

GENERATE

England & Wales · Charity number 1197920

Details

Other names GENERATE UK

Status Registered

Legal form CIO

Registered 2022-02-15

Register [View on the Charity Commission register](#)

Contact

Address Blake House
18 Blake Street
York
YO1 8QG

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Activities

Objects: 1. THE RELIEF OF NEED AMONGST PERSONS IMPACTED BY GENDER DYSPHORIA, GENDER INCONGRUENCE AND ANY RELATED CONDITION UNDER THE UMBRELLA OF GENDER REASSIGNMENT FOR THE PUBLIC BENEFIT BY:A. PROVIDING SUPPORT, SERVICES AND TRAINING;B. PROVIDING INFORMATION AND SERVICES FOR PEOPLE AND ORGANISATIONS WHO SUPPORT THOSE IMPACTED BY THE CONDITIONS REFERENCED ABOVE.2. THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY RAISING PUBLIC AWARENESS IN EQUALITY, DIVERSITY AND EQUITY WITH REGARDS TO GENDER IDENTITY.

Activities: Generate supports the mental health and wellbeing of trans, non-binary and gender questioning adults, building resilience and confidence and empowering them to live happier and more stable lives. We provide safe spaces where trans people can be themselves and are supported to explore what their gender identity means for them. Generate empowers individuals to live authentic and fulfilling lives.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£103,601	£82,745	-	-
2024-03-31	£125,340	£80,328	-	-
2023-03-31	£112,361	£79,105	-	-

GENERATE

England & Wales - Charity number 1197920

Accounts

Generate

Charity No 1197920

**Generate
Charity No. 1197920
Trustee's Report and Unaudited Accounts
31 March 2025**

Generate

Charity No 1197920

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Generate

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The trustees present their report with the independently examined (unaudited) financial statements of the charity for the period ended 31 March 2025.

Reference and Administrative Details

The charity is registered with the Charity Commission for England and Wales as a Charitable Incorporated Organisation (CIO) with a registration date of 15th February 2022. Registered Charitable Incorporated Organisation No. 1197920

Principal Office
Blake House,
18 Blake Street,
York,
YO1 8QG

Trustees

The Trustees have been given dispensation under s38(3) of the Charities Act 2011 from being shown in the register of charities and under 40(4) of The Charities (Accounts and Reports) Regulations 2008, for withholding the names of any person who has been a charity trustee at any time during the financial year in question from the Annual Report.

Accountants

S J Perry Ltd,
2a St Martins Lane
York
YO1 6LN

Bankers

Virgin Bank
York

Charitable Objects

1. The relief of need amongst persons impacted by gender dysphoria, gender incongruence and any related condition under the umbrella of gender reassignment for the public benefit by:
 - a. Providing support, services and training.
 - b. Providing information and services for people and organisations who support those impacted by the conditions referenced above.
2. The promotion of equality and diversity for the public benefit by raising public awareness in equality, diversity and equity with regards to gender identity.

Charitable Activities

Generate is committed to supporting the mental health and wellbeing of transgender, non-binary and gender-diverse people, including those exploring their gender identity. Our aim is to foster resilience and confidence within the trans community, empowering individuals to lead happier, more fulfilling and more stable lives.

Our services are designed to reduce the effects of both direct and indirect discrimination experienced by trans individuals in everyday life and healthcare settings. We provide safe, inclusive spaces where trans people are respected, affirmed and supported in understanding and embracing their identities. We also offer support to family members and loved ones, recognising the vital role of strong personal networks in promoting wellbeing.

In the 2024–25 financial year, we successfully secured funding to maintain and deliver our existing support programmes. These include peer support groups, counselling, mentoring, advocacy, events and community-building activities. We have continued to evolve these services based on the needs and priorities of our community. Thanks to our increased capacity, we initiated a comprehensive community consultation to further align our work with the lived experiences and aspirations of our beneficiaries. This process, currently underway, will guide the strategic development of our services going forward.

We also expanded our outreach, with a particular focus on rural areas across North Yorkshire, ensuring that those who need our support know who we are, what we do and how to access our services.

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Contribution of Volunteers

Generate continues to benefit greatly from the time, energy and dedication of our volunteers. This year, we have seen increased involvement from individuals supporting the charity in a range of vital roles, from helping to deliver support services to raising awareness at a wide variety of outreach events.

Their contributions have been instrumental in the delivery of our services and in nurturing the inclusive, supportive community that sits at the heart of our work. In total, 15 volunteers supported our work over the course of the financial year, and we are continuing to expand our volunteering opportunities in alignment with areas of interest.

“Generate has opened up a whole community for me and in addition having the opportunity to volunteer for things has given me some purpose which I was lacking in my life. It's great to be able to give back.”

Achievements and Performance

In the 2024–25 financial year, Generate has continued to grow our reach, deepen our impact, and strengthen our collaborations with community partners. We're proud to report the following achievements:

Outreach and Engagement

We engaged **571** individuals through a range of outreach events, helping more people access information, support and a sense of connection. We also welcomed **71** new individuals into our services over the course of the year, reflecting a steady increase in demand and trust in our support offering.

A total of **47** events were held over the year, with **518** attendances from beneficiaries across these activities. Additionally, we participated in **4** Pride events, raising visibility and celebrating our community across the region.

Ongoing Support Services

Over the course of the year, we supported **183** individuals and had over **100** beneficiaries regularly engaging with our core support services.

We continued to provide counselling, mentoring, and peer support groups, offering essential spaces for personal growth, connection and wellbeing. In total, over the course of the year, we delivered:

- **209** counselling sessions
- **73** mentoring sessions
- **71** support groups

“I was ground down by misgendering, it built me up again to be seen as myself.”

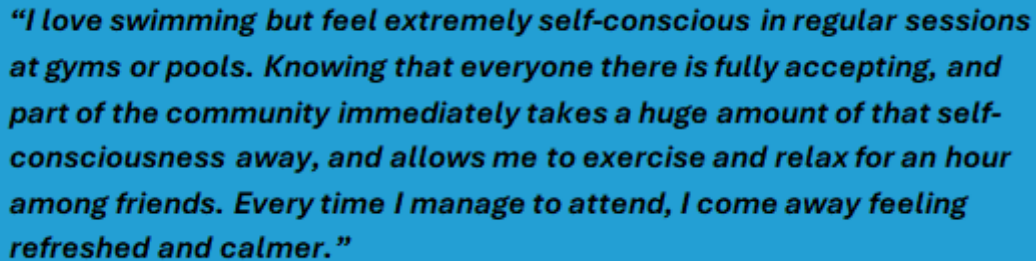
“Self esteem and self confidence are some things I struggle with a lot. Coming to this group today helped my confidence as I didn't feel any sort of judgement or intolerance from anyone there. I felt very accepted and included.”

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New Initiatives

We launched a new trans inclusive swimming group, "Selkie_Swim", which quickly became a popular and valued activity among our members. Building on its success, we secured funding from the LNER Customer & Community Investment Fund to support trans community members in training as lifeguards, an empowering initiative that supports wellbeing and skills development.



