in 2024 was significantly lower than in 2023. This was due to one-off funding for the Being Ready project in the prior year. Income has returned to more normal levels, but are down from 2022.

Public benefit

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

Financial Review

Policy on reserves

The Charity's policy is to hold a sufficient minimum balance of unrestricted funds to cover one year's expenditure on the cash costs of running the Charity. At 31st December 2024 the balance of £38,546 (2023: £55,450) is less than the required minimum of £43,493 (2023: 63,844) being the estimate for 2025 costs. There are additional fundraising activities under way to cover the shortfall in reserves.

Insurance

Major grant-awarding organisations require that the Charity has adequate insurance. In any case, the trustees' view is that the scale of the charity's operations has now expanded sufficiently to warrant such protection.

Accordingly, GIRES has arranged cover for professional indemnity (£500,000), public liability (£2,000,000) and employer's liability (£10,000,000), which includes cover for volunteers, and legal protection insurance (£1,000,000). The charity has also arranged Trustees' indemnity insurance (£100,000). The total annual insurance premium amounts to £977.04 (2023: £901.26).

Going Concern

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

Structure, Governance and Management

Nature of governing document

GIRES is an unincorporated association governed by a Constitution, adopted on 29th October 1997 and revised in October 2022.

GIRES Trustees are elected at the Annual General Meeting.

The annual report was approved by the trustees of the charity on 22 July 2025 and signed on its behalf by:

M H Deans

Mary Deans
Trustee & GIRES Treasurer

Statement of Trustees' Responsibilities

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 22 July 2025 and signed on its behalf by:

M H Deans

Mary Deans
Trustee & GIRES Treasurer

Independent Examiner's Report

I report to the trustees on my examination of the accounts of Gender Identity Research & Education Society for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the charity trustees of Gender Identity Research & Education Society you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent Examiner's Statement

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

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

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

Siobhan Glenister

David Howard Chartered Accountants
1 Park Road, Hampton Wick
Kingston Upon Thames
KT1 4AS

Date: 26-09-2025

Statement of Financial Activities Year Ending 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	10,961	16,597	27,558	91,389
Charitable activities	3	50,363	-	50,363	50,072
Other trading activities	4	90	-	90	7
Investment income	5	175	-	175	175
Total income		**61,589**	**16,597**	**78,186**	**141,643**
Expenditure on:					
Raising funds		(24)	-	(24)	(161)
Charitable activities	6	(20,976)	(16,280)	(37,256)	(74,563)
Governance costs	7	(57,493)	-	(57,493)	(64,524)
Total expenditure		**(78,493)**	**(16,280)**	**(94,773)**	**(139,248)**
Net (expenditure)/income		(16,904)	317	(16,587)	2,395
Net movement in funds		(16,904)	317	(16,587)	2,395
Reconciliation of funds					
Total funds brought forward		55,450	7,557	63,007	60,612
Total funds carried forward	15	38,546	7,874	46,420	63,007

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

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	611	1,038
Current assets			
Debtors	11	(10)	9,079
Cash at bank and in hand	12	51,971	62,908
		51,961	71,987
Creditors: Amounts falling due within one year	13	(6,152)	(10,018)
Net current assets		45,809	61,969
Net assets		46,420	63,007
Funds of the charity:			
Restricted income funds			
Restricted funds		7,874	7,557
Unrestricted income funds			
Unrestricted funds		38,546	55,450
Total funds	15	46,420	63,007

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 22 July 2025 and signed on their behalf by:

Mary Deans
Trustee & GIRES Treasurer

Notes to the Financial Statements Year Ending 31 December 2024

Accounting Policies Statement of Compliance

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

Basis of Preparation

Gender Identity Research & Education Society meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going Concern

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

Income and Endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised once it becomes payable to the Charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

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

Charitable activities

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

Governance Costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government Grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and Amortisation

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

Asset class	Depreciation method and rate
Office Equipment	4 years straight line

Trade Debtors

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

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

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade Creditors

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

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

Fund structure

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

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

Pensions and Other Post Retirement Obligations

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

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

2 Income from donations and legacies

	Unrestricted Funds General £	Restricted Funds £	Total Funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	554	-	554
Donations from individuals	8,878	-	8,878
Gift aid reclaimed	1,529	-	1,529
Grants, including capital grants;			
Government grants	-	9,999	9,999
Grants from other charities	-	6,598	6,598
Total for 2024	10,961	16,597	27,558
Total for 2023	36,230	55,159	91,389

3 Income from charitable activities

	Unrestricted Funds General £	Total Funds £
Consultancy	2,293	2,293
Training Fees - eLearning for Individuals	6,736	6,736
Training Fees - eLearning for Companies	1,020	1,020
Training Fees - in person delivery	40,314	40,314
Total for 2024	50,363	50,363
Total for 2023	50,072	50,072

4 Income from other trading activities

	Unrestricted Funds General £	Total Funds £
Trading income;		
Sales of goods and services	90	90
Total for 2024	90	90
Total for 2023	7	7

5 Investment income

	Unrestricted Funds General £	Total Funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	175	175
Total for 2024	175	175
Total for 2023	175	175

6 Expenditure on charitable activities

	Unrestricted Funds General £	Restricted Funds £	Total Funds £
External training and education	20,470	-	20,470
Delivery of external events and conferences	506	-	506
Delivery of Being Ready Project	-	14,155	14,155
Delivery of ARD Project	-	2,125	2,125
Total for 2024	20,976	16,280	37,256
Total for 2023	12,478	62,085	74,563

7 Analysis of governance and support costs

Support costs

	Unrestricted Funds General £	Total 2024 £	Total 2023 £
Staff costs			
Wages and salaries	44,222	44,222	45,608
Social security costs	13	13	2,292
Pension costs	1,409	1,409	1,495
Marketing and publicity	-	-	864
Depreciation, amortisation and other similar costs	427	427	452
Other support costs			
Office Rental & Storage	3,543	3,543	1,358
Insurance	977	977	901
Phone, Broadband & Utilities	256	256	1,053
Software Costs and Subscriptions	3,693	3,693	3,835
Printing, postage and stationery	389	389	1,973
Dues and subscriptions	332	332	396
Bank charges	4	4	-
	55265	55265	60227
Governance Costs			
Independent examiner fees	1,200	1,200	1,500
Legal, Accounting and Other Professional Fees	1,028	1,028	2,797
Total Support and Governance Costs	57,493	57,493	64,524

8 Trustees remuneration and expenses

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

9 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	44,222	71,804
Social security costs	13	2,292
Pension costs	1,409	1,495
	45,644	75,591

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

	2024	2023
	No	No
Employees	2	3

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

10 Tangible fixed assets

	Office Equipment	Total
	£	£
Cost		
At 1 January 2024	1,807	1,807
At 31 December 2024	1,807	1,807
Depreciation		
At 1 January 2024	769	769
Charge for the year	427	427
At 31 December 2024	1,196	1,196
Net book value		
At 31 December 2024	611	611
At 31 December 2023	1,038	1,038

11 Debtors

	2024	2023
	£	£
Trade debtors	(10)	1,280
Accrued income	-	7,799
	(10)	9,079

Debtors represent amounts due at the end of the period for training services delivered and invoiced but not paid. Accrued income represents funding for the Legacy of Kindness project that was invoiced in 2024 but should be recognised in 2023.

12 Cash and cash equivalents

	2024	2023
	£	£
Barclays Current Account	26,971	37,908
Shawbrook Saving Account	25,000	25,000
	51,971	62,908

Interest from the Shawbrook savings account is paid directly to the Barclays current account.

