

**GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY**

Registered Charity No: 1068137

**REPORT and ACCOUNTS**

**FOR THE YEAR ENDING 31st DECEMBER 2015**

# GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

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

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

Trustees who served during 2015 were:  
Celia Macleod - Chair  
Christl Hughes - Secretary  
Bernard Reed - Treasurer  
Paula Dooley  
Terry Reed

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

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

- (a) initiate, promote and support research particularly to address the needs of those in whom there is a strong and ongoing desire to live and be accepted as a member of the opposite sex from that assigned at birth;
- (b) publish the outcome of such research and other relevant information in order to inform interested parties and the general public;
- (c) enable the public to achieve a wider understanding of these issues and thereby provide equal treatment within society of those whom they affect.

GIRES Trustees are elected annually at the Annual General Meeting.

In the furtherance of its objects, GIRES relies mainly upon the efforts of volunteers.

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## **Financial review of 2015**

In 2015, GIRES recorded an income of £49,015 (£89,705) and expended £62,327 (£100,563) which included the cost of a number of non-recurring grants and projects, resulting in a net loss £13,012 (net loss of £10,858) that was amply covered by the charity's reserves.

Income from members' subscriptions and donations amounted to £8,051, which was higher than the previous year where the subscriptions and donations were £6,907. This year, we received corporate subscriptions of £15,820 (£19,230). A considerable amount of time has been expended by Bernard and Terry Reed generating this form of income.

Further benefit was provided by the individual trustees who worked in a voluntary capacity on the Charity's funded projects, training sessions and speaking engagements, for which income was received of £20,809 compared with £12,792 last year

The amount received from HM Revenue and Customs in respect of Gift Aid recoveries on subscriptions and donations was £1,413 (£1,422).

The charity pursues a prudent policy of restricting its expenditure on governance costs to less than its receipts from subscriptions, donations and Gift Aid. In 2015, expenditure of £11,282 remained significantly below receipts of £25,284.

The Charity held bank balances at the year-end of £55,425 (£63,078). These monies are placed in a current account at NatWest Bank and deposit accounts at Scottish Widows Bank. These banks still appear to be financially strong and are covered by the Financial Services Compensation scheme in the same way as for individuals. Bank interest received amounted to £141 compared with £190 last year.

### **Reserves policy**

The Charity's reserves policy is to hold a sufficient minimum balance of unrestricted funds to cover one year's expenditure on the cash costs of governance and literature. At 31<sup>st</sup> December 2015, the balance of £51,119 (£64,431) was substantially greater than the required minimum of £13,339 (£12,565).

### **Insurance**

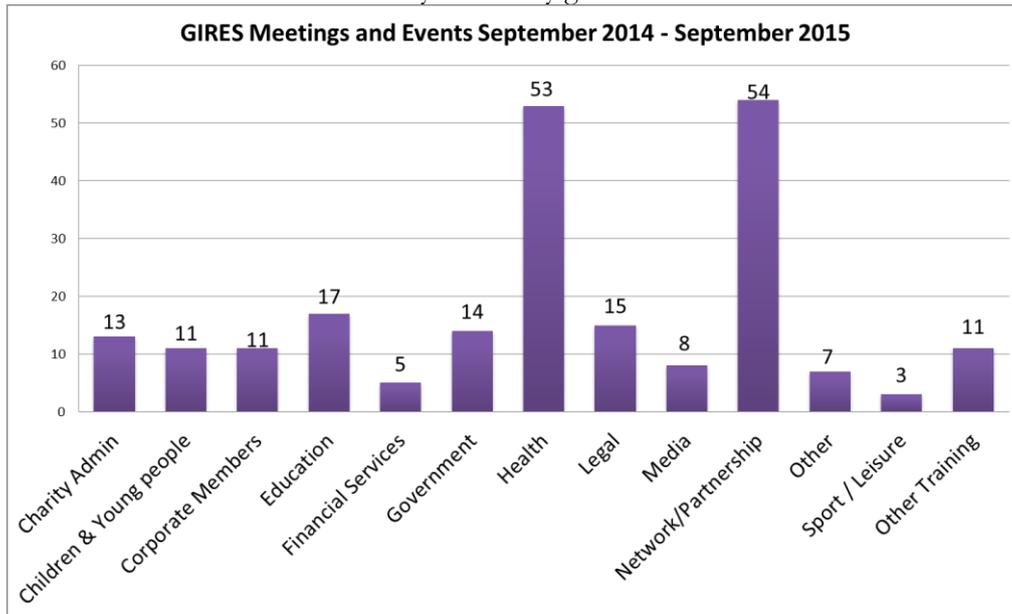
It is a requirement of the major grant givers, which fund a substantial proportion of the charity's work, that it has adequate insurance cover in place. In any case, the trustees' view is that the scale of the charity's operations has now expanded sufficiently to warrant such protection. Accordingly, GIRES has arranged cover, at a total cost of £726, for professional indemnity (£500,000), public liability (£2,000,000) and employers liability (£10,000,000), which includes cover for volunteers. The charity has also arranged Trustees' indemnity insurance (£100,000).