"I love swimming but feel extremely self-conscious in regular sessions at gyms or pools. Knowing that everyone there is fully accepting, and part of the community immediately takes a huge amount of that self-consciousness away, and allows me to exercise and relax for an hour among friends. Every time I manage to attend, I come away feeling refreshed and calmer."

Community Leadership

We were closely involved in the planning and delivery of the first ever York Trans Pride, a landmark event for the city that has since taken place and stands as a testament to the growing visibility and solidarity of the trans community in the region.

Collaborative Partnerships

Our impact has been amplified through collaborative work with a range of local organisations and networks. This year, we partnered with many local organisations including York LGBT Forum, Over the Rainbow Café, York St John University and York Pride, and worked alongside representatives from the NHS, Healthwatch and other stakeholders. These relationships have strengthened our ability to deliver inclusive support and advocate effectively for trans rights and wellbeing across systems.

Public Benefit

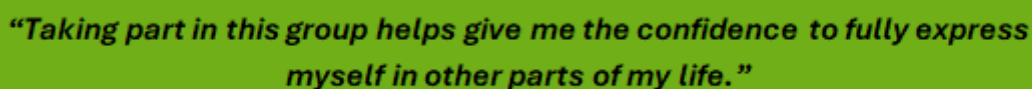
Generates activities are undertaken to further our charitable objects, and we confirm that the Trustees have had due regard to the Charity Commission's guidance on public benefit when planning and reviewing the charity's work.

Our core mission, to support the wellbeing of transgender, non-binary, and gender-diverse people, clearly meets the public benefit requirement by addressing the specific and often under-served needs of a marginalised group. The support we provide directly contributes to improved mental health, reduced social isolation, and greater resilience among those impacted by gender dysphoria and related experiences.

By delivering free or low-cost support services such as counselling, peer support groups, mentoring and advocacy, we remove barriers to access and ensure our work is inclusive and accessible to those most in need, regardless of financial circumstances or geographic location. Our targeted outreach in rural North Yorkshire exemplifies this commitment to accessibility.

We also promote public awareness, understanding and acceptance of gender diversity through training, events and collaborations with other organisations. These efforts foster a more inclusive society, thereby benefiting the wider public.

The feedback we receive from service users, families and partner organisations consistently highlights the positive impact of our work, not only on individual lives, but on the broader community. By improving wellbeing, promoting equality and encouraging active civic participation, Generate's work delivers clear and measurable public benefit.



"Taking part in this group helps give me the confidence to fully express myself in other parts of my life."

“We have a phrase which is used at the beginning of support meetings, “Everyone here is valid and valued”. Generate’s inclusivity policy is amazing. Helping anyone and everyone to feel welcome and included is something at which Generate excels. Support and safeguarding are also things which are a huge part of Generate’s provisions.

“If it wasn’t for Generate, the chances of me still being here would be much slimmer, Generate gave me a sense of hope.”

Financial Review

In 2024-25 Generate had an income of £103,601 against £125,340 in the previous year. Total expenditure for the year amounted to £82,745 compared with £78,268 in the previous year. The net result of the charity for the year is a surplus of £20,856.

We have worked hard over the past year to improve the charity’s financial position to help the stability of the organisation. Much of this work has focused on the development of a new five-year fundraising strategy which seeks to diversify our income to reduce overreliance on grants and ensure our sustainability into the future.

We would like to thank our donors for their generous contributions. We would also like to thank our funders: The National Lottery Community Fund, Leeds Community Foundation, LNER, Two Ridings Community Foundation, LGBT Consortium, York Common Good Trust and York CVS.

Reserves policy

At 31st March 2025 the charity held reserves of £101,184 of which £68,734 comprised restricted reserves, which are held to be utilised for the purposes specified in the grant or funding agreement. The charity also held unrestricted reserves of £26,539 and designated reserves of £5,911 held for specific future spend.

It is the policy of the CIO to maintain unrestricted funds, which are free reserves, and ring-fenced programme reserves. Free reserves are held to enable orderly organisational closure, in such an eventuality, providing sufficient funds to cover management, employee redundancy, and orderly wind down of services to reduce a sudden and adverse impact upon service users, as well as the ability to meet all contractual obligations of the CIO, over a period of 3 to 6 months. The free reserves target is therefore expressed as a range.

Unrestricted funds were maintained at or below this level throughout the year. Generate’s reserves policy continues to apply a risk based approach to its general and ring fenced reserves. This is reviewed, at least annually, and monitored by the Senior Management Team and Trustees.

Plans for the Future

Looking ahead to the 2025–26 financial year, Generate is focused on strengthening our foundations, amplifying our voice and deepening our impact within the community. Guided by the insights gathered through our ongoing community consultation, we are committed to evolving in ways that reflect the needs, aspirations and lived experiences of those we support.

Our key priorities for the coming year include:

- Launching a new website and refreshed branding to improve accessibility, visibility and engagement with both current and potential service users.
- Expanding our advocacy offer through the establishment of a dedicated advocacy fund, enabling us to provide more tailored, responsive support in navigating healthcare, legal and social systems.

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- Finalising our community consultation process and establishing a beneficiary advisory panel, ensuring that service users are actively involved in shaping our strategic direction and programme delivery.
- Diversifying our fundraising efforts by exploring new income streams such as public fundraising campaigns, legacy giving opportunities and partnerships with local businesses and grant-makers.
- Redeveloping our communications strategy to better connect with our community, raise awareness of our work, and amplify the voices of those we serve.
- Strengthening our outreach and engagement activities, with a continued focus on reaching underserved rural areas and building lasting connections across the region.
- Growing our core support services, including counselling, mentoring and peer support groups, to meet the increasing demand and ensure our services remain relevant, inclusive and accessible.

We remain firmly committed to building a future where transgender, non-binary and gender-diverse people are supported, celebrated and empowered to thrive.

Structure, Governance and Management

The charity is governed by its constitution and is constituted as a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales.

Trustee recruitment

Trustees are recruited through a range of approaches, including via the charity's networks, external advertisements, and, where appropriate, recruitment agencies. Appointments may take place at the AGM or at other times as needed, following an application and interview process. Once appointed, trustees take on responsibility for ensuring proper financial oversight, safeguarding the charity's assets and complying with relevant legislation and regulations, including the Charities Act 2011 and the Charities (Accounts and Reports) Regulations.

Risk Management

The trustees review the organisational risk register on an ongoing basis as part of their regular meetings. They have given due consideration to the major risks to which the charity is exposed and are satisfied that appropriate systems and procedures are in place to manage and mitigate these risks.

Key areas of risk include staffing and volunteer capacity, financial sustainability, IT and data security, service quality and compliance with regulatory requirements. Mitigation strategies include succession planning, internal financial controls, clear safeguarding and complaints procedures, robust data protection measures and regular monitoring of grant reporting and performance targets.

