

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

Registered Charity No: 1068137

REPORT and ACCOUNTS

FOR THE YEAR ENDING 31st DECEMBER 2014

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 2014 were:
Celia Macleod - Chair
Bernard Reed - Treasurer
Terry Reed - Secretary
Paula Dooley
Christi Hughes
Jennifer Gradidge – Retired 14th September 2014
Richard Curtis – Did not seek re-election

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 2014

In 2014, GIRES recorded an income of £89,705 (£48,717) and expended £100,563 (£48,520) which included the cost of a number of non-recurring grants and projects, resulting in a net loss of £10,858 (profit £197) that was amply covered by the charity's reserves.

Income from members' subscriptions and donations amounted to £6,907, which was lower than the previous year where the subscriptions and donations were £12,983. This year, we received corporate subscriptions of £19,230 (£18,968). 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 £12,792 compared with £5,946 last year

The amount received from HM Revenue and Customs in respect of Gift Aid recoveries on subscriptions and donations was £1,422, lower than last year due to the reduction in Gift Aid subscriptions.

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 2014, expenditure of £11,312 remained significantly below receipts of £27,559.

The Charity held bank balances at the year end of £63,078 (£76,893). These monies are placed in Sterling and Euro current accounts 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 £190 compared with £577 last year due to the banks' reducing the percentage of interest they pay on corporate bank accounts.

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 2014, the balance of £64,431 (£75,289) was substantially greater than the required minimum of £12,212 (£16,140).

The reserves also enable the charity to cover the sudden costs of highly worthwhile and urgent projects and donations that are not directly matched by prior grant income, for example in 2014: e-learning for GPs (£11,123), donation to the National Trans Youth Network Conference (£5,000), donation to the World Professional Association for Transgender Health translation project (£6,600), and substantially improving the website (£5,092). The charity also had to provide working capital for the Surrey and Borders Partnership Trust e-learning contract (£22,697). The Trustees approved the attendance of two members of the Executive Committee at the world health conference in Thailand at the cost of £9,385.

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 2014

The overall GIRES aim is to improve substantially the circumstances in which gender nonconforming people live. 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 proudly in a society that celebrates diversity. GIRES contributes to de-psychopathologising gender nonconformity and has (a) ensured that the UK's Good Practice Guidelines for the assessment and treatment of adults with gender dysphoria 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 to take account of current scientific research and transfer the condition out of the mental and behavioural disorders section of the International Classification of Diseases.

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. GIRES is supported by 412 individual and 77 Corporate Members, making annual subscriptions, one-off donations and payments for services.

Individual Help: Although GIRES works with a number of major organisations, it never loses touch with the needs of the individual gender nonconforming people and their families, whether members or not, who seek its help every day. Each gender nonconforming individual faces the challenges of being themselves within families, education, the workplace and social settings, where they may experience discrimination and even violence. In the UK, around 650,000 people, 1% of the population, are estimated to experience some degree of gender nonconformity. Most of them are as yet invisible. However, information via the internet, stronger laws, more support groups, increasingly responsible media reporting and improving healthcare are contributing to rapid growth in the number of gender nonconforming people confident in being visible, especially among the young. The growth rates of those seeking medical care are 20% p.a. among adults (who currently account for the majority cases) and now 100% p.a. among young people. This growth looks set to continue. About 30,000 individuals have so far sought medical care, in general practice or specialist centres, but a further 100,00 may do so in the near future. GIRES and the other support groups receive an increasing stream of requests for help from individuals with a wide range of needs, for instance: a child not being allowed to use the appropriate toilet in school; a wife who has just learned that her spouse intends to change gender role; an employee intending to undergo transition at work; a patient being denied proper gender reassignment treatment. GIRES publishes a continuously growing list of 263 local and national support groups that has been accessed 2.4 million times since its launch in 2010: www.TranzWiki.net

Improving Medical Care: Not all gender nonconforming individuals need medical interventions. To benefit those that do, globally, GIRES donated \$20,000 to fund the translation of the WPATH standards of care into other languages, including Chinese and Russian. In 2014, GIRES made a further \$10,000 grant, matched by WPATH, to fund additional translations, including into Hindi and Arabic. 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 is developing the specifications for gender identity services for adults. GIRES is also currently contributing to the improvement of the service specification for children and adolescents. However, even as standards are improving, capacity within the NHSE specialist gender services for adults has not, overall, kept pace with the continuing growth in numbers. Waiting lists are often much more than a year and worsening. Financial pressures on NHSE are likely to restrict funding for additional capacity. In order to augment capacity and provide the required equity of access to services for gender nonconforming individuals who need treatment, NHSE may consider upskilling GPs so that the less specialist elements of care can be offered locally and more promptly in tandem with the specialist clinics. This would improve the mental health of the individuals who would otherwise be waiting for care and address the risks associated with their obtaining unsupervised hormone medication via the internet. Gender treatments are not part of standard medical training in the UK. GIRES has therefore been working with professionals, trans service users and families to develop e-learning resources 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>