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	4,175	2,271
Other creditors	277	265
Accruals	1,700	7,482
	6,152	10,018

	2024	2023
Accrual Break-down	£	£
Accruals - External Examiner	1,200	1,500
Accruals - Accountant	500	650
Accruals - Legacy of Kindness Costs	-	5,332
	1,700	7,482

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,409 (2023 - £1,495).

15 Funds

	Balance at 1 January 2024 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2024 £
Unrestricted funds				
General				
Unrestricted funds	55,450	61,589	(78,493)	38,546
Restricted funds				
Being Ready*	7,557	6,598	(14,155)	-
ARD**	-	9,999	(2,125)	7,874
Total restricted funds	7,557	16,597	(16,280)	7,874
Total funds	63,007	78,186	(94,773)	46,420

	Balance at 1 January 2023 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	46,129	86,484	(77,163)	55,450
Restricted funds	14,483	55,159	(62,085)	7,557
Total funds	60,612	141,643	(139,248)	63,007

***Being Ready**: The Being Ready Project, led by GIRES in partnership with Hospice UK, provides evidence-based training to improve end-of-life care for trans, intersex, and gender diverse people. It aims to raise awareness, build professional confidence, and ensure respectful, inclusive support during death, dying, and bereavement.

****ARD**: This project, in collaboration with GIRES and LSBU, aims to create and maintain an online resource directory tailored for autistic gender-diverse individuals. It supports improved access to information, mental health resources, and inclusive care. The project aims to improve health outcomes for autistic gender-diverse individuals, aligning with the three national NHSE National Autism Programme Workstreams.

16 Analysis of net assets between funds

	Unrestricted Funds General £	Restricted Funds £	Total Funds at 31 December 2024 £
Tangible fixed assets	611	-	611
Current assets	44,087	7,874	51,961
Current liabilities	(6,152)	-	(6,152)
Total net assets	38,546	7,874	46,420

	Unrestricted Funds General £	Restricted Funds £	Total Funds at 31 December 2023 £
Tangible fixed assets	1,038	-	1,038
Current assets	59,098	12,889	71,987
Current liabilities	(4,686)	(5,332)	(10,018)
Total net assets	55,450	7,557	63,007

17 Related party transactions

There were no related party transactions in the year.

THE GENDER IDENTITY RESEARCH EDUCATION SOCIETY

England & Wales - Charity number 1068137

Accounts

Registered Charity No. 1068137

Gender Identity Research & Education Society

Gender Identity Research & Education Society

Annual Report and Financial Statements for the Year Ended

31 December 2023

Gender Identity Research & Education Society

Contents

Gender Identity Research & Education Society

Reference and Administrative Details

Trustees	Cat Burton, Chair
	Mary Deans, Secretary and Treasurer
	Reubs Walsh, Resigned 22nd March 2023
	Bernard Reed
	Zoe Johannes, Resigned 21st October 2023
	Octavian Starr
	Shaan Surat Rathgeber Knan, Appointed 11th April 2024
Charity Registration Number	1068137
Principal Office	Ashcombe House 5 The Crescent Leatherhead Surrey KT22 8DY
Independent Examiner	Janice Matthews Menzies LLP Chartered Accountants Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP

Gender Identity Research & Education Society

Trustees' Report

Objectives and activities

GIRES is a UK wide organisation whose purpose is to improve the lives of trans and gender diverse people of all ages, including those who are non-binary and non-gender.

GIRES is a professionally managed membership charity supported by volunteers that, in collaboration with other groups in its field, hears, helps, empowers and gives a voice to trans and gender diverse individuals, including those who are non-binary and non-gender, as well as their families.

We use evidence from individuals' lived experiences, combined with scientific research into gender identity development, to educate all those who are able to improve trans and gender diverse individuals' wellbeing. We contribute to policy development regarding equality and human rights for individuals, especially in healthcare.

We also deliver training, e-learning and information to public and private sector organisations, including supporting trans and gender diverse employees or students.

Objects and aims

The Charity's objects are to advance education into gender identity and variations in sex characteristics, and in particular:

(i) To initiate, promote and support research particularly to address the needs of those whose gender identity does not correspond with assumptions made at birth;

(ii) To publish the outcome of such research and other relevant information in order to inform interested parties and the general public; and

(iii) To achieve a wider understanding of these issues and thereby enable equal participation within society of those who experience them.

GIRES Trustees are elected at the Annual General Meeting.

Objectives, strategies and activities

During 2023, GIRES continued with our 3 priority themes established in 2021:

- To equip healthcare and caring professions with an up to date understanding of how best to deliver care that is inclusive and appropriate to trans and gender diverse people.
- To combat discrimination and exclusion of trans and gender diverse adults in workplaces, professional and community settings.
- To advocate for the needs and priorities of older trans and gender diverse people, including but not limited to: social isolation / loneliness; community building; later life and end of life care; and funeral planning.

We delivered this through:

- Our on-going training delivery both on-line and in-person.
- Responding to the many requests for information and help that reach us by phone, e-mail or via the website.
- Continuing to collaborate with other organisations via virtual meetings: Gendered Intelligence, TransActual, Mermaids, the LGBT Consortium (which encompasses the Trans Organisations Network), Stonewall, and many others.
- Our Legacy of Kindness (LOK) Project, an archiving project was very successful. The LOK website contains a great deal of valuable material and educational resources.
- Development of our Being Ready project which has produced a new training program covering end of life experiences, care, and bereavement.
- Maintaining our information services via the website and the TranzWiki directory of national and local trans support organisations.

In summary, GIRES continues to function well and undertake important projects that will improve the lives of trans and gender diverse people.

Fundraising disclosures

The total income in 2023 was significantly higher than in 2022. This was due to funding for the Being Ready project in the year along with greater income from training delivery.

Public benefit

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

Financial review

Policy on reserves

The Charity's policy is to hold a sufficient minimum balance of unrestricted funds to cover one year's expenditure on the cash costs of running the Charity. At 31st December 2023 the balance of £55,450 (2022: £46,129) is less than the required minimum of £63,844 (2022: 82,084). This is, however an improvement over the last 12 months, and it is expected to improve further by the end of 2024.

Gender Identity Research & Education Society

Trustees' Report (continued)

Insurance

Major grant-awarding organisations require that the Charity has adequate insurance. In any case, the trustees' view is that the scale of the charity's operations have now expanded sufficiently to warrant such protection. Accordingly, GIRES has arranged cover for professional indemnity (£500,000), public liability (£2,000,000) and employer's liability (£10,000,000), which includes cover for volunteers. The charity has also arranged Trustees' indemnity insurance (£100,000). The total annual insurance premium amounts to £901.26 (£754.90).

Structure, governance and management

Nature of governing document

GIRES is an unincorporated association governed by a Constitution adopted on 29th October 1997 and revised in October 2021.

The annual report was approved by the trustees of the charity on 19 September 2024 and signed on its behalf by:

M H Deans

....
Mary Deans
Trustee

Gender Identity Research & Education Society

Statement of Trustees' Responsibilities

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 19 September 2024 and signed on its behalf by:

M H Deans

....
Mary Deans
Trustee

Independent Examiner's Report to the trustees of Gender Identity Research & Education Society

I report to the trustees on my examination of the accounts of Gender Identity Research & Education Society for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Gender Identity Research & Education Society you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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

DocuSigned by:
Janice Matthews
634F24DE92A4471...
....