The risk register is reviewed regularly by the trustees and senior management team to ensure it remains current and effective in light of the charity's evolving activities and external environment.

Trustees Responsibilities

The Trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Independent Examiner's Report to the trustee of Generate

I report to the trustees on my examination of the financial statements of Generate for the period ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed. I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Robert Woolley FCCA CTA

Fellow Member of the Association of Chartered Certified Accountants and
Chartered Tax Advisor

Crown House,
York Road
Shiptonthorpe
York
East Yorkshire
YO43 3PF

This report was signed on 28th January 2026

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**Statement of Financial Activities
Financial Year ending 31st March 2025**

	SORP	Current year	Current year	Current year	Current year	Prior year
	Ref	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	S01	-	1,563	-	1,563	1,856
Charitable Activities	S02	24,156	77,156	721	102,033	122,780
Other Trading Activities	S03	-	-	-	-	650
Investments	S04	5	-	-	5	54
Total income	S07	24,161	78,719	721	103,601	125,340
Expenditure						
Raising Funds	S08	-	545	-	545	1,559
Charitable Activities	S09	3,966	78,194	40	82,200	76,708
Total expenditure	S12	3,966	78,739	40	82,745	78,268
Net income for the year	S13	20,195	(20)	681	20,856	47,072
Transfer between funds		-	(5,230)	5,230	0	-
Net movement in funds	S20	20,195	(5,250)	5,911	20,856	47,072
Total funds brought forward	S21	6,344	73,984		80,328	33,256
Total funds carried forward	S22	26,539	68,734	5,911	101,184	80,328

All activities derive from continuing operations

The above statement includes all recognized gains and losses

The notes on pages 10 to 17 form an integral part of these accounts

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Balance Sheet as at 31st March 2025

	SORP Ref	£	£
Current Assets			
Cash at Bank	9	102,384	81,519
Creditors: amounts falling due within one year	11	<u>(1,200)</u>	<u>(1,191)</u>
Net Current Assets	12	<u>101,184</u>	<u>80,328</u>
Total Assets less current liabilities			
	13	<u>101,184</u>	<u>80,328</u>
Total net assets of the charity		<u>101,184</u>	<u>80,328</u>
The funds of the charity			
Restricted funds	18	68,734	73,984
Unrestricted funds	19	26,539	6,344
Designated Funds	20	5,911	
Total Funds		<u>101,184</u>	<u>80,328</u>

The notes on pages 10 to 17 form an integral part of these accounts

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1. Accounting policies Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Unrestricted funds

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds

These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Designated Income

These are available for use to specific future spend as the discretion of the trustees.

Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable, and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Expenditure

Recognition of expenditure

Expenditure on raising funds Expenditure on charitable activities

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objectives, including the making of grants and governance costs.

Governance Costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

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Other Expenditure

These are support costs not allocated to a particular activity.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Income from donations and legacies

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Designated Funds 2025 £	Current Year Total Funds 2025 £	Prior Year Total Funds 2024 £
Included in legacies and donations	-	1,563	-	1,563	1,856
Other Trading Activities	-	-	-	-	650
Total Donated goods and services	-	1,563	-	1,563	2,506

3 Income from Charitable Activities

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Designated Funds 2025 £	Current Year Total Funds 2025 £	Prior year Total Funds 2024 £
Income from Charitable Activities	24,156	77,156	721	102,033	122,780
Total	24,156	77,156	721	102,033	122,780

4. Income from Investments/Interest

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Designated Funds 2025 £	Current Year Total Funds 2025 £	Prior year Total Funds 2024 £
Income from Investments/Interest	5	-	-	5	55
Total	5	-	-	5	55

5 Expenditure on Raising Funds

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Designated Funds 2025 £	Current Year Total Funds 2025 £	Prior year Total Funds 2024 £
Fundraising Costs	-	545	-	545	1,559
Total	-	545	-	545	1,559

6 Other Expenditure

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Designated Funds 2025 £	Current Year Total Funds 2025 £	Prior year Total Funds 2024 £
Other Expenditure	-	-	-	-	1,596
Employee Costs	-	67,868	-	67,614	51,624
Motor and Travel Costs	2,439	5,737	40	8,216	2,258
Premises Costs	-	-	-	-	-
General Administrative Costs	1,364	1,951	-	3,315	7,274
Legal and Professional Costs	163	2,892	-	3,055	13,957
Total	3,966	78,448	-	82,200	76,709

7 Staff Costs

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Designated Funds 2025 £	Current Year Total Funds 2025 £	Prior year Total Funds 2024 £
Salaries and Wages	-	43,318	-	43,318	48,084
Social Security Costs	-	254	-	254	69
Pension Costs	-	717	-	717	885
Temporary Staff	-	23,579	-	23,579	2,586
Total	-	67,868	-	67,868	51,624

8 Governance Costs

	Current Year Total Funds 2025 £	Prior year Total Funds 2024 £
Independent Examiner	630	630
Insurance	804	804
	1,434	1,434

9 Creditors: amounts falling due with one year

	Current Year Total Funds 2025 £	Prior year Total Funds 2024 £
Trade Creditors	158	158
Other Taxes and Social Security	412	403
Accruals	630	630
Total	1,200	1,191

10 Movement in funds

	Incoming Resources 2025	Resources Expended 2025
Restricted Funds:		
Restricted Income Funds:	78,719	78,739
Total	78,719	78,739
Unrestricted Funds:		
General Funds:	24,161	3,966
Total Funds	24,161	3,966
Designated Funds:		
Designated Income Funds:	721	40
Total Funds	721	40
	103,601	82,745

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11 Analysis of net assets between funds

	Total Funds 2025 £	Prior year Total Funds 2024 £
Net Current Assets	101,184	80,328
Total	<u>101,184</u>	<u>80,328</u>

12 Reconciliation of Net Debt

	Cash Flows 2025
Cash and Cash Equivalents	102,384
Total	<u>102,384</u>

13 Commitments

	2025 £	2024 £
Pension Commitments	717	885
Pension cost to Charity:	<u>717</u>	<u>885</u>

14 Going Concern

From the date of the signing of the Trustees report, 29th January 2026, the Board are satisfied there are sufficient funds to confirm the charity is able to continue as a going concern for at least 12 months following the signing of the annual report and the Trustees are therefore able to confirm the charity can prepare its accounts on a going concern basis.

15 Related Parties

No transactions with related parties were identified for disclosure in the financial statements for the year ended 31/03/2025. All trustees, and members of key management personnel, have confirmed they have no personal interest in any transactions made by the charity during the year.