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## Fulfilling GIRES' Objectives in 2015

GIRES upholds the right of all those who do not fit the typical boy/girl, man/woman tick boxes, including people who intend to change gender role completely and others whose gender identity is non-binary, to live freely in a society that celebrates diversity. GIRES uses the term trans to describe this highly varied group of people but respects completely their individuality. One of the charity's major aims is to de-psychopathologise trans identities. It has (a) ensured that the UK's Good Practice Guidelines for the treatment of gender nonconforming adults adopt the World Professional Association for Transgender Health (WPATH) description of this condition as "not negative or pathological" and (b) supported the World Health Organisation's move, based on current scientific research, to move the condition out of the mental and behavioural disorders section of the International Classification of Diseases.

GIRES is supported by 397 individual and 83 Corporate Members, making annual subscriptions, one-off donations and payments for services. The charity combines the expertise of a largely voluntary team of trans and non trans people, many of whom have direct experience of the issues with which it is involved. They undertake the wide range of work described below and ensure that the charity is robustly governed.



**Individual Help:** GIRES never loses touch with the needs of the individual trans people and their families, whether members or not, who seek its help every day. These individuals face the challenges of being themselves within families, education, the workplace and social settings, where they may experience discrimination and even violence. In the UK, at least 650,000 people, 1% of the population, are estimated to be trans. The actual figure may be higher because data from Belgium and The Netherlands indicate substantially greater prevalence. Most trans people are as yet invisible. However, a rapidly growing number are becoming confident in being visible, especially among the young, owing to stronger laws, increasingly responsible media reporting, improving healthcare, information via the internet and more support groups. GIRES publishes a continuously growing list of 320 local and national support groups that has been accessed over 3 million times since its launch in 2010: [www.TranzWiki.net](http://www.TranzWiki.net) The growth rates of those seeking medical care are 20% p.a. among adults and 100% p.a. among young people. This growth looks set to continue. It appears that less than 40,000 individuals have so far sought medical care but a further 100,000 may do so. As a member of the National LGB&T Partnership, GIRES is extending the series of factsheets to inform these individuals about practical ways to improve their own health and wellbeing: <http://gires.org.uk/health/trans-health-factsheets>

**Improving Medical Care:** Not all trans people need medical interventions. To benefit those that do, globally, GIRES donated \$30,000 to fund the translation of the WPATH standards of care into other languages, twelve so far, including Chinese, Japanese, Hindi and Russian. Work is now under way on an Arabic version. In the UK, GIRES has sought the adoption of those standards by serving on the intercollegiate committee, which has published the Good Practice Guidelines, and on the NHS England (NHSE) Clinical Reference Group, which has been developing the specifications for the specialist clinics that care for adults. GIRES is also currently contributing to the improvement of the specifications for the specialist service for children and adolescents. However, even as standards are improving, capacity within the services for adults has not, overall, kept pace with the continuing growth in numbers. Waiting lists are now measured in years and worsening. Despite the risks associated with obtaining hormones via the internet without supervision, many trans individuals are therefore resorting to self-medication. Although NHSE is funding additional capacity, this seems likely still to lag behind demand. Outside the specialist services, there is generally a need

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to upskill all providers of medical care for trans individuals who need any kind of treatment. This is not part of standard medical training in the UK. GIRES is working with University College London Hospital and the organisers of the National Medical Student Paediatric Conference to provide training for future doctors. It is also successfully promoting rapidly increasing use of the e-learning resources that it developed for:

- GPs, in collaboration with the Royal College of GPs (funded by GIRES): <http://gires.org.uk/gender-variance>
- School nurses, health visitors, Child & Adolescent Mental Health Services, teachers and other providers of care, as well as families, in collaboration with the Surrey and Borders Partnership NHS Foundation Trust (funded by Health Education England): <http://gires.org.uk/caring-for-gender-nonconforming-young-people>

**Empowering Trans Young People:** In collaboration with Mermaids, GIRES has been campaigning since 2000 for the NHS to make medication available to trans young people in accordance with the international guidelines and best practice. Owing to the inflexibility of British practice, some families have been taking their young people to the USA and Germany for treatment. The NHS did not introduce early suspension of puberty until 2011, but only for those aged 12 and over, and delayed until 2014 adopting the international guideline that permitted this treatment based on physical and psychological readiness. The next goal is to achieve the same benign approach regarding cross-sex hormones and also respectful care for young people who have obtained medication from overseas clinics or via the internet. The National Trans Youth Network, of which GIRES and twenty-three other organisations are members, held its second free conference in Birmingham on 14 November 2015, with substantial funding from GIRES and the National LGB&T Partnership. Nicky Morgan, the Education Minister, prepared a video welcome to launch the conference. It included a range of sessions to inform and empower young people, including a question and answer session with a panel of professionals working in education and equality.