Janice Matthews
Menzies LLP Chartered Accountants
ICAEW

Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

Date: 20-Sep-2024

Gender Identity Research & Education Society

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	36,230	55,159	91,389	67,238
Charitable activities	3	50,072	-	50,072	25,420
Other trading activities	4	7	-	7	151
Investment income	5	175	-	175	705
Total income		86,484	55,159	141,643	93,514
Expenditure on:					
Raising funds	6	(161)	-	(161)	(677)
Charitable activities	7	(12,478)	(62,085)	(74,563)	(50,645)
Governance costs	8	(64,524)	-	(64,524)	(82,084)
Total expenditure		(77,163)	(62,085)	(139,248)	(133,406)
Net income/(expenditure)		9,321	(6,926)	2,395	(39,892)
Net movement in funds		9,321	(6,926)	2,395	(39,892)
Reconciliation of funds					
Total funds brought forward		46,129	14,483	60,612	100,504
Total funds carried forward	16	55,450	7,557	63,007	60,612

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

Gender Identity Research & Education Society

(Registration number: 1068137)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,038	927
Current assets			
Debtors	12	9,079	-
Cash at bank and in hand	13	62,908	61,858
		71,987	61,858
Creditors: Amounts falling due within one year	14	(10,018)	(2,173)
Net current assets		61,969	59,685
Net assets		63,007	60,612
Funds of the charity:			
Restricted income funds			
Restricted funds		7,557	14,483
Unrestricted income funds			
Unrestricted funds		55,450	46,129
Total funds	16	63,007	60,612

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 19 September 2024 and signed on their behalf by:

M H Deans

....
Mary Deans
Trustee

1 Accounting policies

Statement of compliance

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

Basis of preparation

Gender Identity Research & Education Society meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised once it becomes payable to the Charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Raising funds

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

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	**Depreciation method and rate**
Office Equipment	4 years straight line

Trade debtors

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

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

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

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

Fund structure

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

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,906	40,232	42,138
Donations from individuals	20,054	-	20,054
Legacies	235	-	235
Gift aid reclaimed	1,585	-	1,585
Grants, including capital grants;			
Grants from other charities	12,450	14,927	27,377
Total for 2023	36,230	55,159	91,389
Total for 2022	20,965	46,273	67,238

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Consultancy	11,247	11,247
Training Fees - eLearning for Individuals	984	984
Training Fees - eLearning for Companies	2,151	2,151
Training Fees - in person delivery	35,690	35,690
Total for 2023	50,072	50,072
Total for 2022	25,420	25,420

Gender Identity Research & Education Society

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	7	7
Total for 2023	7	7
Total for 2022	151	151

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	175	175
Total for 2023	175	175
Total for 2022	705	705

6 Expenditure on raising funds

	Direct costs £	Total 2023 £
Costs of trading activities	161	161

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
External training and education	7,157	-	7,157
Delivery of external events and conferences	2,137	-	2,137
External Consulting	3,184	-	3,184
Delivery of Legacy of Kindness Project	-	52,444	52,444
Delivery of Being Ready Project	-	9,641	9,641
Total for 2023	12,478	62,085	74,563
Total for 2022	14,996	35,649	50,645

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Staff costs			
Wages and salaries	45,608	45,608	64,575
Social security costs	2,292	2,292	3,581
Pension costs	1,495	1,495	2,008
Independent examiner fees			
Examination of the financial statements	1,500	1,500	1,140
Legal, Accounting and Other Professional Fees	2,797	2,797	1,559
Marketing and publicity	864	864	358
Depreciation, amortisation and other similar costs	452	452	204
Other governance costs	9,516	9,516	8,659
	64,524	64,524	82,084

Other Governance Costs Break-down	**2023** **£**	**2022** **£**
Office Rental & Storage	1,358	2,362
Insurance	901	755
Phone, Broadband & Utilities	1,053	1,072
Software Costs and Subscriptions	3,835	2,964
Printing, postage and stationery	1,973	896
Dues and subscriptions	396	610
	9,516	8,659

9 Trustees remuneration and expenses

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

10 Staff costs

The aggregate payroll costs were as follows:

	2023 **£**	**2022** **£**
Staff costs during the year were:		
Wages and salaries	71,804	85,825
Social security costs	2,292	3,581
Pension costs	1,495	2,008
	75,591	91,414

Staff costs cover those required for Governance and for delivery of the Legacy of Kindness project. The Legacy of Kindness project is funded through restricted donations. The charity receives the employment allowance to cover up to £5,000 of national insurance contributions. These are applied to the Legacy of Kindness project first and then to governance.

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

	2023 **No**	**2022** **No**
Employees	3	2

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

11 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At 1 January 2023	1,244	1,244
Additions	563	563
At 31 December 2023	1,807	1,807
Depreciation		
At 1 January 2023	317	317
Charge for the year	452	452
At 31 December 2023	769	769
Net book value		
At 31 December 2023	1,038	1,038
At 31 December 2022	927	927

12 Debtors

	2023 £
Trade debtors	1,280
Accrued income	7,799
	9,079

Debtors represent amounts due at the end of the period for training services delivered and invoiced but not paid. Accrued income represents funding for the Legacy of Kindness project that was invoiced in 2024 but should be recognised in 2023.

13 Cash and cash equivalents

	2023 £	2022 £
Barclays Current Account	37,908	36,858
Shawbrook Saving Account	25,000	25,000
	62,908	61,858

Interest from the Shawbrook savings account is paid directly to the Barclays current account.

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,271	-
Other creditors	265	183
Accruals	7,482	1,990
	10,018	2,173

Accrual Break-down	2023 £	2022 £
Accruals - External Examiner	1,500	1,140
Accruals - Accountant	650	850
Accruals - Legacy of Kindness Costs	5,332	-
	7,482	1,990

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,495 (2022 - £2,008).

Gender Identity Research & Education Society

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

16 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General					
Unrestricted funds	46,129	86,484	(77,163)	-	55,450
Restricted funds					
Book Publishing	1,137	-	-	(1,137)	-
Awards for All	2,722	-	-	(2,722)	-
Legacy of Kindness	8,636	39,949	(52,444)	3,859	-
Being Ready	1,988	15,210	(9,641)	-	7,557
Total restricted funds	14,483	55,159	(62,085)	-	7,557
Total funds	60,612	141,643	(139,248)	-	63,007

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	96,645	47,241	(97,757)	46,129
Restricted funds	3,859	46,273	(35,649)	14,483
Total funds	100,504	93,514	(133,406)	60,612

With the permission of the donors for Awards for All and Book Publishing, the balance on these funds have been applied to the Legacy of Kindness work.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	1,038	-	1,038
Current assets	59,098	12,889	71,987
Current liabilities	(4,686)	(5,332)	(10,018)
Total net assets	55,450	7,557	63,007

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	927	-	927
Current assets	47,375	14,483	61,858
Current liabilities	(2,173)	-	(2,173)
Total net assets	46,129	14,483	60,612

18 Related party transactions

There were no related party transactions in the year.

THE GENDER IDENTITY RESEARCH EDUCATION SOCIETY

England & Wales - Charity number 1068137

Accounts

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gires

Registered Charity No. 1068137

Celebrating 25 Years

Gender Identity Research & Education Society

Gender Identity Research & Education Society

Annual Report and Financial

Statements for the Year Ended

31 December 2022

Gender Identity Research & Education Society

Contents

Gender Identity Research & Education Society

Reference and Administrative Details

Trustees	Cat Burton, Chair Mary Deans, Secretary and Treasurer Bernard Reed Zoe Johannes Octavian Starr Shaan Surat Rathgeber Knan, Resigned 1st January 2022 Reubs Walsh, Resigned 22nd March 2023
Charity Registration Number	1068137
Principal Office	Ashcombe House 5 The Crescent Leatherhead Surrey KT22 8DY
Independent Examiner	Janice Matthews FCA Menzies LLP Chartered Accountants 2nd Floor Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP

Gender Identity Research & Education Society

Trustees' Report

Objectives and activities

GIRES is a UK wide organisation whose purpose is to improve the lives of trans and gender diverse people of all ages, including those who are non-binary and non-gender.