16 Detailed Statement of Financial Activities

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Designated Funds 2025 £	Current Year Total Funds 2025 £	Prior year Total Funds 2024 £
Income and Endowments from:					
Donations and Legacies	-	1,563	-	1,563	1,856
Charitable Activities	24,156	77,156	721	102,033	122,780
Investments/Interest	5	-	-	5	54
Other Income	-	-	-	-	650
Total Income and Endowments	24,161	78,719	721	103,601	125,340
Expenditure on:					
Costs of Other Trading Activities	-	-	-	-	1,596
	-	-	-	-	1,596
Total Expenditure on Raising Funds					
Advertising	-	545	-	545	1,449
Entertaining	-	-	-	-	110
	-	545	-	545	1,559
Employee Costs					
Salaries/Wages	-	43,318	-	43,318	48,084
Employers NIC's	-	-	-	-	69
Pension Costs	-	717	-	717	885
Temporary Staff	-	23,579	-	23,579	2,586
	-	67,614	-	67,614	51,624
Motor and Travel Costs					
Travel and Subsistence	2,439	5,737	40	8,216	2,258
	2,439	5,737	40	8,216	2,258
Premises Costs					
Rent	-	-	-	-	-
	-	-	-	-	-

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General Operating Costs including
Depreciation and Amortisation

Bank Charges	-	27	-	27	75
General Insurances	-	804	-	804	804
Software, IT Support and related costs	-	155	-	155	822
Office, Stationery and Printing	1,364	-	-	1,364	-
Subscriptions	-	598	-	598	471
Sundry Expenses	-	311	-	311	2,927
Telephone, Fax and Broadband	-	-	-	-	-
Utilities	-	-	-	-	156
Volunteer Costs	-	55	-	55	2,019
	1,364	1,951	-	3,315	7,274

Legal and Professional Costs

Independent Examination	-	630	-	630	630
Accountancy	-	2,262	-	2,262	2,262
Other Legal and Professional Costs	163	-	-	163	11,065
	163	2,892	-	3,055	13,957

Total Expenditure on Other Costs	3,966	78,739	40	82,745	76,672
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Total Expenditure	3,966	78,739	40	82,745	78,268
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Net gain on investments

Net Income	20,195	(20)	681	20,856	47,072
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Net Income before other Gains and Losses	20,195	(20)		20,856	47,072
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Other Gains	-	-	-	-	-
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Transfer Between Funds:	-	(5,230)	5,230		
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Net Movement in Funds	20,195	(5,250)	5,911	20,856	47,072
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Reconciliation of Funds:	20,195	(5,250)		20,856	47,072
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Total Funds Brought Forward	6,344	73,984	-	80,328	-
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Total Funds Carried Forward	26,539	68,734	5,911	101,184	47,072
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GENERATE

England & Wales - Charity number 1197920

Accounts

Generate
Charity No: 1197920

Generate
Charity No. 1197920
Trustee's Report and Unaudited Accounts
31 March 2024

Generate
Charity No: 1197920

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Generate
Charity No: 1197920

The trustee presents their report with the unaudited financial statements of the charity for the period ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

The charity is registered with the Charity Commission for England and Wales as a Charitable Incorporated Organisation (CIO) with a registration date of 15th February 2022.

Charity No. 1197920

Principal Office

Blake House 18 Blake Street, York, YO1 8QG

Trustees

The Trustees have been given dispensation under s38(3) of the Charities Act 2011 from being shown in the register of charities and under 40(4) of The Charities (Accounts and Reports) Regulations 2008, for withholding the names of any person who has been a charity trustee at any time during the financial year in question from the Annual Report.

Accountants

S J Perry Ltd
38 York Road
Acomb
York
YO24 4LZ

Bankers

HSBC
13 Parliament Street
York
YO1 8XS

Charitable Objects

1. The relief of need amongst persons impacted by gender dysphoria, gender incongruence and any related condition under the umbrella of gender reassignment for the public benefit by:
 - a. Providing support, services, and training;
 - b. Providing information and services for people and organisations who support those impacted by the conditions referenced above.
2. The promotion of equality and diversity for the public benefit by raising public awareness in equality, diversity, and equity with regards to gender identity.

Charitable Activities

Generate seeks to undertake activities and projects that support the mental health and wellbeing of transgender and non-binary people and those exploring their gender identity. We aim to build the resilience and confidence of the trans community, empowering individuals to live happier, more fulfilling, and more stable lives.

Our support activities help alleviate the suffering experienced by transgender individuals caused by direct and indirect discrimination in everyday life and healthcare. We provide safe spaces where transgender people can be themselves and are supported to explore what being trans means for their life.

During the year we secured funds to help reduce loneliness and isolation of this marginalised community. We have run weekly peer support group sessions, workshops, provided 1-2-1 coaching and mentoring and support through messaging, chat apps, and telephone.

As well as direct support of the trans, non-binary, and gender questioning community, we have been working to develop Generate as an organisation, including working strategy, planning, employing our first staff and registering as a CIO. Gaining charitable status has also helped open funding possibilities to us, which saw the start of our parents of trans people support group and a bid to develop and provide a therapeutic support group and other gender exploring activities.

Contribution of volunteers during the year

The charity benefits and is grateful for the ongoing support of its volunteers in various roles including as trustees, supporters and in providing practical assistance in its projects, events and contributing to the life of the community created by the charity's activities.

Achievements and performance

The trans community is disproportionately more isolated with higher rates of self-harm and suicide than other sections of society. We have continued and grown our support provision over the past year through facilitated peer support sessions, 1-2-1's and group activity. This support has positively helped ninety-five beneficiaries maintain better mental health, reduce isolation, and provide opportunities to develop meaningful connections.

What one of our members (trans man, age 19) had to say about the support she has received from Generate:

“Generate offered me a safe and controlled environment to be able to talk to trans adults of all ages, discuss hardships, and living life as a trans person, to people who have similar experiences; and can offer moral support, advice, and genuine, non-patronising empathy.”

Generate
Charity No: 1197920

The Trustees and Senior Management Team review and analyse the risks facing the organisation on a regular basis, ensuring that systems are in place to mitigate risks identified. This was last undertaken during November 2023. Charities continue to be under close scrutiny and to ensure our continued transparency we are committed to improving our high standards in line with best practice. To bolster our position, we will continue to deliver our charitable works to the highest standard practicable, seek innovative ways of fundraising, increase publicity, and extend our collaborative working with others, to deliver mutual benefits.'

Generate is involved with work or collaborates with a number of organisations including MESMAC, St John University, York LGBT Forum. Through our staff and volunteers the charity works with NHS England involved with the Patient and Public Voice Partners and the Transgender Network to focus on the bigger picture and longer-term change

Public benefit

Generate carries out its charitable purposes for the public benefit by helping our beneficiaries to maintain better mental health, reduce isolation and provide opportunities to develop meaningful connections. The charity helps to reduce the strain on other public services and to provide a positive community for its beneficiaries. During the financial year Generate supported ninety-five beneficiaries through facilitated peer support sessions, 1-2-1's and group activity.

The charity's support activities help alleviate the suffering experienced by transgender individuals caused by direct and indirect discrimination in everyday life and healthcare and by providing safe spaces where transgender people can be themselves and are supported to explore what being trans means for their life.