Through its membership of the National LGB&T Partnership, GIRES is leading a project to develop a series of factsheets that will inform gender conforming people about practical ways to improve their own health and wellbeing. The Partnership has published the first seven factsheets and a further series is now being developed: <http://gires.org.uk/health/trans-health-factsheets>

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Empowering Gender Nonconforming Young People: In collaboration with Mermaids, GIRES has been campaigning since 2000 for the NHS to make medication available to gender nonconforming young people in accordance with the international guidelines and best practice. Some families have been taking their young people to the USA and Germany for treatment. The NHS introduced suspension of puberty partially in 2011 and then fully in 2014. The next goal is to achieve a more benign approach regarding cross-sex hormones and care for young people who have obtained medication from overseas clinics or via the internet. A group of great young people have formed a National Trans Youth Network, of which GIRES and twenty-three other organisations that support them are members. The Network held its free inaugural conference in Manchester on 8 November 2014, mainly funded by GIRES, Awards for All, and the National LGB&T Partnership. The conference included a range of sessions to inform and empower young people, including a question and answer session with a panel of professionals working in the trans healthcare field. GIRES and the Partnership are helping to fund the next conference on 14 November 2015, when education will be the main theme.

Support for Corporate Members: The 77 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, aerospace, nuclear power, food processing, and information technology. GIRES offers each Corporate Member the flexible tailor made package of services that it needs. They pay varying amounts, depending on the services specified. Corporate Members are not required to make a long term commitment. The services and level of payment are reviewed and adjusted each year. These services include: arranging focus groups with gender nonconforming people; participation in diversity consultation groups; help in recruiting gender nonconforming people; development of transgender policies, standards, guidance, equality schemes and equality analyses; document review; assessment of data gathering processes; internal training sessions delivered by a GIRES team that always includes gender nonconforming people; preparation of web-based e-learning resources on transgender issues; development of a trans healthcare scheme for employees; responding properly to a complaint from a gender nonconforming person; and supporting a gender nonconforming 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 announces the intention to change gender role. Some educators have sought GIRES help to train staff and develop lawful policies to support gender nonconforming people preemptively as part of their equality and diversity programmes. Information, advice and training are provided not only by GIRES but also by the Allsorts Youth Project, Mermaids, Schools Out and other organisations. Regrettably, the Department for Education (DfE) has made little effort to alert schools to the increasing likelihood that they will need to support a gender nonconforming person and inform them about the wide range of resources available.

Advice to policy makers: GIRES aims to ensure that legislation and practice meet the needs of gender nonconforming people, focusing particularly on the Marriage (Same Sex Couples) Act 2013, Equality Act (2010), Gender Recognition Act (2004), Human Rights Act (1998), Data Protection Act (1998) and Freedom of Information Act (2000). It brings these people to the table in policy discussions. GIRES has been deeply involved with the new marriage legislation, which still does not fully meet the needs of gender nonconforming people and GIRES will continue to press for this and other legislation to be improved. The major benefits of GIRES' belonging to the National LGB&T Partnership include working in unity with its other members and sharing the burden of responding to the many government consultation papers on proposed policy changes. However, the level of transgender policy work across government has declined because the politicians and civil servants now believe that recent legislation has greatly improved the entitlements of gender nonconforming people and a wish to postpone new initiatives until after next year's general election. Most of the policy work that GIRES now undertakes is for 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 transgender field; (b) undertaken a major redevelopment of its website: www.gires.org.uk, (c) provided training sessions for a wide range of organisations, including its Corporate Members, (d) made presentations at major conferences, including those arranged by WPATH, the Office for Nuclear Regulation, the Discrimination Law Association, the Solicitors Regulatory Authority, HSBC Bank, Citi Corporation and Portsmouth Hospitals NHS Trust, as well as at the Manchester Sparkle event; (e) contributed to trans policy development, e.g. by the PSHE Association, (e) produced, and distributed widely, literature for gender nonconforming people, their families and professionals, and (f) responded to a stream of requests, amounting to well over 1,000 per annum, not only from gender nonconforming people and their families but also from government officials, employers, service providers and the media.