GIRES is a professionally managed membership charity supported by volunteers that, in collaboration with other groups in its field, hears, helps, empowers and gives a voice to trans and gender diverse individuals, including those who are non-binary and non-gender, as well as their families.

We use evidence from individuals' lived experiences, combined with scientific research into gender identity development, to educate all those who are able to improve trans and gender diverse individuals' wellbeing. We contribute to policy development regarding equality and human rights for individuals, especially in healthcare.

We also deliver training, e-learning and information to public and private sector organisations, including supporting trans and gender diverse employees or students.

Objects and aims

The Charity's objects are to advance education into gender identity and variations in sex characteristics, and in particular:

(i) To initiate, promote and support research particularly to address the needs of those whose gender identity does not correspond with assumptions made at birth;

(ii) To publish the outcome of such research and other relevant information in order to inform interested parties and the general public; and

(iii) To achieve a wider understanding of these issues and thereby enable equal participation within society of those who experience them.

GIRES Trustees are elected annually at the Annual General Meeting.

Objectives, strategies and activities

During 2022, GIRES has continued with our 3 priority themes established in 2021:

- To equip healthcare and caring professions with an up to date understanding of how best to deliver care that is inclusive and appropriate to trans and gender diverse people.
- To combat discrimination and exclusion of trans and gender diverse adults in workplaces, professional and community settings.
- To advocate for the needs and priorities of older trans and gender diverse people, including but not limited to: social isolation / loneliness; community building; later life and end of life care; and funeral planning.

We delivered this through:

- Our on-going training delivery both on-line and in-person.
- Responding to the many requests for information and help that reach us by phone, e-mail or via the website.
- Continuing to collaborate with other organisations via virtual meetings: Gendered Intelligence, TransActual, Mermaids, the LGBT Consortium (which encompasses the Trans Organisations Network), Stonewall, and many others.
- Development of our Legacy of Kindness Project.
- Initiating development of a new Project Being Ready.
- Maintaining our information services via the website and the TranzWiki directory of national and local trans support organisations.

In summary, GIRES continues to function well and undertake important projects that will improve the lives of trans and gender diverse people.

Fundraising disclosures

The total income in 2022 was significantly higher than in 2021. This was principally due to the Legacy of Kindness Project which attracted Lottery funding.

We appointed a General Manager who started working for GIRES in July 2022. Her main roles were to increase the visibility of GIRES, to improve our income generation, and to conduct policy and research development.

Public benefit

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

Financial review

In the past year, the Charity has used its resources to deliver on its core objectives to provide information and education about trans and gender diverse issues. In doing so, it has used £97,757 of its unrestricted reserves with unrestricted funds at the end of the year being £46,129. As noted below, this has meant that the reserves held at the end of the year have fallen below the stated minimum of one year's running costs. However, this is viewed as an exceptional year with a number of income sources being lower than expected while costs have gone up. The Charity expects to generate more funds in 2023 and has already shown significant improvements.

Policy on reserves

The Charity's policy is to hold a sufficient minimum balance of unrestricted funds to cover one year's expenditure on the cash costs of running the Charity. At 31st December 2022 the balance of £46,129 (2021: £96,645) is less than the required minimum of £82,084 (2021: £59,512). However, the Trustees have taken steps to increase the reserves in the Charity, and are confident that the position will be rectified in the next 12 months.

Insurance

Major grant-awarding organisations require that the Charity has adequate insurance. In any case, the trustees' view is that the scale of the charity's operations have now expanded sufficiently to warrant such protection. Accordingly, GIRES has arranged cover for professional indemnity (£500,000), public liability (£2,000,000) and employer's liability (£10,000,000), which includes cover for volunteers. The charity has also arranged Trustees' indemnity insurance (£100,000). The total annual insurance premium amounts to £754.90 (£767.64) which included cover for the move of our main office to Sutton, in Surrey.

Plans for future periods

Aims and key objectives for future periods

For 2023, the aims and objectives are unchanged.

Activities planned to achieve aims

During 2023:

- Our focus and service delivery will be similar to 2022.
- The Legacy of Kindness Project will draw to a close and will be a great asset in promoting the work of the charity over the last 25 years.
- Increase the content and delivery of our training program to meet our priority theme areas.
- The Being Ready project will be developed and training developed.

Structure, governance and management

Nature of governing document

GIRES is an unincorporated association governed by a Constitution adopted on 29th October 1997 and was last revised in October 2022.

The annual report was approved by the trustees of the charity on 1st September 2023and signed on its behalf by:

M H Deans

Mary Deans
Trustee

Gender Identity Research & Education Society

Statement of Trustees' Responsibilities

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 1st September 2023 and signed on its behalf by:

M H Deans

Mary Deans
Trustee

Gender Identity Research & Education Society

Independent Examiner's Report to the Trustees of Gender Identity Research & Education Society

I report to the trustees on my examination of the accounts of Gender Identity Research & Education Society for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of Gender Identity Research & Education Society you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

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

Independent examiner’s statement

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

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

DocuSigned by:

Janice Matthews

...634F24DE92A4471...

Janice Matthews FCA
Menzies LLP Chartered Accountants
2nd Floor
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

Date: 03-Oct-2023

Gender Identity Research & Education Society

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	20,965	46,273	67,238	29,443
Charitable activities	3	25,420	-	25,420	47,737
Other trading activities	4	151	-	151	204
Investment income	5	705	-	705	162
Total income		47,241	46,273	93,514	77,546
Expenditure on:					
Raising funds	6	(677)	-	(677)	-
Charitable activities	7	(14,996)	(35,649)	(50,645)	(11,187)
Governance costs	8	(82,084)	-	(82,084)	(59,512)
Total expenditure		(97,757)	(35,649)	(133,406)	(70,699)
Net (expenditure)/income		(50,516)	10,624	(39,892)	6,847
Net movement in funds		(50,516)	10,624	(39,892)	6,847
Reconciliation of funds					
Total funds brought forward		96,645	3,859	100,504	93,657
Total funds carried forward	16	46,129	14,483	60,612	100,504

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

The notes on pages 9 to 19 form an integral part of these financial statements.

Gender Identity Research & Education Society

(Registration number: 1068137)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	927	242
Current assets			
Debtors	12	-	6,970
Cash at bank and in hand	13	61,858	95,328
		61,858	102,298
Creditors: Amounts falling due within one year	14	(2,173)	(2,036)
Net current assets		59,685	100,262
Net assets		60,612	100,504
Funds of the charity:			
Restricted income funds			
Restricted funds		14,483	3,859
Unrestricted income funds			
Unrestricted funds		46,129	96,645
Total funds	16	60,612	100,504

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 1st September 2023 and signed on their behalf by:

M H Deans

Mary Deans
Trustee

Gender Identity Research & Education Society

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

1 Accounting policies

Statement of compliance

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

Basis of preparation

Gender Identity Research & Education Society meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised once it becomes payable to the Charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

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

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Office Equipment	4 years straight line

Trade debtors

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

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

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

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

Fund structure

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

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Gender Identity Research & Education Society

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,882	42,392	44,274
Donations from individuals	17,173	-	17,173
Gift aid reclaimed	1,910	-	1,910
Grants, including capital grants;			
Grants from other charities	-	3,881	3,881
Total for 2022	20,965	46,273	67,238
Total for 2021	29,443	-	29,443

Gift aid is recognised when received, which is usually the February after the end of the financial year.

