

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

Registered Charity No: 1068137

REPORT and ACCOUNTS

FOR THE YEAR ENDING 31st DECEMBER 2013

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 2013 were:

Celia Macleod - Chair
Jennifer Gradidge
Bernard Reed - Treasurer
Terry Reed - Secretary
Richard Curtis
Paula Dooley
Christi Hughes

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 2013

In 2013, GIRES recorded an income of £48,717 (£61,833) and expended £46,593 (£57,004), resulting in a net surplus of £2,124 (£4,829). Benefits in kind are this year treated by a note to the accounts.

Income from members' subscriptions amounted to £1,790, which was slightly higher than the previous year where the subscriptions were £1,605. This year, we received corporate subscriptions of £18,968 (£23,282). A considerable amount of time has been expended by Bernard and Terry Reed on this form of income. The reduction in income was due to corporate voluntary subscribers requiring less work to be carried out in 2013.

Benefits in kind represented the value of the measurable but unpaid work performed for the Charity including web hosting, book keeping and Google free advertising for which we are extremely grateful. 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 £5,946 compared with £10,633 last year

The amount received from HM Revenue and Customs in respect of Gift Aid recoveries on subscriptions and donations was £2,743, slightly lower than last year due to the reduction in Gift Aid donations.

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 2013, expenditure of £9,030 remained significantly below receipts of £34,694.

The Charity held bank balances at the year end of £76,893 (£85,088). 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 £577 compared with £1,071 last year due to the bank's 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 2013, the balance of £75,289 (£73,165) was substantially greater than the required minimum of £9,030 (£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 (£12,000), donation to the National Trans Youth Network Conference (£5,000), donation to the World Professional Association for Transgender Health translation project (£6,000), and substantially improving the website (£10,000). The charity also had to provide working capital for the Surrey and Borders Partnership Trust e-learning contract (£11,000).

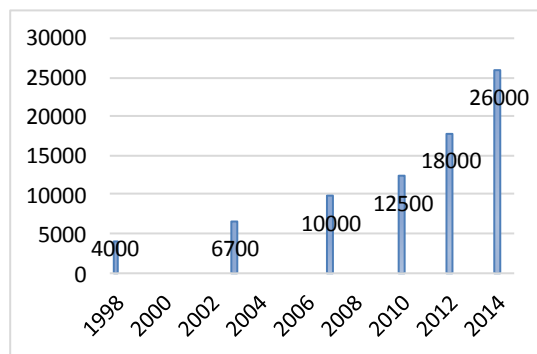
Fulfilling GIRES' objectives in 2013

During 2013, and subsequently, GIRES again achieved its objectives. Its overall 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, not straight 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 366 individual and 63 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 50% p.a. among young people. This growth looks set to continue. About 26,000 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 a 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 maintains a directory of local and national support groups that has been accessed 1.8 million times since its launch in 2010: www.TranzWiki.net

Growth in number seeking medical help – Now 20% p.a.



Improving Medical Care: Not all gender nonconforming individuals need medical interventions. To benefit those that do, globally, GIRES has funded the translation of the recently improved WPATH standards of care into other languages, including Chinese and Russian. In the UK, GIRES has sought the adoption of those standards by serving on the intercollegiate committee that has published the Good Practice Guidelines and the two NHS England (NHSE) Clinical Reference Groups that are developing the specifications for gender identity services, respectively for adults and young people. 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 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 is therefore working with health professionals to develop e-learning resources for GPs, school nurses, health visitors, Child & Adolescent Mental Health Services, teachers and other providers of health and social care. 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.

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Fulfilling GIRES' objectives in 2013 (continued)

Empowering Gender Nonconforming Young People: 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 will hold its free inaugural conference in Manchester on Nov 8th 2014 funded by GIRES, Awards for All, and the National LGB&T Partnership. The 170 available places were rapidly sold out. The conference includes 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.

Support for Corporate Members: The 63 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 at work.