**Support for Corporate Members:** The 83 GIRES Corporate Members operate in: local and central government, housing, education, police, fire and ambulance services, law, healthcare provision and regulation, the trades union sector, sport, financial services, publishing, aviation, telecommunications, aerospace, nuclear power, information technology and food processing. GIRES offers each Corporate Member the flexible tailor made package of services that it needs. These services include: arranging focus groups with trans people; participation in diversity consultation groups; help in recruiting trans people; development of trans policies, standards, guidance, equality schemes and equality analyses; document review; assessment of data gathering processes; internal training sessions, including for call centre staff, delivered by a GIRES team that always includes a trans colleague; preparation of web-based e-learning resources on trans issues; development of a trans healthcare scheme for employees; responding properly to a complaint from a trans person; and supporting a trans individual in education or at work.

**Support for Educators:** GIRES has produced a range of teaching materials and guidance for use in schools. It has helped many to support a student or teacher who transitions. Some educators have sought GIRES help to train staff and develop lawful policies to support trans people pre-emptively as part of their equality and diversity programmes. Regrettably, the Department for Education (DfE) has made little effort to alert schools to the increasing likelihood that they will need to support trans people and inform them about the wide range of resources available. GIRES and other trans groups helped the PSHE Association to develop guidance for schools, in March 2015, which the government has still not published.

**Advice to policy makers:** GIRES aims to improve legislation and practice to meet the needs of trans people. It brings trans people to the table in policy discussions. GIRES has welcomed the decision of the newly formed Women and Equalities Parliamentary Select Committee to make trans issues the subject of its first enquiry. GIRES gave evidence to the Committee and is now deeply involved in the resulting policy consultations, for instance with regard to trans prisoners. The major benefits of GIRES' belonging to the National LGB&T Partnership include working in unity with its other members and sharing the task of responding to the many government consultation papers on proposed policy changes. GIRES also advises individual organisations that wish to bring themselves in line with new legislation, especially the Equality Act 2010.

**Other Activities:** During the past year, GIRES has (a) continued to collaborate with the many other stakeholder groups in the trans field; (b) provided training sessions for a wide range of organisations, including its Corporate Members, (c) made presentations at major conferences, including at the Manchester Sparkle event; (d) jointly authored an article in *The Lancet*, a prestigious medical journal (e) produced, and distributed widely, literature for trans people, their families and professionals, including a popular guide on supporting trans people who are members of the Black, Asian and Minority Ethnic communities and (f) responded to well over 2,000 requests for help, not only from trans people and their families but also from government officials, employers, service providers and the media.

Signed by Trustee:

Bernard Reed      Date:

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## **Statement of trustees' responsibilities**

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

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

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

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

## **Independent Examiner's Report to the Trustees of GIRES**

I report on the accounts of the Charity for the year ended 31st December 2015, which are set out on pages 7 to 11

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed

It is my responsibility to:

- 1) examine the accounts (under section 43(3)(a) of the 1993 Act as may be amended by the 2006 Act)
- 2) follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7) of the 1993 Act); and
- 3) state whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, I do not express an audit opinion on the view given by the accounts.

## **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with section 41 of the 1993 Act-, and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met, or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Mr Ian Rankin FCA  
*Charity Independent Examiner*

Date:

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**Statement of Financial Activities for the year ending 31<sup>st</sup> December 2015**

		2015 £	2014 £
	Note	Totals Funds	Total Funds
<b>INCOMING RESOURCES</b>			
<u>Incoming resources from generated funds</u>			
Voluntary Income	1	25,284	27,559
Bank Interest Receivable		141	190
Incoming resources from charitable activities	2	24,242	61,956
<b>TOTAL INCOMING RESOURCES</b>		49,667	89,705
<b>RESOURCES EXPENDED</b>			
Charitable activities	3	51,697	88,908
Governance costs	4	11,282	11,655
<b>TOTAL RESOURCES EXPENDED</b>		62,979	100,563
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(13,312)	(10,858)
<b>NET MOVEMENT IN FUNDS</b>		(13,312)	(10,858)
<b>TOTAL FUNDS BROUGHT FORWARD</b>		64,431	75,289
<b>TOTAL FUNDS CARRIED FORWARD</b>		51,119	64,431

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

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

The notes on pages 9 to 11 form part of these accounts

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**Balance Sheet as at 31<sup>st</sup> December 2015**

