



Gender Identity Research & Education Society

**Annual Report and
Financial Statements**

**For the Year Ended
31st December 2024**

Gender Identity Research & Education Society

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Gender Identity Research & Education Society

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.

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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 TransWiki 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.

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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:



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:



Mary Deans
Trustee & GRES 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

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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.

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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	<u>51,971</u>	<u>62,908</u>
		51,961	71,987
Creditors: Amounts falling due within one year	13	<u>(6,152)</u>	<u>(10,018)</u>
Net current assets		<u>45,809</u>	<u>61,969</u>
Net assets		<u><u>46,420</u></u>	<u><u>63,007</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		7,874	7,557
Unrestricted income funds			
Unrestricted funds		<u>38,546</u>	<u>55,450</u>
Total funds	15	<u><u>46,420</u></u>	<u><u>63,007</u></u>

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

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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.

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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.

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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.

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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

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4 Income from other trading activities

	Unrestricted	
	Funds	Total
	General	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	Total
	General	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	Restricted	Total
	General	Funds	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

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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

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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
	<hr/> 45,644	<hr/> 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

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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.

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12 Cash and cash equivalents

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

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
	<u>6,152</u>	<u>10,018</u>

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

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).

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15 Funds

	Balance at 1 January 2024 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
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.

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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.