Support for Educators: Information, advice and training are provided not only by GIRES but also by the Allsorts Youth Project, Gendered Intelligence, Mermaids and Schools Out. The GIRES toolkit, funded by the Home Office, has been a valuable resource for schools to use in combating transphobic bullying and GIRES will now update it. However, 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. Nonetheless, some educators have sought GIRES help to train staff and develop lawful policies to support gender nonconforming people pre-emptively as part of their equality and diversity programmes. This is preferable to seeking GIRES help, as some do, only when they suddenly need to support a student or teacher who announces the intention to change gender role. Usually, the educators that GIRES helps wish to avoid publicity for their work on transgender issues for fear of attracting press attention, especially when this involves a pupil or teacher. However, Imperial College London has decided to feature prominently on its website the commitments it has made to support gender nonconforming staff and students. The College invited GIRES to deliver its annual diversity lecture.

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) provided 43 training sessions for a wide range of organisations, including its Corporate Members, (c) made presentations at major conferences, including those arranged by: the Law Commission, the Society for Occupational Health; Cambridgeshire Race, Equality and Diversity Service; Barclays Bank; Tavistock and Portman NHS Foundation Trust; World Professional Association for Transgender Health; NHS Confederation; Trans* Health Matters; Thomson Reuters; the Manchester Sparkle event; East Sussex Fire and Rescue Service/Asian Fire Service Association; the Rainbow Project – Londonderry; and the Barbara Ross Association (d) responded to a daily stream of requests not only from gender nonconforming people and their families but also from employers, service providers and the media, (e) produced literature for gender nonconforming people, their families and professionals, and distributed it widely, including via local libraries (f) operated a website for gender nonconforming people, their families and professionals; and (g) provided a free e-learning resource, which includes the House of Commons Library among its users: <http://www.gires.org.uk/elearning/new/player.html>

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Fulfilling GIRES' objectives in 2013 (continued)

The charity's incoming sources are quite well diversified and it would not be a catastrophic shortfall if any one was substantially reduced:

	2013 %
Members' subscriptions	3.7
Corporate subscriptions	38.9
Donations	23.0
Tax reclaimable	5.6
Bank interest	1.2
Training and speaking fees, and expenses recovered	12.2
National LGB and T Partnership	15.4
	<hr/> <u>100</u> <hr/>

The trustees recognise the charity's vulnerability to technical problems in its administrative equipment and website. They are, therefore, very pleased to be supported by Stephenne Rhodes, the charity's Systems Engineering Advisor

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).

Signed by Trustee

Name: 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 2013, which are set out on pages 8 to 13

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:

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

Statement of Financial Activities for the year ending 31st December 2013

	2013 £	2013 £	2013 £	2012 £
Note	Unrestricted funds	Restricted funds	Total funds	Total Funds
INCOMING RESOURCES				
<u>Incoming resources from generated funds</u>				
Voluntary Income	1	34,694	-	34,694
Investment income	2	577	-	577
Incoming resources from charitable activities	3	13,446	-	13,446
TOTAL INCOMING RESOURCES		<u>48,717</u>	<u>-</u>	<u>48,717</u>
RESOURCES EXPENDED				
Charitable activities	4	39,692	1,927	41,619
Governance costs	5	6,901	-	6,901
TOTAL RESOURCES EXPENDED		<u>46,593</u>	<u>1,927</u>	<u>48,520</u>
NET INCOMING/OUTGOING RESOURCES		2,124	(1,927)	197
NET MOVEMENT IN FUNDS		<u>2,124</u>	<u>(1,927)</u>	<u>197</u>
TOTAL FUNDS BROUGHT FORWARD		73,165	1,927	75,092
TOTAL FUNDS CARRIED FORWARD		<u>75,289</u>	<u>-</u>	<u>75,092</u>

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 10 to 13 form part of these accounts

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

Balance Sheet as at 31st December 2013

	Note	2013 £	2012 £
CURRENT ASSETS			
Debtors and prepayments	7	11,620	6,354
Cash at Bank	8	76,893	85,088
		88,513	91,442
LIABILITIES			
Creditors: Amounts falling due within one year	9	682	7,140
Deferred income	10	12,542	9,210
		13,224	16,350
		75,289	75,092
NET CURRENT ASSETS			
		75,289	75,092
TOTAL ASSETS LESS CURRENT LIABILITIES			
		75,289	75,092
THE FUNDS OF THE CHARITY			
Unrestricted income funds		75,289	73,165
Restricted income funds	11	-	1,927
		75,289	75,092

Signed on behalf of the trustees

Date of approval

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

Notes to the accounts

1. 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 is not capable of financial measurement and as such is not included. However, where professional services have been donated, they are recorded at the rate, which it is reasonable to expect that GIREs would have had to pay in the open market.