The charity complies with its duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Financial Review

In 2023-24 Generate had an income of £125,340 against £112,361 in the previous year. Total expenditure for the year amounted to £78,268 compared with £79,105 in the previous year. The net result of the charity for the year is a surplus of £47,072.

We have worked hard over the past year to improve the charity's financial position to help the stability of the organisation. With thanks to a great team of staff and volunteers, as well as thanks to all our supporters.

Reserves policy

At 31st March 2024, the charity held reserves of £80,328 of which £73,984 comprised restricted reserves, which is held to be utilised for the purposes specified in the grant or funding agreement.

It is the policy of the CIO to maintain unrestricted funds, which are free reserves, and ring-fenced programme reserves. Free reserves are held to enable orderly organisational closure, in such an eventuality, providing sufficient funds to cover management, employee redundancy, and orderly wind down of services to reduce a sudden and adverse impact upon service users, as well as the ability to meet all contractual obligations of the CIO, over a period of 3 to 6 months. The free reserves target is therefore expressed as a range.

Unrestricted funds were maintained at or below this level throughout the year. Generate's reserves policy continues to apply a risk based approach to its general and ring fenced reserves. This is reviewed, at least annually, and monitored by the Senior Management Team and Trustees.

Generate
Charity No: 1197920

We would like to thank our donors for their generous contributions. We would also like to thank our funders: Benenden Health, LGBT Consortium, Scurrah Wainwright Charity, Seven Friends Foundation, The National Lottery Fund and Two Ridings Community Foundation and York CVS for helping to make our work possible.

Plans for the future

The Trustees are actively promoting Generate with the aim of providing continuing support to gender diverse people in York and North Yorkshire through a range of counselling, welfare, and social support programmes. The Board intends to continue seeking funding to deliver the charity's objects from a range of local donors and funders primarily through voluntary donations and grants.

Structure, Governance and Management

The charity is governed by its constitution and is constituted as a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales.

Trustee recruitment

Generate will use various approaches to the recruitment of Trustees including through its network and contacts and where appropriate through advertising and the use of recruitment agencies. Appointed at the AGM or at any other time the Charity trustees see need. Trustees are selected through external advertisement, application, and interview process, as needed; appointments are formalised at the AGM.

The Trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Details of The Independent Examiner

Robert Woolley FCCA CTA

Fellow Member of the Association of Chartered Certified Accountants and Chartered Tax Advisor

This report has been approved by the Trustees

27th January 2025

Independent Examiner's Report to the trustee of Generate

I report to the trustees on my examination of the financial statements of Generate for the period ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Robert Woolley FCCA CTA
Fellow Member of the Association of Chartered Certified
Accountants and Chartered Tax Advisor

Crown House,
York Road
Shiptonthorpe
York
East Yorkshire
YO43 3PF

This report was signed on 27th January 2025

**Statement of Financial Activities
for the period ended 31 March 2024.**

	SORP	Current Year	Current Year	Current Year	Prior Year
	Ref	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	SO1	-	1,856	1,856	21,115
Charitable Activities	SO2	7,650	115,130	122,780	90,902
Other Trading Activities	SO3	650	-	650	330
Interest	SO4	54	-	54	14
Total income	SO7	8,354	116,986	125,340	112,361
Expenditure					
Raising Funds	SO8	-	1,559	1,559	1,335
Charitable Activities	SO9	2,010	74,699	76,708	77,770
Total expenditure	S12	2,010	76,258	78,268	79,105
Net income for the year	S13	6,344	40,728	47,072	33,256
Net movement in funds	S20	6,344	40,728	47,072	33,256
Total funds brought forward	S21	-	33,256	33,256	-
Total funds carried forward	S22	6,344	73,984	80,328	33,256

All activities derive from continuing operations
The above statement includes all recognized gains and losses
The notes on pages 10 to 20 form an integral part of these accounts

Balance Sheet as at 31 March 2024

	SORP Ref	2024 £	2023 £
Current Assets			
Cash at Bank	9	81,519	35,712
Creditors: amounts falling due within one year	11	<u>(1,191)</u>	<u>(2,456)</u>
Net Current Assets	12	<u>80,328</u>	<u>33,256</u>
Total Assets less current liabilities	13	<u>80,328</u>	<u>33,256</u>
Total net assets of the charity		<u>80,328</u>	<u>33,256</u>
The funds of the charity			
Restricted funds	18	73,984	33,256
Unrestricted funds	19	6,344	-
Total Funds	21	<u>80,328</u>	<u>33,256</u>

These financial statements have been approved by the trustees 27th January 2025

The notes on pages 10 to 20 form an integral part of these accounts

Notes to the Accounts

1. Accounting policies Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Unrestricted funds

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds

These are available for use subject to restrictions imposed by the donor or through the terms of an appeal.

Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable, and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Generate
Charity No: 1197920

Expenditure

Recognition of expenditure

Expenditure on raising funds Expenditure on charitable activities

Expenditure is recognised on an accrual's basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising costs, and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objectives, including the making of grants and governance costs.

Governance Costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other Expenditure

These are support costs not allocated to a particular activity.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Income from donations and legacies

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
Included in legacies and donations	-	1,856	1,856	21,115
Other Trading Activities	650	-	650	330
Total Donated goods and services	650	1,856	2,506	21,445

3 Income from Charitable Activities

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income from Charitable Activities	7,650	115,130	122,780	90,902
Total	7,650	115,130	122,780	90,902

4 Income from Investments/Interest

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income from Investments/Interest	55	-	55	14
Total	55	-	55	14

5 Expenditure on Raising Funds

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior year Total Funds 2023 £
Fundraising Costs	-	1,559	1,559	1,335
Total	-	1,559	1,559	1,335

6 Other Expenditure

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
Other Expenditure	-	1,596	1,596	95
Employee Costs	-	51,624	51,624	61,236
Motor and Travel Costs	-	2,258	2,258	502
Premises Costs	-	-	-	734
General Administrative Costs	879	6,395	7,274	3,533
Legal and Professional Costs	1,131	12,825	13,957	11,670
Total	2,010	74,699	76,709	77,770

7 Staff Costs

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior year Total Funds 2023 £
Salaries and Wages	-	48,084	48,084	56,252
Social Security Costs	-	69	69	517
Pension Costs	-	885	885	923
Temporary Staff	-	2,586	2,586	3,544
Total	-	51,624	51,624	61,236

8 Governance Costs (included in note 6)

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Total Year Total Funds 2024 £	Prior Year Total Funds 2024 £
Independent Examiner	-	630	630	600
Insurance	804	-	804	-
	804	630	1,434	600

9 Creditors: amounts falling due with one year

	Current Year Total Funds 2024 £	Prior year Total Funds 2023 £
Trade Creditors	158	158
Other Taxes and Social Security	403	1,698
Accruals	630	600
Total	1,191	2,456

10 Movement in funds

	Incoming Expended 2024 £	Resources Expended 2024 £
Restricted Funds:		
Restricted Income Funds:	116,986	76,258
Total	116,986	76,258
Unrestricted Funds:		
General Funds:	8,354	2,010
Total Funds	8,354	2,010
	125,340	78,267

11 Analysis of net assets between funds

	Current Year Total Funds £	Prior Year Total Funds £
Net Current Assets	80,328	33,256
Total	<u>80,328</u>	<u>33,256</u>

12 Reconciliation of Net Debt

	Cash Flows 2024
Cash and Cash Equivalents	81,519
Total	<u>81,519</u>

13 Commitments

	2024 £	2023 £
Pension Commitments	885	923
Pension cost to Charity:	<u>885</u>	<u>885</u>

14 Related Parties

There are no related party transactions

15 Going Concern

The trustees have considered the going concern status of the charity and are satisfied that the funds carried forward at the year end are satisfactory and sufficient to meet the charities commitments.