	Note	2015 £	2014 £
<b>CURRENT ASSETS</b>			
Debtors and prepayments	5	6,326	6,735
Cash at Bank	6	55,425	63,078
		61,751	69,813
<b>CURRENT LIABILITIES</b>			
Creditors: Amounts falling due within one year	7	775	1,355
Deferred income from Corporate Subscriptions		9,857	4,027
		10,632	5,382
<b>NET CURRENT ASSETS</b>		51,119	64,431
<b>UNRESTRICTED FUNDS OF THE CHARITY</b>		51,119	64,431

**Signed on behalf of the trustees**

**Date:**

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## Notes to the accounts

### Basis of accounting

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

### Incoming Resources

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

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

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

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

Income from corporate subscriptions which have a life extending beyond the Financial Year reported on has been apportioned to that year according to the proportion of the work which the Trustees consider to have been completed by the end of the Financial Year. The balance of that income is carried forward as Deferred Income.

### Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered. Charitable activities represent the resources expended in the delivery of programme and project work directed at the achievement of the charitable aims and objectives. Governance costs represent the costs which relate to the general running of the charity i.e. all the activities which allow the charity to operate, generate information required for public accountability and carry out the planning processes which contribute to the future development of the charity. Resources expended, wherever they can be so identified, are allocated to the charity's activities as costs directly attributable or as Support or Governance costs. In the case of GIRES, which neither owns nor rents premises and has no paid staff, other costs have been apportioned on a basis the Trustees have considered to be a reasonable estimate for the relevant allocation.

### Fees for examining the accounts

The external examiner, Mr I Rankin, has made a charge of £625.

### Paid employees

The charity has no paid employees (2015: 0)

### Trustees expenses

	2015	2014
Number of trustees who were paid out of pocket expenses	3	5
Total amount paid	£64,454	£60,174

In common with other charities whose activities are run by volunteers in widely spaced localities, many of the activity and running costs of GIRES are met initially by the trustees as agents for the charity and who are subsequently reimbursed. These costs include paying office expenses, purchasing currency to pay the annual research prize to overseas authors and paying the hotel and travel costs of the team that delivers Workshops for Families and training throughout the UK. All the aforementioned costs are included in the analysis in the Notes. The Trustee expenses recorded here are the travel and subsistence, telephone, internet costs and office overheads arising from charitable activities and governance.

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**Notes to the accounts**

	<b>2015</b>	<b>2014</b>
<b><u>Incoming Resources</u></b>	£	£
	Total Funds	Total Funds
<b>1 Voluntary income</b>		
Subscriptions and Donations		
Members	8,051	6,907
Corporate	15,820	19,230
Tax Reclaimable (Gift Aid)	1,413	1,422
	25,284	27,559
	25,284	27,559
<b>2 Incoming Resources from charitable activities</b>		
SABP NHS Trust	652	40,820
Training, meetings, speaking fees and expenses and fees for services (Net)	20,809	12,792
Fact sheets	2,156	6,469
National LGB & T Partnership	625	1,875
	24,242	61,956
	24,242	61,956
<b><u>Resources expended</u></b>		
<b>3 Charitable activities</b>		
E-learning SABP NHS Trust	1,748	22,697
G.P. E-learning	0	11,123
Award Grants & Bursaries	6,895	10,754
Exchange Loss (profit)	0	495
Literature	2,557	910
Conference Costs Thailand (Approved by Trustees)	985	9,385
Fact sheets	5,318	2,000
Speaking Fees	2,837	0
Practice Development	26,515	26,990
Conference and AGM Costs	4,842	4,554
	51,697	88,908
	51,697	88,908
<b>4 Governance costs</b>		
Postage, printing, copying & stationery	461	254
Telephone & internet charges	2,979	4,200
Meeting and travel	217	
Office Equipment, computer & sundry expenses	4,343	2,981
Independent Examination Fees	625	575
Website Development and hosting	1,926	2,915
Insurances	731	730
	11,282	11,655
	11,282	11,655

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**Notes to the accounts (continued)**

	<b>2015</b>	<b>2014</b>
<b>5 Debtors and Prepayments</b>	<b>£</b>	<b>£</b>
Trans Health Factsheets	0	2,156
Accrued Interest on Scottish Widows Deposit accounts	97	128
Lesbian and Gay Partnership	0	725
Gift Aid	29	106
Corporate subscriptions	5,780	3,200
Insurance	420	420
	6,326	6,735
<b>6 Current assets</b>		
	2015	2014
<u>Cash at Bank</u>		
NatWest Current account	22,839	24,073
Scottish Widows Deposit account	32,586	32,414
NatWest Euro account	0	6,591
	55,425	63,078
<b>7 Creditors: amounts falling due within one year</b>		
	2015	2014
<u>Accruals</u>		
Factsheets	0	500
External auditor	600	575
Office expenses	175	-
Telephone	0	
	775	1,355