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Consultancy	2,745	2,745
Training Fees - eLearning for Individuals	1,760	1,760
Training Fees - eLearning for Companies	2,740	2,740
Training Fees - in person delivery	18,175	18,175
Total for 2022	25,420	25,420
Total for 2021	47,737	47,737

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	151	151
Total for 2022	151	151
Total for 2021	204	204

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	705	705
Total for 2022	705	705
Total for 2021	162	162

6 Expenditure on raising funds

	Direct costs £	Total 2022 £
Costs of generating donations and legacies	677	677

These relate to direct expenses on the Great North Run and Great Bristol Half Marathon to raise funds for the charity.

Gender Identity Research & Education Society

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
External training and education	7,332	-	7,332
Delivery of external events and conferences	5,889	-	5,889
External Consulting	1,775	-	1,775
Delivery of Legacy of Kindness Project	-	33,756	33,756
Delivery of Being Ready Project	-	1,893	1,893
Total for 2022	14,996	35,649	50,645
Total for 2021	11,187	-	11,187

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Staff costs			
Wages and salaries	64,575	64,575	39,356
Social security costs	3,581	3,581	7,556
Pension costs	2,008	2,008	1,952
Independent examiner fees			
Examination of the financial statements	1,140	1,140	1,140
Legal, Accounting and Other Professional Fees	1,559	1,559	1,750
Marketing and publicity	358	358	470
Depreciation, amortisation and other similar costs	204	204	113
Other governance costs	8,659	8,659	7,175
	82,084	82,084	59,512

Other Governance Costs Break-down	2022 £	2021 £
Office Rental & Storage	2,362	2,847
Insurance	755	767
Equipment repairs and renewals	-	434
Phone, Broadband & Utilities	1,072	989
Software Costs and Subscriptions	2,964	1,120
Printing, postage and stationery	896	259
Dues and subscriptions	610	759
	8,659	7,175

9 Trustees remuneration and expenses

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

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	85,825	39,356
Social security costs	3,581	7,556
Pension costs	2,008	1,952
	91,414	48,864

Staff costs cover those required for Governance and for delivery of the Legacy of Kindness project. The Legacy of Kindness project is funded through restricted donations. The charity receives the employment allowance to cover up to £5,000 of national insurance contributions. These are applied to the Legacy of Kindness project first and then to governance.

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

11 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At 1 January 2022	355	355
Additions	889	889
At 31 December 2022	1,244	1,244
Depreciation		
At 1 January 2022	113	113
Charge for the year	204	204
At 31 December 2022	317	317
Net book value		
At 31 December 2022	927	927
At 31 December 2021	242	242

12 Debtors

	2022 £	2021 £
Trade debtors	-	6,970

Debtors represent amounts due at the end of the period for training services delivered and invoiced but not paid.

13 Cash and cash equivalents

	2022 £	2021 £
Barclays Current Account	36,858	70,328
Shawbrook Saving Account	25,000	25,000
	61,858	95,328

Interest from the Shawbrook savings account is paid directly to the Barclays current account.

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	46
Other creditors	183	-
Accruals	1,990	1,990
	2,173	2,036

Accrual Break-down	2022 £	2021 £
Accruals - External Examiner	1,140	1,140
Accruals - Accountant	850	850
	1,990	1,990

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,008 (2021 - £1,952).

16 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General				
Unrestricted funds	96,645	47,241	(97,757)	46,129
Restricted funds				
Book Publishing	1,137	-	-	1,137
Awards for All	2,722	-	-	2,722
Legacy of Kindness	-	42,392	(33,756)	8,636
Being Ready	-	3,881	(1,893)	1,988
Total restricted funds	3,859	46,273	(35,649)	14,483
Total funds	100,504	93,514	(133,406)	60,612

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	89,798	77,546	(70,699)	96,645
Restricted funds	3,859	-	-	3,859
Total funds	93,657	77,546	(70,699)	100,504

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	927	-	927
Current assets	47,375	14,483	61,858
Current liabilities	(2,173)	-	(2,173)
Total net assets	46,129	14,483	60,612

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	242	-	242
Current assets	98,439	3,859	102,298
Current liabilities	(2,036)	-	(2,036)
Total net assets	96,645	3,859	100,504

THE GENDER IDENTITY RESEARCH EDUCATION SOCIETY

England & Wales - Charity number 1068137

Accounts

Registered Charity No. 1068137

gires

CELEBRATING 25 YEARS

Gender Identity Research & Education Society

Annual Accounts Report Year Ending 2021

Through quality research, education and support, GIRES works to improve the lives of all trans and gender diverse people wherever they are

Contents

Reference and administration details for GIRES

Charity Registered Number: 1068137
Registered Office Address: Ashcombe House, 5 The Crescent, Leatherhead, Surrey KT22 8DY

Trustees who served during 2021

Cat Burton - Chair
Mary Deans – Secretary
Reubs Walsh Treasurer
Bernard Reed
Shaan Surat Rathgeber Knan
Zoe Johannes
Octavian Starr

GIRES is an unincorporated association governed by a Constitution adopted 29 October 1997, amended 29 January 1998, 15 July 2001, 11 October 2009, 03 September 2019, 27 October 2019 and October 2022.

The Charity's objects are to advance education into gender identity and variations in sex characteristics, and in particular:

i. To initiate, promote and support research particularly to address the needs of those whose gender identity does not correspond with assumptions made at birth;
ii. To publish the outcome of such research and other relevant information in order to inform interested parties and the general public; and
iii. To achieve a wider understanding of these issues and thereby enable equal participation within society of those who experience them.

GIRES Trustees are elected annually at the Annual General Meeting.

Financial Review of 2021

After the pandemic year in 2020, income has returned to more normal levels at £77,545 (£30,092). The total expenditure amounted to £70,699 (£60,568) which included an increase in our wage costs to £48,865 (£29,249) due in the main to the increase in the number of our paid employees from one to three. We also had the added expense of office space from January to July and storage costs as we needed to move operations away from Bernard and Terry's home. The charity recorded net income of £6,847 (-£30,476).

Total income from individuals through membership, donations, companies and payroll giving amounted to £29,443 (£14,192) which was higher than the previous year. Charitable income from training and consultancy services also increased from 2020, our new e-learning training amounted to £3,190 online and in person training £22,950, consultancy £21,596 and other charitable activities amounted to a total increase to £48,102 (£15,900).

The amount received from HMRC in respect of gift aid recoveries on subscriptions and donations has remained steady for the last three years £1,842 (£1,870). The Charity continues to take positive steps to collect debts when due in order to expand the Charity's work.

The Charity holds £3,859 in restricted funds. These funds are to be expended on a joint research project with Mermaids, which has been funded by Awards for All. the Trustees will be seeking advice as to how to utilise these funds in 2022.

At year-end, the Charity's balance was £100,504 (£93,657) including the restricted funds and savings account. The charity's monies placed with Barclays Bank, current account and Shawbrook, savings account are protected by the Financial Services Compensation Scheme.

Reserves Policy

The Charity's policy is to hold a sufficient minimum balance of unrestricted funds to cover one year's expenditure on the cash costs of running the Charity. At 31st December 2021 the balance of £96,645 (£89,798) is still greater than the required minimum of £59,478 (£39,252).

Insurance

Major grant-awarding organisations require that the Charity has adequate insurance. In any case, the trustees' view is that the scale of the charity's operations have now expanded sufficiently to warrant such protection. Accordingly, GIRES has arranged cover for professional indemnity (£500,000), public liability (£2,000,000) and employer's liability (£10,000,000), which includes cover for volunteers. The charity has also arranged Trustees' indemnity insurance (£100,000). The total annual insurance premium amounts to £767.64 (£988.98) which included cover for the move of our main office to Sutton, in Surrey.

Accounting Procedures Update

In 2021, to simplify and reduce the cost of its accounting, the charity had intended to move from an accruals method to a cash-based system, however on the advice of our accountants we have remained with the accrual method of accounting. The Charity also instructed Menzies accountants to review the accounts due to the need for our consultant accountant no longer being available to continue with this work.