Signed by Trustee:

Bernard Reed Date:

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

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 2014, 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 31st December 2014

		2014 £ Total Funds	2013 £ Total funds
INCOMING RESOURCES	Note		
<u>Incoming resources from generated funds</u>			
Voluntary Income	1	27,559	34,694
Investment income	2	190	577
Incoming resources from charitable activities	3	61,956	13,446
TOTAL INCOMING RESOURCES		89,705	48,717
 RESOURCES EXPENDED			
Charitable activities	4	89,251	41,619
Governance costs	5	11,312	6,901
TOTAL RESOURCES EXPENDED		100,563	48,520
NET INCOMING/(OUTGOING) RESOURCES		(10,858)	197
NET MOVEMENT IN FUNDS		(10,858)	197
TOTAL FUNDS BROUGHT FORWARD		75,289	75,092
TOTAL FUNDS CARRIED FORWARD		64,431	75,289

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 2014

	Note	2014 £	2013 £
CURRENT ASSETS			
Debtors and prepayments	6	6,735	11,620
Cash at Bank	7	63,078	76,893
		69,813	88,513
LIABILITIES			
Creditors: Amounts falling due within one year	8	1,355	682
Deferred income	9	4,027	12,542
		5,382	13,224
NET CURRENT ASSETS		64,431	75,289
TOTAL ASSETS LESS CURRENT LIABILITIES		64,431	75,289
 THE FUNDS OF THE CHARITY			
Unrestricted income funds		64,431	75,289
TOTAL CHARITY FUNDS		64,431	75,289

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 £575.

Paid employees

The charity has no paid employees (2013: 0)

Trustees expenses

	2014	2013
Number of trustees who were reimbursed costs that they paid on behalf of the charity	5	3
Total amount paid	60,174	£58,091

In common with other charities whose activities are run by volunteers in widely spaced localities, many of the project and running costs of GIRES are met initially by the trustees as agents for the charity, carefully subjected to independent scrutiny and then reimbursed. These costs include paying the charity's office and other governance expenses, purchasing currency to pay the annual research prize to overseas authors and paying practice development costs, including the hotel and travel charges for the team that delivers training throughout the UK. All the aforementioned costs are included in the analysis in the Notes.

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Notes to the accounts

	2014	2013
<u>Incoming Resources</u>	£	£
	Total	Total
	Funds	Funds
1 Voluntary income		
Subscriptions and Donations		
Members	6,907	12,983
Corporate	19,230	18,968
Tax Reclaimable (Gift Aid)	1,422	2,743
	<u>27,559</u>	<u>34,694</u>
2 Investment income		
Bank Interest receivable	190	577
	<u>190</u>	<u>577</u>
3 Incoming Resources from charitable activities		
SABP NHS Trust	40,820	
Training, meetings, speaking fees and expenses and fees for services	12,792	5,946
Fact sheets	6,469	-
National LGB & T Partnership	1,875	7,500
	<u>61,956</u>	<u>13,446</u>
	<u>61,956</u>	<u>13,446</u>
<u>Resources expended</u>		
4 Charitable activities		
E Learning SABP NHS Trust	22,697	
G.P.E.Learning	11,123	4,028
Awards, Grants & Bursaries	11,027	1,516
Exchange Profit (Loss)	495	(162)
Literature	910	2,129
Conference Costs Thailand (Approved by Trustees)	9,385	
Fact sheets	2,000	-
Practice Development	26,990	29,579
Conference and AGM Costs	4,624	2,602
	<u>89,251</u>	<u>39,692</u>
	<u>89,251</u>	<u>39,692</u>
5 Governance costs		
Postage, printing, copying & stationery	254	813
Telephone & internet charges	1,680	1,647
Meeting and travel		243
Office Equipment, computer & sundry expenses	2,981	1,403
Independent Examination Fees	575	575
Website Development and hosting	5,092	1,494
Insurances	730	726
	<u>11,312</u>	<u>6,901</u>
	<u>11,312</u>	<u>6,901</u>

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Notes to the accounts (continued)

	2014	2013
6 Debtors and Prepayments	£	£
Trans Health Factsheets	2,156	
Costs of Trustees' visit to Thailand W Path Symposium	-	8,722
Accrued Interest on Scottish Widows Deposit accounts	128	343
Lesbian and Gay Partnership	725	
Gift Aid	106	356
Corporate subscriptions	3,200	1,779
Insurance	420	420
	6,735	11,620
7 Current assets		
	2014	2013
<u>Cash at Bank</u>		£
NatWest Current account	24,073	7,799
Scottish Widows Deposit account	32,414	62,008
NatWest Euro account	6,591	7,086
	63,078	76,893
8 Creditors: amounts falling due within one year	2014	2013
		£
<u>Accruals</u>		
Factsheets	500	-
External auditor	575	575
Office expenses	-	107
Telephone	280	-
	1,355	682
9 Deferred income		
Income in advance	4,027	12,542