

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

Registered Charity No: 1068137

REPORT and ACCOUNTS

FOR THE YEAR ENDING 31st DECEMBER 2017

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: Melverley, The Warren, Ashted, Surrey KT21 2SP

Trustees who served during 2017 were:

Celia Macleod - Chair
Bernard Reed - Treasurer
Terry Reed - Secretary
Paula Dooley
Christi Hughes
Heather Cox
Emma Cusdin
Shaan Surat Rathgeber Knan – Co Opted 13th July 2017
Ben Vincent – Co Opted 13th July 2017

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 2017

In 2017, GIRES recorded an income of £46,868 (£55,754) and expended £46,915 (£56,015) which included the cost of a number of non-recurring grants and projects, resulting in a net loss £47 (net loss £261).

Income from members' subscriptions and donations amounted to £9,660, which was lower than the previous year where the subscriptions and donations were £14,826. This year, we received corporate subscriptions of £21,265 (£17,729). 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 £7,992 compared with £18,585 last year

The amount received from HM Revenue and Customs in respect of Gift Aid recoveries on subscriptions and donations was £1,895 (£2,867).

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 2017, expenditure of £8,488 remained significantly below receipts of £32,820.

At the year end, The Charity held £4,297 in restricted funds (£22,325). These are to be expended on the joint research project with Mermaids which has been funded by Awards for All.

The Charity held bank balances at the year end of £65,749 (£69,564), including the restricted funds. 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 £10 (£121).

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 31st December 2017, the balance of £50,811 (50,858) was substantially greater than the required minimum of £10,523 (£18,309).

Insurance

It is a requirement of the major grant givers, 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 £776, 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 2017

The Gender Identity Research and Education Society (GIRES) was established in 1997. GIRES upholds the right of all those trans¹ people 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. However, trans people still suffer severe disadvantage, including high suicidality.

To support them, GIRES combines the expertise of a 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. As at 31 December GIRES had 9 trustees who were trans people, or their relatives or friends, like most of the charity's 350 individual members. The charity also has 115 organisations as Corporate Members, which are involved in healthcare, sport, education, housing, insurance, banking, defence equipment, nuclear power, aviation, information technology, telecommunications, television, publishing, food processing, trades unionism, law, policing, emergency services, regulation and local and central government.

GIRES responds annually to 2,000 requests for help from trans individuals, their families, professionals and the media. The charity serves its Corporate Members, and other public and private sector organizations, in: developing policies and practices, supporting individuals who change their gender expression in the workplace or educational setting, engaging with the trans community, training, e-learning and design of healthcare schemes for trans employees. The charity delivers about 50 training sessions and conference presentation per annum. The training always achieves high evaluation scores. GIRES maintains an online directory of the steadily growing number of trans support organisations, which now has over 400 entries.² GIRES supplies a wide range of literature and its website provides a wealth of material, including free e-learning resources that enable users to obtain CPD points.³ The website is accessed from 189 countries and its use has grown rapidly.⁴

GIRES has been at the forefront of campaigns to improve the lives of trans people through stronger legal protection, better medical care and greater respect within society. The charity responds to the constant stream of invitations to contribute to consultations on changes to government policies that affect the lives of gender diverse people, for instance with regard to the mental health of children and young people. It also attends the meetings of influential bodies where issues of concern to gender diverse people are discussed, including the Parliamentary Forum on Gender Identity, the Equality and Diversity Forum, the Gender Recognition Panel Users Group, the Crown Prosecution Service Community Accountability Forum and the National LGB&T Partnership.

Greater support and more readily available information, provided by GIRES and many other organisations, have empowered rapidly growing numbers of trans people to live and work more openly. It is becoming ever more apparent that 5 % of the population is gender diverse.

¹ - In GIRES documents and literature, the term trans includes all people who experience some degree of mismatch between their gender identity and the sex assigned to them at birth. They may self-describe in a wide variety of different ways, including trans, trans*, transgender, non-binary/gender queer and non-gender. This gives rise to their use of a range of different titles and pronouns.

² - <http://www.TranzWiki.net>

³ - See:

> caring for gender variant young people: <http://www.nlmscontent.nesc.nhs.uk/sabp/gv/>

> guidance for GPs: <http://gires.org.uk/gender-variance>

> employment and service provision: <http://www.gires.org.uk/elearning/new/player.html>

⁴ - <http://www.gires.org.uk>

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Highlights of the year included:

- Completing the joint study with Mermaids, funded by the National Lottery, of families' experiences at the Tavistock Gender Identity Development Service for young people; the resultant report has been submitted for publication in a peer reviewed international journal
- Preparing factsheets for schools on the transition of a pupil or a teacher, as part of the LGBT Consortium's anti-homophobic and transphobic bullying project funded by the Department for Education
- Supporting the highly successful National Trans Youth Network conference, hosted by Linklaters in London on 11 November 2017, which was attended by 120 young people and 60 adults.
- Contributing to the new Prison Service Instruction on caring for trans prisoners
- Publishing on the GIRES website highly topical papers on the gender recognition process and gender identity monitoring
- Developing, as a member of the National LGB&T Partnership, some of the of a Public Health England toolkit, that will inform public health nurses about how best to meet the healthcare needs of young and older LGBT people
- Providing a series of individually designed training sessions for the managers of Transport for London's call centre staff (6 sessions), Kent Community Health NHS Foundation Trust staff (5 sessions) and Aycliffe Secure Centre staff (4 sessions), together with double or single sessions for many others, including the DVLA whose 5000 staff have all worked enthusiastically through the e-learning resource that GIRES developed for employers and service providers
- Receiving the Attitude magazine's Pride Award for the work undertaken for GIRES by Bernard and Terry Reed