Fulfilling GIRES' Objectives in 2021 and beyond

GIRES ended 2021 in a strong financial position, despite the continuing limitations imposed by the pandemic. However, with restrictions easing, it has been possible to resume our income-generating activities, including both in-person and online training services.

At the start of the year the Trustees agreed the following three priority themes for GIRES work during 2021:

- To equip healthcare and caring professions with an up to date understanding of how best to deliver care that is inclusive and appropriate to trans and gender diverse people.
- To combat discrimination and exclusion of trans and gender diverse adults in workplaces, professional and community settings.
- To advocate for the needs and priorities of older trans and gender diverse people, including but not limited to: social isolation / loneliness; community building; later life and end of life care; and funeral planning.

We recruited a fundraising and individual giving officer, however due to health issues the person appointed was unable to continue working for the charity. Consequently, the Board took the decision to recruit a general manager, who would also take responsibility for fundraising and grant applications. Dr Harriet Hutchinson was appointed to the role in June 2022.

Cat Burton, as Chair, Mary Deans, as Secretary, and Reubs Walsh as Treasurer continue to lend their commendable skills to advise and guide the charity. Photographs of the trustees and their biographical information may be viewed at: https://www.gires.org.uk/about-us/gires-trustees/

We are maintaining our information services via the website and the TranzWiki directory of national and local trans support organisations. We respond to the many requests for information and help that reach us by phone, e-mail or via the website.

GIRES continues to collaborate with other organisations via virtual meetings: Gendered Intelligence, TransActual, Mermaids, the LGBT Consortium (which encompasses the Trans Organisations Network), Stonewall, and many others. We have also contributed to several projects seeking to improve trans and gender diverse people's access to and experiences of healthcare, including numerous research projects, which have produced resources including empirical evidence and formal guidance for clinical best-practices with trans and gender diverse patients, published in respected medical journals.

In summary, GIRES continues to function well and undertake important projects that will improve the lives of gender diverse people.

Signed by Trustee

Reubs Walsh, Treasurer **Date:** 23rd September 2022

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity and its financial activities for that period.
In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 1993 and any amendments of the Charities Act 2006. They are also responsible for safeguarding assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of GIRES

I report to the trustees on my examination on the accounts of the Charity for the year ended 31st December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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

1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2) the accounts do not accord with those records; or
3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the charity's Trustees as a body, for my work or for this report.

Charity Independent Examiner

DocuSigned by:
Janice Matthews
634F24DE92A4471...

10-Oct-2022

Janice Matthews FCA
Menzies LLP Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

GIRES Accounts for Year ending 31st December 2021

Statement of Financial Activities

GIRES accounts have been reviewed to provide a more detailed account of our income and expenditure which removes the need for additional notes. We have been able to cross reference the old codes to ensure continuity in the reporting, however this has also required some of the 2020 accounting figures to be recategorized on the accounts. The totals reported remain the same as reported to the Charity Commission and this has no impact on our net resources.

Charity Income

		2021	2020
Charity Not for Profit Income			
Individual Donations & Legacy	Donations with Gift Aid	10,187	7,271
	Donations Non-Gift Aid	6,590	3,161
	Legacy Payments	2,371	(2,500)
	Other Donations	-	858
Company and Payroll Donations	Payroll Donations	7,440	4,885
	PayPal Giving Fund	1,013	
	Amazon Smile		
	Other Company Donations		500
HMRC	Gift Aid	1,842	17
Total Not for Profit Income		**29,443**	**14,192**

		2021	2020
Charity Sales of Product Income			
Training	GIRES Training Delivered	22,950	12,595
	GIRES e-Learning for Individuals	725	-
	GIRES e-Learning for Companies	2,465	-
	Consultancy	21,596	3,082
Website Sales	GIRES Shop & Literature	204	16
Bank Credits	Interest & Credits	162	207
Total Sales of Product Income		**48,102**	**15,900**

	2021	2020
Total Charity Income	**77,545**	**30,092**

Charity Resources Expended

		2021	2020
Cost of Sales			
Consultancy	Fees	3,183	7,886
Training	Facilitators Fees	5,083	4,028
	Other fees	-	3,645
	Travel	369	354
	Hotels & Accommodation	240	134
	Food / Meals	89	159
	Postage	-	-
Events, Meetings & Conferences	Travel & Accommodation	-	-
	Conference Costs	1,297	4,089
	Food/ Meals	926	223
GIRES Website Sales & Training	Printing	33	798
Total Cost of Sales		**11,220**	**21,316**

Charity Expenditure			
Office & General Administration	Postage & Stationery	225	448
	Printing	-	1,589
	Office Equipment	433	952
Charity Service Fees	Office Rental & Storage	2,847	1,657
	Insurances	768	989
	Phone, Broadband, & Utilities	988	1,138
	Software Costs & Subscriptions	1,120	646
	Bank Interest Payable	-	-
	Advertising & Promotion	470	-
Professional Services	Accountancy Fees	2,890	1,280
	Legal Fees	-	-
Dues & Subscriptions	WPATH	514	531
	Memberships	245	639
Payroll Expenses	Wages & Salaries	48,865	29,249
Other Expenditure	Depreciation of Fixed Assets	113	-
	Sundry Expenses	-	134
Total Charity Expenditure		**59,478**	**39,252**

Total Resources Expended	**70,699**	**60,568**

Net incoming (outgoing unrestricted funds)	6,847	(30,476)
Total unrestricted funds brought forward	89,798	120,274
Restricted funds - book publishing	1,137	1,137
Restricted funds - Awards for All	2,722	2,722
Total restricted funds	3,859	3,859

Total funds carried forward	**100,504**	**93,657**

All resources expended were in furtherance of the charity's objectives.
There were no recognised gains and losses other than those reported above.
The notes on page 10 form part of these accounts.

Balance Sheet

		2021	2020
Fixed Assets			
	Fixtures, fittings and equipment	242	355
Current Assets			
Debtors	Gift Aid	-	1.876
	Training & other debtors	6,970	1,125
	HMRC	-	414
	Total Debtors	**6,970**	**3,414**
Cash at Bank	Barclays Current Account	70,328	67,265
	Shawbrook Saving Account	25,000	25,000
	Total Cash at Bank	**95,328**	**92,265**
Total Current Assets		**102,298**	**95,679**

Liabilities			
	Accruals - External examiner	1,140	780
	Accruals – Accountant	850	500
	Trustee expenses	-	-
	Other creditors	46	1,097
	Total Creditors: Amounts falling due within one year	**2,036**	**2,377**
Total assets less current liabilities		**100,504**	**93,657**

Charity Funds			
	Unrestricted funds	**96,645**	**89,798**
Restricted funds	Awards for All	2,722	2,722
	Publishing	1,137	1,137
	Total Restricted Funds	**3,859**	**3,859**

Total charity funds	**100,504**	**93,657**

Signed by Trustee

Reubs Walsh, Treasurer

Date: 23rd September 2022

Notes to the Accounts

Basis of accounting

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Gender Identity Research & Education Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised

Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered. Cost of sales represent the resources expended in the delivery of programme and project work directed at the achievement of the charitable aims and objectives. Expenditure costs represent the costs which relate to the general running of the charity i.e. all the activities which allow the charity to operate, generate information required for public accountability and carry out the planning processes which contribute to the future development of the charity. Resources expended, wherever they can be so identified, are allocated to the charity's activities as costs directly attributable or as Support or Governance costs. Costs have been apportioned on a basis the Trustees have considered to be a reasonable estimate for the relevant allocation.