**Detailed Statement of Financial Activities
for the period ended 31 March 2024**

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income and Endowments from:				
Donations and Legacies	-	1,856	1,856	21,115
Charitable Activities	7,650	115,130	122,780	90,902
Investments/Interest	54	-	54	14
Other Income	650		650	330
Total Income and Endowments	8,354	116,986	125,340	112,361
Expenditure on:				
Costs of Other Trading Activities	-	1,596	1,596	1,335
	-	1,596	1,596	1,335
Total Expenditure on Raising Funds				
Advertising	-	1,449	1,449	95
Entertaining	-	110	110	
	-	1,559	1,559	95
Employee Costs				
Salaries/Wages	-	48,084	48,084	56,252
Employers NIC's	-	69	69	517
Pension Costs	-	885	885	923
Temporary Staff	-	2,586	2,586	3,544
	-	51,624	51,624	61,236
Motor and Travel Costs				
Travel and Subsistence	-	2,258	2,258	502
	-	2,258	2,258	502
Premises Costs				
Rent	-	-	-	734
	-	-	-	734

General Operating Costs including				
Bank Charges	75	-	75	70
General Insurances	804	-	804	200
Software, IT Support and related costs	-	822	822	728
Stationery and Printing	-	-	-	15
Subscriptions	-	471	471	328
Sundry Expenses	-	2,927	2,927	1,269
Telephone, Fax and Broadband	-	-	-	923
Utilities	-	156	156	-
Volunteer Costs	-	2,019	2,019	-
	<u>879</u>	<u>6,395</u>	<u>7,274</u>	<u>3,533</u>
Legal and Professional Costs				
Independent Examination	-	630	630	600
Accountancy	1,131	1,131	2,262	2,446
Other Legal and Professional Costs	-	11,065	11,065	8,624
	<u>1,131</u>	<u>12,826</u>	<u>13,957</u>	<u>11,670</u>
Total Expenditure on Other Costs	<u>2,010</u>	<u>76,258</u>	<u>78,268</u>	<u>77,770</u>
Total Expenditure	<u>2,010</u>	<u>76,258</u>	<u>78,268</u>	<u>79,105</u>
Net Income	<u>6,344</u>	<u>40,728</u>	<u>47,072</u>	<u>33,256</u>
Net Income before other Gains and Losses	<u>6,344</u>	<u>40,728</u>	<u>47,072</u>	<u>33,256</u>
Net Movement in Funds	<u>6,344</u>	<u>40,728</u>	<u>47,072</u>	<u>33,256</u>
Reconciliation of Funds:	<u>6,344</u>	<u>40,728</u>	<u>47,072</u>	<u>33,256</u>
Total Funds Brought Forward	<u>-</u>	<u>33,256</u>	<u>33,256</u>	<u>-</u>
Total Funds Carried Forward	<u>6,344</u>	<u>73,984</u>	<u>80,328</u>	<u>33,256</u>

Detailed Statement of Financial Activities
for the period ended 31 March 2023

	Unrestricted	Restricted	Total
	funds	funds	funds
	2023	2023	2023
	£	£	£
Income and endowments from:			
Donations and legacies	330		330
	-	21,115	21,115
Charitable activities	-	90,902	90,902
Investments	14	-	14
Total income and endowments	344	112,017	112,361
Expenditure on:			
Costs of other trading activities	-	1,335	1,335
Total of expenditure on raising funds	-	1,335	1,335
Advertising	-	95	95
Employee costs			
Salaries/wages	-	56,252	56,252
Employer's NIC	-	517	517
Pension costs	-	923	923
Temporary staff	-	3,544	3,544
	-	61,236	61,236
Motor and travel costs			
Travel and subsistence	-	502	502
	-	502	502
Premises costs			
Rent	-	734	734
	-	734	734

Generate
Charity No: 1197920

General administrative costs

Bank charges	70	-	70
Accountancy	59	2,387	2,446
General insurances	200	-	200
Other Legal and Professional	-	8,624	8,624
Software, IT support	-	728	728
Stationery and printing	15	-	15
Subscriptions	-	328	328
Sundry expenses	-	1,269	1,269
Telephone, fax and broadband	-	923	923
	<u>344</u>	<u>14,259</u>	<u>14,603</u>

Governance Costs

Independent examination	-	600	600
Total of expenditure of other costs	<u>344</u>	<u>77,426</u>	<u>77,770</u>

Total expenditure 344 78,761 79,105

Net income 33,256 33,256

Net income before other gains / (losses) 33,256 33,256

Other Gains - - -

Net movement in funds 33,256 33,256

Reconciliation of funds:

Total funds brought forward - - -

Total funds carried forward 33,256 33,256

GENERATE

England & Wales - Charity number 1197920

Accounts

Generate

Charity No. 1197920

Trustee's Report and Unaudited Accounts

31 March 2023

**Generate
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Generate

The trustee presents their report with the unaudited financial statements of the charity for the period ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

The charity is registered with the Charity Commission for England and Wales as a Charitable Incorporated Organisation (CIO) with a registration date of 15th February 2022.

Charity No. 1197920

Principal Office

Blake House 18 Blake Street, York, YO1 8QG

Trustees

The Trustees have been given dispensation under s38(3) of the Charities Act 2011 from being shown in the register of charities and under 40(4) of The Charities (Accounts and Reports) Regulations 2008, for withholding the names of any person who has been a charity trustee at any time during the financial year in question from the Annual Report.

Accountants

S J Perry Ltd
38 York Road
Acomb
York
YO24 4LZ

Bankers

HSBC
13 Parliament Street
York
YO1 8XS

Generate

OBJECTIVES AND ACTIVITIES

The relief of need amongst persons impacted by gender dysphoria, gender incongruence and any related condition under the umbrella of gender reassignment for the public benefit by:

1. a) Providing support, services, and training; b) Providing information and services for people and organisations who support those impacted by the conditions referenced above.

2. The promotion of equality and diversity for the public benefit by raising public awareness in equality, diversity, and equity with regards to gender identity.