However there is much more to do. The law has to be strengthened to make gender recognition a less onerous process and to provide protection clearly for non-binary people. GIRES plans to produce a booklet on the intersection between faith and gender diversity. Many more employers and service providers in the public and private sectors need to introduce trans supportive policies and provide trans awareness training for their staff. Medical care for trans adolescents and adults has to be brought into line with world best practice and expanded cost-effectively to meet the growth in demand (averaging 58% per annum among adolescents during the past five years and 22% per annum among adults) and reduce the present excessive waiting times for even an initial specialist appointment (14 months for adolescents and 18 months for adults). Having a reliable measure of the number of trans people among employees, service users and generally is important in planning for the support they need and GIRES is working on monitoring gender identity accurately with NHS England, the Office for National Statistics and the Solicitors Regulation Authority. Gender is often used incorrectly as synonymous with sex. GIRES supports the application of the term "sex" to biological factors and "gender" to psychosocial and cultural factors. Hence, male/female are terms for describing sex. 'Man/woman, or any variations between or outside these psychosocial categories, are terms for describing gender identity'.

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 2017, 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 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Mr Ian T Rankin FCA

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Address: 4 Blades Close, Leatherhead KT22 7JY

Date:

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Statement of Financial Activities for the year ending 31st December 2017

			2017	2016
				£
				Totals
		Note		Funds
INCOMING RESOURCES				
Incoming resources from generated funds				
	Voluntary Income	1	32,820	35,422
	Investment Income Bank Interest Receivable		11	121
	Incoming resources from charitable activities	2	9,087	20,211
	Wales NHS E Learning		4,950	
TOTAL INCOMING RESOURCES			46,868	55,754
RESOURCES EXPENDED				
	Charitable activities	3	38,427	45,089
	Governance costs	4	8,488	10,926
TOTAL RESOURCES EXPENDED			46,915	56,015
NET INCOMING/(OUTGOING)			(47)	(261)
UNRESTRICTED RESOURCES				
TOTAL UNRESTRICTED FUNDS BROUGHT FORWARD			50,858	51,119
	Restricted Funds trans*formation			12,700
	Restricted Funds Awards for All		4,297	9,625
TOTAL RESTRICTED FUNDS RECEIVED/(DISBURSED)			4,297	22,325
TOTAL FUNDS CARRIED FORWARD			55,108	73,183

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 31st December 2017

			2017	2016
		Note		£
CURRENT ASSETS				
	Debtors and prepayments	5	9,313	18,011
	Cash at Bank	6	65,749	69,564
TOTAL CURRENT ASSETS			75,062	87,575
LIABILITIES				
	Creditors: Amounts falling due within one year	7	625	914
	Deferred income		19,329	13,478
			19,954	14,392
NET CURRENT ASSETS			55,108	73,183
TOTAL ASSETS LESS CURRENT LIABILITIES			55,108	73,183
THE FUNDS OF THE CHARITY				
	Unrestricted income funds		50,811	50,858
	Restricted Funds	8	4,297	22,323
TOTAL CHARITY FUNDS			55,108	73,183
Signed on behalf of the trustees				

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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 £675.

Paid employees

The charity has no paid employees (2017: 0)

Trustees expenses		
	2017	2016
Number of trustees who were paid out of pocket expenses	5	3
Total amount paid	55,197	£57,729

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 and paying the hotel and travel costs of the team that delivers 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

	2017		2016
Incoming Resources			£
			Total Funds
1 Voluntary income			
Subscriptions and Donations			
Members	9,660		14,826
Corporate	21,265		17,729
Tax Reclaimable (Gift Aid)	1,895		2,867
	32,820		35,422
2 Incoming Resources from charitable activities			
SABP NHS Trust	0		805
Training, meetings, speaking fees and expenses and fees for services (Net of expenses)	7,992		18,585
National LGB&T Partnership	1,095		821
	9,087		20,211
Resources expended			
3 Charitable activities			
Award Grants & Bursaries	840		921
Literature	2,035		7,383
Conference Costs Holland	0		3,149
Fact sheets	100		4,200
Practice Development	33,156		27,237
Conference and AGM Costs	2,296		2,199
	38,427		45,089
4 Governance costs			
Postage, printing, copying & stationery	514		302
Telephone & internet charges	1,984		1,578
Office Equipment, computer & sundry expenses	3,365		5,640
Independent Examination Fees	625		625
Website Development and hosting	580		2,047
Insurances	776		734
Membership Fees	644		0
	8,488		10,926

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Notes to the accounts (continued)

	2017	2016
5 Debtors and Prepayments	£	£
trans*formation Clients	0	11,900
Accrued Interest on Scottish Widows Deposit accounts	0	2
Donations	0	2,000
Gift Aid	210	728
Corporate subscriptions (GIREs)	8,663	2,941
Insurance	440	440
	9,313	18,011
6 Current assets	2017	2016
Cash at Bank		
NatWest Current account	32,935	36,761
Scottish Widows Deposit account	32,814	32,803
	65,749	69,564
7 Creditors: amounts falling due within one year		
External auditor	625	625
Office expenses	0	289
	625	914
8 Restricted Funds		
trans*formation	0	12,700
Awards for All	4,297	9,625
	4,297	22,325