Fees for examining the accounts

The external examiner, Menzies, has made a charge of £1,140.00 inc VAT (£780).

Paid employees

GIRES had three employed members of staff in 2021:

Full Time: Camilla Thrush, Operations and Finance Manager
Part Time: Sharon Thripp, Admin Officer joined the team in June 2021
Part Time: Cici Carey-Stuart, Grants and Individual Giving Fundraising Officer joined the team in March 2021 and left due to health reasons in August 2021.

Trustee expenses	**2021**	**2020**
Number of trustees who were paid out of pocket expenses	0	3
Total amount paid	0	4,507

The Trustee expenses recorded arising from charitable activities and governance on behalf of the Charity. During the year, the charity continued to pay directly many of the costs that the trustees had previously incurred such as travel, hotels and memberships, thus relieving them of having to reclaim.

Email: info@gires.org.uk
Website: www.gires.org.uk

Accounts

Gender Identity Research & Education Society

Registered Charity No: 1068137

REPORT and ACCOUNTS

FOR THE YEAR ENDING 31st DECEMBER 2020

Reference and administration details of the:
Gender Identity Research and Education Society also known as: GIRES

Registered Number: 1068137
Principal address: Melverley, The Warren, Ashtead, Surrey KT21 2SP

Trustees who served during 2020 were:
Shaan Surat Rathgeber Knan - Chair
Bernard Reed - Treasurer
Mary Deans – Secretary
Terry Reed
Reubs Walsh
Cat Burton Appointed July 2020
Zoe Johannes appointed July 2020

Christina Beardsley – Resigned February 2020
Amy Stanning – Resigned February 2020
Kara Parrett - Appointed July 2020 / Resigned October 2020
Christl Hughes – Resigned October 2020

GIRES is an unincorporated association governed by a Constitution adopted on 29th October 1997 and revised on 27th October 2019.

The Charity's objects are to advance education into Gender Identity and Intersex Issues, and in particular:

i. To initiate, promote and support research particularly to address the needs of those whose gender identity does not correspond with assumptions made at birth;
ii. To publish the outcome of such research and other relevant information in order to inform interested parties and the general public; and
iii. To achieve a wider understanding of these issues and thereby enable equal participation within society of those who experience them.

GIRES Trustees are elected annually at the Annual General Meeting.

In the furtherance of its objects, GIRES relies mainly upon the efforts of volunteers and one employed member of staff.

Financial Review of 2020

In a year adversely affected by Covid, income declined to £30,092 (£103,830). The total expenditure amounted to £60,568 (£50,840) which included an increase in our wage costs £29,249, the development of the website to increase our e-learning capability £2,850, and creating accessible training content including BSL signed videos £2,336. The charity recorded a deficit of £30,476 (versus a net income of £52,990 in 2019).

Income from member's subscriptions, donations and legacies amounted to £14,575 which was lower than the previous year (£69,006) which included £54,958 in legacy donations. The 2019 accounts included an accrual legacy payment of £25,000 of which the Charity received £22,500. Charitable income from training, consultancy and other charitable activities income £14,809 (£32,854).

The amount received from HMRC in respect of gift aid recoveries on subscriptions and donations was £1,870 (£1,858). The Charity has taken positive steps to collect debts when due in order to expand the Charity's work. Creditor amounts were £2,377 (£1,788).

The Charity holds £3,859 in restricted funds. These funds are to be expended on a joint research project with Mermaids, which has been funded by Awards for All (£2,722), and in respect of a booklet on Trans and Faith published in 2019 and reprinted in 2020 (£1,137).

At year-end, the Charity's balance was £93,657 (£124,133) including the restricted funds and savings account above. The charity's monies placed with these banks are protected by the Financial Services Compensation Scheme.

Reserves Policy
The Charity's policy is to hold a sufficient minimum balance of unrestricted funds to cover one year's expenditure on the cash costs of governance. At 31st December 2020 the balance of £93,657 (£124,133) was substantially greater than the required minimum of £39,183 (£22,930).

Insurance
Major grant-awarding organisations require that the Charity has adequate insurance. In any case, the trustees' view is that the scale of the charity's operations have now expanded sufficiently to warrant such protection. Accordingly, GIRES has arranged cover for professional indemnity (£500,000), public liability (£2,000,000) and employer's liability (£10,000,000), which includes cover for volunteers. The charity has also arranged Trustees' indemnity insurance (£100,000). The total annual insurance premium amounts to £988.98

COVID 19 Statement
The Coronavirus pandemic is creating significant uncertainty and the charity is not immune to this and, at this stage, it is not possible to reliably forecast what the long-term impact of this may be. The Trustees are confident, however, that the charity will be able to see through the current uncertainty. Although income streams have been affected by Covid-19, they are taking action to control costs where appropriate and will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe this action, together with the charity's substantial cash reserve, should enable GIRES to continue in operational existence. Therefore, it is the trustee's opinion that the going concern basis of preparation of the accounts continues to be appropriate.

Accounting Procedures Update
In 2021, to simplify and reduce the cost of its accounting, the charity will move from an accruals method to a cash-based system.

Fulfilling GIRES' Objectives in 2020 and beyond

GIRES membership will wish to know not only how the charity has fared during 2020 but also whether the GIRES' position at year end indicates that GIRES has the ability to continue its important work as the COVID-19 pandemic continues.

GIRES ended 2020 in a strong financial position, despite the circumstances of the pandemic, which posed and continues to pose barriers to our work which has inflated some of the costs of that work, while also depressing income. In particular, the trustees determined that to continue the work of the charity, and our efforts to make the organisation less dependent on the indefatigable generosity and hard work of our founders, Bernard and Terry Reed, it would be necessary to temporarily increase Office Manager Camilla Thrush's employment from part-time to full-time. This change enabled us to ensure the charity's work could continue through internet-based means, as well as, for example, ensuring that all invoices GIRES had issued (e.g. for consultancy or training) were paid, and transitioning our bookkeeping and membership records to secure, digital formats. Finally, another round of trustee and volunteer recruitment, carried out over 'Zoom', was very successful, with Cat Burton, a highly experienced charity Trustee, and solicitor Zoe Johannes, joining the Board of Trustees, and several new volunteers each with invaluable expertise. We also contracted Stephanie Fuller as a fundraising consultant to help us ensure the long-term financial health of the charity.

Shaan Surat R Knan, as Chair, Christl Hughes, as Secretary, and Bernard Reed as Treasurer continued to lend their commendable skills to advise and guide the charity until, at the AGM, we said a fond farewell to Christl after many years of faithful service. Following the AGM, Cat Burton and Shaan Surat R Knan were appointed by the Trustees as co-Chairs, Mary Deans was appointed to succeed Christl as Secretary, and Reubs Walsh was appointed to succeed Bernard as Treasurer. Photographs of the trustees and their biographical information may be viewed at: https://www.gires.org.uk/about-us/gires-trustees/

We are maintaining our information services via the website and the TranzWiki directory of national and local trans support organisations. We respond to the many requests for information and help that reach us by phone, e-mail or via the website.

Due to the pandemic, in-person training has had to stop, negating a significant source of income. To compensate for this, GIRES have extended and developed our e-learning range, including the generation of certificates of completion for those who opt to use the paid version. In this way, our e-learning resources remain free to access for individuals seeking out information, but individuals wishing to benefit from the Continuing Professional Development (CPD) accreditation of these materials, or organisations wishing to use the e-learning as part of employee training, will be asked to pay. We encourage members to recommend this service to organisations that might wish to use the e-learning. Discounts are available for bulk purchases.

GIRES continues to collaborate with other organisations via virtual meetings: Mermaids, the LGBT Consortium (which encompasses the Trans Organisations Network), Stonewall, the Parliamentary Forum on Gender Identity and the World Professional Association for Transgender Health, which includes contributing to its revision of the Standards of Care.