Generate seeks to undertake activities and projects that support the mental health and wellbeing of transgender and non-binary people and those exploring their gender identity. We aim to build the resilience and confidence of the trans community, empowering individuals to live happier, more fulfilling and more stable lives.

Our support activities help alleviate the suffering experienced by transgender individuals caused by direct and indirect discrimination in everyday life and healthcare. We provide safe spaces where transgender people can be themselves and are supported to explore what being trans means for their life.

This financial year has been the first of Generate as a registered charity. During the year we secured funds to help reduce loneliness and isolation of this marginalised community. We have run weekly peer support group sessions, workshops, provided 1-2-1 coaching and mentoring and support through messaging, chat apps, and telephone.

As well as direct support of the trans, non-binary and gender questioning community, we have been working to develop Generate as an organisation, including working of strategy, planning, employing our first staff and registering as a CIO. Gaining charitable status has also helped open funding possibilities to us, which saw the start of our parents of trans people support group and a bid to develop and provide a therapeutic support group and other gender exploring activities.

This year has also seen Generate start a 3 year piece of work with the community, bringing them together to identify the barriers they experience to activity and support participation, as well as in healthcare.

THE CONTRIBUTION OF VOLUNTEERS DURING THE YEAR

The charity benefits and is grateful for the ongoing support of its volunteers in various roles including as trustees, supporters and in providing practical assistance in its projects, events and contributing to the life of the community created by the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

The trans community is disproportionately more isolated with higher rates of self-harm and suicide than other sections of society. We have continued and grown our support provision over the past year through facilitated peer support sessions, 1-2-1's and online activity. This support has positively helped 140 beneficiaries maintain better mental health, reduce isolation, and provide opportunities to develop meaningful connections.

Generate

What Jane Doe, a Generate beneficiary, had to say about the support she has received from Generate and the peer-support group:

Generate provided me with a safe place, completely free of judgement, within which to explore my gender identity - whether that be trying new clothes, a new name, or even just new pronouns. And eventually, with the group's support, I was able to 'find' myself and come to terms with who I was/am. Since then, the group has always been there for me in terms of support, whether it be just everyday difficulties or I'm going through a rough patch. I'm not exaggerating when I say that I wouldn't be the person I am today without Generate, and through the group I've made friends for life.'

The Trustees and Senior Management Team review and analyse the risks facing the organisation on a regular basis, ensuring that systems are in place to mitigate risks identified. This was last undertaken during November 2022. Charities continue to be under close scrutiny and to ensure our continued transparency we are committed to improving our high standards in line with best practice. To bolster our position, we will continue to deliver our charitable works to the highest standard practicable, seek innovative ways of fundraising, increase publicity, and extend our collaborative working with others, to deliver mutual benefits.'

Generate is involved with work or collaborates with a number of organisations including GIRES, MESMAC, Mermaids, St John University Community's Centre (counselling), York LGBT Forum. Through our staff and volunteers the charity works with NHS England involved with the Patient and Public Voice Partners and the Transgender Network to focus on the bigger picture and longer-term change

PUBLIC BENEFIT

Generate carries out its charitable purposes for the public benefit by helping our beneficiaries to maintain better mental health, reduce isolation and provide opportunities to develop meaningful connections. The charity helps to reduce the strain on other public services and to provide a positive community for its beneficiaries. During the financial year Generate supported 140 beneficiaries through facilitated peer support sessions, 1-2-1's and online activity.

The charity's support activities help alleviate the suffering experienced by transgender individuals caused by direct and indirect discrimination in everyday life and healthcare and by providing safe spaces where transgender people can be themselves and are supported to explore what being trans means for their life. The charity complies with its duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

FINANCIAL REVIEW

Generate CIO was formed on 15th February 2022, with a donation from a previous unregistered association of £22,115. In the period from 15th February 2022 to its first financial reporting date of 31st March 2023 Generate had an income of £90,902 in restricted income for the purposes specified by the donor. The charity also received £344 in unrestricted donations and interest. Total expenditure for the period amounted to £78,761 of its unrestricted income.

The net result of the charity for the year is small net income of £12,141 in the year. In addition to the £21,115 donated by the predecessor organisation, results in funds carried forward on 31st March 2023 of £33,256. The Trustees have worked hard over the past year to improve Generate's financial position to help the stability of the organisation. With thanks to a great team of staff and volunteers, as well as thanks to all of

Generate

our supporters, that charity weathered the Coronavirus Pandemic and is in a healthy financial position.

RESERVES POLICY

At 31st March 2023 the charity held reserves of £33,256, which is held to be utilised for the purposes specified in the grant or funding agreement. The period ending 31st March 2023 was Generate's first financial period as a registered charity and its funds were utilised for the purposes agreed with the donors, with funding held in reserve to complete projects ongoing at the financial year end.

It is the policy of the CIO to build and maintain unrestricted funds, which are free reserves, and restricted funds which are ring-fenced programme reserves. Free reserves are held to enable an orderly organisational closure, in such an eventuality, providing sufficient funds to cover management, employee redundancy, and the orderly wind down of services to reduce a sudden and adverse impact upon service users, as well as the ability to meet all contractual obligations of the CIO, over a period of 3 to 6 months. The free reserves target is therefore expressed as a range.

Unrestricted funds were maintained at or below this level throughout the year. Generate's reserves policy continues to apply a risk based approach to its general and ring fenced reserves. This is reviewed, at least annually, and monitored by the Senior Management Team and Trustees quarterly. The Trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

We would like to thank our donors for their generous contributions. We would also like to thank our funders: Better Connect, Joseph Rowntree Foundation, The National Lottery Fund and Two Ridings Community Foundation for helping to make our work possible.

The Trustees and Senior Management Team review and analyse the risks facing the organisation on a regular basis, ensuring that systems are in place to mitigate risks identified.

Charities continue to be under close scrutiny and to ensure our continued transparency we are committed to improving our high standards in line with best practice. To bolster our position, we will continue to deliver our charitable works to the highest standard practicable, seek innovative ways of fundraising, increase publicity, and extend our collaborative working with others, to deliver mutual benefits.'

PLANS FOR THE FUTURE

The Trustees are actively promoting Generate with the aim of providing continuing support to gender diverse people through a range of counselling, welfare, and social support programmes. The Board intends to continue seeking funding to deliver the charities objects from a range of local donors and funders primarily through voluntary donations and grants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its constitution and is constituted as a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales.

TRUSTEE RECRUITMENT

Generate will use various approaches to the recruitment of Trustees including through its network and contacts and where appropriate through advertising and the use of recruitment agencies. Appointed at

Generate

the AGM or at any other time the Charity trustees. Trustees are selected through external advertisement, application, and interview process, as needed; appointments are formalised at the AGM.

The Trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Details of The Independent Examiner

Robert Woolley FCCA CTA

Fellow Member of the Association of Chartered Certified Accountants and Chartered Tax Advisor

This report has been approved by the Trustees

29th January 2024

Generate

Independent Examiner's Report to the trustee of Generate

I report to the trustees on my examination of the financial statements of Generate for the period ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Robert Woolley FCCACTA

Fellow Member of the Association of Chartered Certified Accountants and
Chartered Tax Advisor
Crown House, York Road
Shiptonthorpe York
East Yorkshire YO43 3PF

This report was signed on 29th January 2024

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**Statement of Financial Activities
for the period ended 31 March 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	2	330	21,115	21,445
Charitable activities	3	-	90,902	90,902
Investments	4	14	-	14
Total		344	112,017	112,361
Expenditure on:				
Raising funds	5	-	1,335	1,335
Other	6	344	77,426	77,770
Total		344	78,761	79,105
Net gains on investments		-	-	-
Net income		-	33,256	33,256
Transfers between funds		-	-	-
Net income before other gains/(losses)		-	33,256	33,256
Other gains and losses				
Net movement in funds		-	33,256	33,256
Reconciliation of funds:				
Total funds carried forward		-	33,256	33,256

All activities derive from continuing operations and;
The above statement includes all recognised gains and losses
The notes on pages 11 to 17 form an integral part of these accounts

Balance Sheet as at 31 March 2023

	2023
	£
Current assets	
Cash at bank and in hand	35,712
	<u>35,712</u>
Creditors: Amount falling due within one year	8 (2,456)
	<u>33,256</u>
Net current assets	33,256
Total assets less current liabilities	33,256
	<u>33,256</u>
Net assets excluding pension asset or liability	33,256
	<u>33,256</u>
Total net assets	<u><u>33,256</u></u>
The funds of the charity	
Restricted funds	
Restricted income funds	9 33,256
	<u>33,256</u>
Unrestricted funds	
Reserves	
Total funds	<u><u>33,256</u></u>

These financial statements have been approved by the trustees on 29th January 2024

The notes on pages 11 to 17 form an integral part of these accounts

Generate

Notes to the Accounts

1. Accounting policies Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Unrestricted funds

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds

These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds

These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds

These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable, and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Generate Notes to the Accounts

Expenditure

Recognition of expenditure

Expenditure on raising funds Expenditure on charitable activities

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objectives, including the making of grants and governance costs.

Governance Costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other Expenditure

These are support costs not allocated to a particular activity.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2. Income from donations and legacies

	Unrestricted	Restricted	Total 2023
	£	£	£
	330	-	330
	-	21,115	21,115
	<u>330</u>	<u>21,115</u>	<u>21,445</u>

3. Income from charitable activities

	Restricted	Total 2023
	£	£
	90,902	90,902
	<u>90,902</u>	<u>90,902</u>

4. Income from investments

	Unrestricted	Total 2023
	£	£
	14	14
	<u>14</u>	<u>14</u>

5. Expenditure on raising funds

Fundraising costs

	Restricted	Total 2023
	£	£
	1,335	1,335
	<u>1,335</u>	<u>1,335</u>

Generate**Notes to the Accounts****6. Other expenditure**

	Unrestricted	Restricted	Total 2023
	£	£	£
	-	95	95
Employee costs	-	69,860	69,860
Motor and travel costs	-	502	502
Premises costs	-	734	734
General administrative costs	285	3,248	3,533
Legal and professional costs	59	2,387	2,446
	<u>344</u>	<u>76,826</u>	<u>77,170</u>

7. Staff costs

	2023
Salaries and wages	56,252
Social security costs	517
Pension costs	923
Temporary Staff	12,168
	<u>69,860</u>

No employee received emoluments in excess of £60,000.

8. Governance**Costs**

	2023
Independent Examination	600
	600

9. Creditors:

Amounts falling due within one year

	2023
	£
Trade creditors	158
Other taxes and social security	1,698
Accruals	600
	<u>2,456</u>

10. Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £
Restricted funds:		
Restricted income funds:	112,017	(78,761)
Total	<u>112,017</u>	<u>(78,761)</u>

Generate
Notes to the Accounts

Unrestricted funds:
General funds

344 (344)

Total funds

112,361 (79,105)

Generate

Notes to the Accounts

	Unrestricted funds
	£
11. Analysis of net assets between funds	
Net current assets	33,256
	<u>33,256</u>

	Cash flows
	£
12. Reconciliation of net debt	
Cash and cash equivalents	35,712
	<u>35,712</u>
Net debt	<u>35,712</u>

13. Commitments

Operating lease commitments

Operating leases with expiry date:

	2023
	£
Land and buildings	
Office Rent	<u>724</u>

Pension commitments

The pension cost charge to the charity

2023
£
<u>923</u>

14. Related Parties

There are no related party transactions

15. Going Concern

The trustees have considered the going concern status of the charity and are satisfied that the funds carried forward at the year end are satisfactory and sufficient to meet the charities commitments.

Generate
Detailed Statement of Financial Activities

for the period ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	330		330
	-	21,115	21,115
	<u>330</u>	<u>21,115</u>	<u>21,445</u>
Charitable activities	-	90,902	90,902
	-	90,902	90,902
Investments	14	-	14
	<u>14</u>	<u>-</u>	<u>14</u>
Total income and endowments	<u>344</u>	<u>112,017</u>	<u>112,361</u>
Expenditure on:			
Marketing and advertising	-	1,335	1,335
Total of expenditure on raising funds	<u>-</u>	<u>1,335</u>	<u>1,335</u>
Other expenditure	-	95	95
	<u>-</u>	<u>95</u>	<u>95</u>
Employee costs			
Salaries/wages	-	56,252	56,252
Employer's NIC	-	517	517
Pension costs	-	923	923
Temporary staff	-	12,168	12,168
	<u>0</u>	<u>69,860</u>	<u>69,860</u>
Motor and travel costs			
Travel and subsistence	-	502	502
	<u>-</u>	<u>502</u>	<u>502</u>
Premises costs			
Rent	-	734	734
	<u>-</u>	<u>734</u>	<u>734</u>
General administrative costs,			
Bank charges	70		70
Accountancy	59	2,387	2,446
General insurances	200	-	200
Other Legal and Professional	-	-	-
Software, IT support	-	728	728
Stationery and printing	15	-	15
Subscriptions	-	328	328
Sundry expenses	-	1,269	1,269
Telephone and broadband	-	923	923
	<u>344</u>	<u>5635</u>	<u>5979</u>

Generate
Detailed Statement of Financial Activities

Governance Costs

Independent examination	-	600	600
Total of expenditure of other costs	<u>344</u>	<u>77,426</u>	<u>77,770</u>
Total expenditure	<u>344</u>	<u>78,761</u>	<u>79,105</u>
Net income -		33,256	33,256
Net income before other gains / (losses)		33,256	33,256
Other Gains	-	-	-
Net movement in funds		<u>33,256</u>	<u>33,256</u>
Reconciliation of funds:			
Total funds brought forward	-	-	-
Total funds carried forward		<u>33,256</u>	<u>33,256</u>