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 (2012: 0)

Trustees expenses

	2013	2012
Number of trustees who were paid out of pocket expenses	3	6
Total amount paid	£58,091	£42,522

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.

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY
Notes to the accounts (continued)

<u>Incoming Resources</u>	2013 £	2013 £	2012 £
	Unrestricted Funds	Restricted Funds	Total
Voluntary income			
Subscriptions - Members	1,790		1,605
Corporate	18,968		23,282
Donations	11,193		10,167
Tax Reclaimable	2,743		3,075
	<u>34,694</u>		<u>38,129</u>
2 Investment income			
Bank Interest receivable	577		1,071
3 Incoming Resources from charitable activities			
Training, meetings, speaking fees and expenses and fees for services	5,946		10,633
Booklets produced	-		2,000
National LGB & T Partnership	7,500		10,000
	<u>13,446</u>		<u>22,633</u>
<u>Resources expended</u>			
4 Charitable activities			
G.P.E.Learning	4,028		-
Award Grants & Bursaries	1,516		13,925
Exchange (profit)	(162)		567
Literature	2,129		2,717
Expense re National L.G.B & T Partnership	-		5,000
CLG	-	1,927	
Practice Development	29,579		19,900
Conference and AGM Costs	2,602		1,472
	<u>39,692</u>	<u>1,927</u>	<u>43,581</u>
5 Governance costs			
Postage, printing, copying & stationery	813		577
Telephone & internet charges	1,647		3,413
Meeting and travel	243		962
Bank charges	-		202
Office Equipment, computer & sundry expenses	1,403		6,967
Independent Examination Fees	575		575
Website Development and hosting	1,494		-
Insurances	726		727
	<u>6,901</u>	<u>-</u>	<u>13,423</u>

Benefits received this year were from Google who registered 86,769 clicks (2012 13,592) due to advertising support and £4,000 for other donated services.

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

Notes to the accounts (continued)

	2013	2012		
7 Debtors and Prepayments	£	£		
Costs of Trustees' visit to Thailand W Path Symposium	8,722			
Accrued Interest on Scottish Widows Deposit accounts	343	853		
Gift Aid	356	56		
Corporate subscriptions	1,779	5,025		
Insurance	420	420		
	<u>11,620</u>	<u>6,354</u>		
8 Current assets				
	2013	2012		
<u>Cash at Bank</u>	£	£		
Current account	7,799	7,243		
Deposit accounts	62,008	71,922		
Euro account	7,086	6,923		
	<u>76,893</u>	<u>85,088</u>		
9 Creditors: amounts falling due within one year	2013	2012		
	£	£		
<u>Accruals</u>				
Sundry	-	51		
Literature	-	953		
External auditor	575	575		
Office expenses	107	905		
Practice development	-	3,610		
Telephone	-	1,046		
	<u>682</u>	<u>7,140</u>		
10 Deferred income				
Income in advance	<u>12,542</u>	<u>9,210</u>		
11 Movement in Restricted Funds				
	Opening Balance	Received in year	Utilised in Year	Closing Balance
	£	£	£	
Louis Gooren				-
C.L.G	<u>1,927</u>	<u> </u>	<u>1,927</u>	-
	<u>1,927</u>	<u> </u>	<u>1,927</u>	-

Notes to the accounts (continued)

12 Funds received as agent.

In 2013, GIRES acted as agent for Professor Louis Gooren receiving in December 39,991 Euros that he wished to donate towards the cost of research in Thailand and deposited this sum in its entirety in an Euro account with Nat West. Being legally bound to pay Euro 39,991 to a third party, GIRES was thus custodian trustee for that amount, having no responsibility for the ultimate charitable application of these funds, which remained solely with Professor Gooren. In these circumstances, GIRES' trustees had decided to comply with the direction of Paragraph 112 in the Charity Commission's Statement of Recommended Practice 2005 and not recognise these resources in the Statement of Financial Activities or the Balance Sheet. Subsequently, Professor Gooren changed his wishes concerning these funds and at his request GIRES repaid the funds to him.