We have also contributed to several projects seeking to improve trans and gender diverse people's access to and experiences of healthcare, including the Cass review, an ongoing project lead by Oxford University's Department of Primary Care Health Sciences into the experiences of young trans and gender diverse people accessing healthcare (available here: https://www.phc.ox.ac.uk/research/health-experiences/research-projects/identifying-the-health-and-care-needs-of-young-trans-and-gender-diverse-people), and a forthcoming Oxford University project, funded by the National Institutes for Health Research, to develop patient-reported outcome measures (PROMs) for the evaluation of NHS gender identity services.

GIRES has been actively involved in the campaign to ban so-called 'conversion therapy', for example by working with our partners across the sector to produce a report on the experiences of trans and gender diverse individuals subjected to these harmful practices, available here:
https://www.stonewall.org.uk/system/files/2020_conversion_therapy_and_gender_identity_survey.pdf

In summary, GIRES continues to function well and undertake important projects that will improve the lives of gender diverse people.

Signed by Trustee

Reubs Walsh, Treasurer **Date:** 23rd October 2021

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity and its financial activities for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 1993 and any amendments of the Charities Act 2006. They are also responsible for safeguarding assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of GIRES

Report on the accounts of the Charity for the year ended 31st December 2020, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. In accordance with the requirements of the Charites Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 145(5)(b) of the Act) and that an independent examination is needed. It is my responsibility to:

1) examine the accounts (under section 145(5)(b) of the Act);
2) follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
3) state whether particular matters have come to my attention.

Basis of independent examiner's report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2) the accounts do not accord with those records; or
3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Charity Independent Examiner

DocuSigned by:

Janice Matthews

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Janice Matthews
Menzies LLP
Chartered Accountants
Centrum House
36 Station Road
Surrey
TW20 9LF

Date: 29-Oct-2021

Statement of Financial Activities for the year ending 31st December 2020

	Note	2020	2019
Incoming resources			
Voluntary income	**1**	14,575	70969
Charitable activities	**2**	14,809	32854
Bank interest		207	7
Other Income		500	
Total incoming resources		30,092	103,830
Resources expended			
Charitable activities	**3**	20,105	27,910
Governance costs	**4**	40,463	22,930
Total resources expended		60,568	50,840
Net incoming (outgoing unrestricted funds)		-30,476	52,990
Total unrestricted funds brought forward		120,274	67,284
			-
Restricted funds - book publishing		1,137	1,137
Restricted funds - Awards for All		2,722	2,722
Total restricted funds		3,859	3,859
Total funds carried forward		93,657	124,133

All resources expended were in furtherance of the charity's objectives.

There were no recognised gains and losses other than those reported above.

The notes on pages 12 and 13 form part of these accounts

Balance Sheet as at 31st December 2020

	Note	2020	2019
Fixed Assets			
Fixtures, fittings and equipment		355	70
Current Assets			
Debtors	**5**	3,414	30,219
Cash at Bank	**6**	92,265	95,632
Total current assets		95,679	125,851
Liabilities			
Creditors: Amounts falling due within one year	**7**	2,377	1,788
		2,377	1,788
Total assets less current liabilities		93,657	124,133
Charity Funds			
Unrestricted funds		89,798	120,274
Restricted funds	**8**	3,859	3,859
Total charity funds		93,657	124,133

Signed by Trustee

Reubs Walsh, Treasurer **Date:** 23rd October 2021

Basis of accounting

The Financial Statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: "Accounting and Reporting by Charities" (SORP 2005, updated 2013) and the Charities Act 1993.

Incoming Resources

Donations and legacies are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met;
- The trustees are reasonably certain that they will receive it; and
- The trustees are reasonably certain that the value can be reliably measured.

Intangible income such as volunteer time and professional services that have been donated are not capable of financial measurement and as such are not included.

Subscriptions are reported in the year in which they are received.

Income from corporate subscriptions which have a life extending beyond the Financial Year reported is apportioned to that year according to the proportion of the work which the Trustees consider to have been completed by the end of the Financial Year. The balance of that income would be carried forward as Deferred Income. The charity received no such income in 2020.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered. Charitable activities represent the resources expended in the delivery of programme and project work directed at the achievement of the charitable aims and objectives. Governance costs represent the costs which relate to the general running of the charity i.e. all the activities which allow the charity to operate, generate information required for public accountability and carry out the planning processes which contribute to the future development of the charity. Resources expended, wherever they can be so identified, are allocated to the charity's activities as costs directly attributable or as Support or Governance costs. In the case of GIRES, which neither owns nor rents premises other costs have been apportioned on a basis the Trustees have considered to be a reasonable estimate for the relevant allocation.

Fees for examining the accounts

The external examiner, Menzies, has made a charge of £780 (780).

Paid employees

The charity has one paid employee.

Trustee expenses	**2020**	**2019**
Number of trustees who were paid out of pocket expenses	3	8

Total amount paid	4,507	9,473

The Trustee expenses recorded arising from charitable activities and governance on behalf of the Charity. During the year, the charity continued to pay directly many of the costs that the trustees had previously incurred such as travel, hotels and memberships, thus relieving them of having to reclaim.

Notes to the accounts

		2020	2019
1	**Voluntary income**		
	Donations & Membership with Gift Aid	7,286	8,770
	Donations & Membership	3,706	-
	Company and Payroll Giving	4,885	1,778
	Donations Other	829	3,500
	Legacy Payments	- 2,500	54,958
	Gift Aid	17	1,963
	Restricted Funds	-	-
	Refunds	352	-
		14,575	70,969

2	**Charitable activities income**		
	Training	11,375	27,127
	Meeting attendance	831	3,227
	Consultancy	2,350	2,200
	Literature	124	86
	Expenses reimbursement	129	214
		14,809	32,854

3	**Charitable activities expenditure**		
	Speakers fees	3,798	7,104
	Project management, accounts and legal	3,980	1,495
	Travel - training	426	1,511
	Travel - events	1,168	2,458
	Travel - flights	791	-
	Accommodation - training	134	1,572
	Accommodation - events, meetings and conferences	315	1,047
	Conference, event entrance costs & AGM	730	6,131
	Charitable donations	100	-
	Subsistence - Events, meetings and conferences	569	2,067
	Subsistence - Training	176	747
	Training, handouts and leaflets	7,919	3,778
		20,105	27,910

		2020	2019
4	**Governance costs**		
	Postage & office costs	796	205
	Phone, broadband & utilities	1,047	1,012
	Computer software & website	5,477	857
	Memberships	1,170	157
	Insurance	989	252
	Examiner fee	1,280	780
	Bank charges	-	10
	Printing and photocopying	455	439
	Advertising/marketing costs	-	207
	Bank correction	-	1,250
	Payroll expenses	29,249	17,761
		40,463	22,930

5	**Debtors and Prepayments**		
	Gift Aid	1,876	1,858
	Training & other debtors	1,125	1,882
	Insurance prepayment	-	379
	Accruals - legacy payment	-	25,000
	Prepaid charitable activities	-	1,100
	HMRC	414	
		3,414	30,219

6	**Cash at Bank**		
	Barclays Current Account	67,265	85,632
	Shawbrook Saving Account	25,000	10,000
		92,265	95,632

7	**Creditors: Amounts falling due within one year**		
	Accruals - External examiner	780	780
	Accruals - Accountant	500	
	Trustee expenses	-	878
	Other creditors	1,097	130
		2,377	1,788

8	**Restricted funds**		
	Awards for All	2,722	2,722
	Publishing	1,137	1,137
		3,859	3,859