

GENDER IDENTITY RESEARCH AND EDUCATION SOCIETY

Registered Charity No: 1068137

REPORT and ACCOUNTS

FOR THE YEAR ENDING 31st DECEMBER 2016

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 2016 were:
Celia Macleod - Chair
Christl Hughes - Secretary
Bernard Reed - Treasurer
Paula Dooley
Terry Reed
Heather Cox - Co-opted 10th April 2016
Emma Cusdin - Co-opted 10th April 2016

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 2016

In 2016, GIRES recorded an income of £55,754 (£49,667) and expended £56,015 (£62,979) which included the cost of a number of non-recurring grants and projects, resulting in a net £261 (net loss £13,312) that was amply covered by the charity's reserves.

Income from members' subscriptions and donations amounted to £14,826, which was higher than the previous year where the subscriptions and donations were £8,051. This year, we received corporate subscriptions of £17,729 (£15,820). 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 £18,585 compared with £20,809 last year

The amount received from HM Revenue and Customs in respect of Gift Aid recoveries on subscriptions and donations was £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 2016, expenditure of £10,926 remained significantly below receipts of £35,422.

At the year end, Charity held £22,325 in restricted funds (nil in the previous year). These are to be expended on the launch of the new trans*formation group (£12,700) and the joint research project with Mermaids that has been funded by Awards for All (£9,625).

The Charity held bank balances at the year-end of £69,564 (£55,425), including the restricted funds. These monies are placed in a current account at NatWest Bank and a deposit account 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 £121 compared with £141 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 31st December 2016, the balance of £50,858 (£51,119) was substantially greater than the required minimum of £18,309 (£13,339).

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 £734, 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).

Fulfilling GIRES' Objectives in 2016

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" (b) promoted the article published in *The Lancet* on "Biological correlations in the development of gender dysphoria" that was co-authored by Terry Reed, one of the charity's trustees and (c) supported the World Health Organisation's initiative, based on current scientific research, to move the condition out of the mental and behavioural disorders section of the International Classification of Diseases (ICD). The new (11th) edition of the ICD is likely to be published in 2018.

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 300 individual members who pay the annual subscription. This is set at a minimum of £5 so that it is not a deterrent to individuals on low incomes. Those who cease to pay the minimum are kept on a dormant list and can be sent important information whenever necessary. GIRES also has nearly 100 Corporate Members, making, one-off donations and payments for services.

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 2009, GIRES estimated that, in the UK, at least 650,000 people, 1% of the population, were trans. More recent data from Belgium and The Netherlands indicate substantially greater prevalence, around 5%. 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 400 local and national support groups that has been accessed over 3 million times since its launch in 2010: www.TranzWiki.net In the year to 31 March 2016, the annual growth rates of those seeking medical care seem to have peaked at 50% among adults and 100% p.a. among young people. This growth is continuing, albeit at a more modest pace. As a member of the National LGB&T Partnership, GIRES has extended the series of factsheets to inform trans 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 specialised 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, thirteen 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. The new specifications are due to be published in 2017 and then adopted, following a 90 day period of public consultation, to which GIRES will contribute. GIRES also sought the improvement of the specifications for the specialist service for children and adolescents. That document, together with a policy for gender affirming hormone treatment, was approved by NHS England in August 2016. GIRES will, in collaboration with the Mermaids charity, continue to press for the flaws in those documents with regard to hormone treatment to be amended. However, even as standards are improving, capacity within the services for adults has not, overall, kept pace with the continuing growth in numbers. As a consequence of the long waiting lists for specialist care within the NHS and its restrictive approach to treatment, especially among adolescents, many trans individuals are resorting to self-medication, despite the risks of unsupervised physical interventions. Although NHSE is funding additional capacity, this seems likely still to lag behind demand. Outside the specialist services, there is generally a need 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 has worked 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:

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- 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): bit.ly/GIRESeLearn

GIRES is now working with Public Health Wales on a new e-learning resource for all clinical and non-clinical staff in NHS Wales.

Empowering Trans Young People and Their Families: The National Trans Youth Network, of which GIRES is a member, held its third free annual conference in November 2016, which was hosted by the University Of Durham. It included a range of sessions to inform and empower young people. GIRES was proud to receive the Network's certificate of achievement. The next conference, in November 2017, will be in London and hosted by Linklaters, a major law firm. GIRES is collaborating with Mermaids on a research project funded by the National Lottery. This will invite the families of gender variant young people to comment in confidence on their experiences of gender-related health services in the UK. The analysis of the data generated by this survey, to be published in a peer-reviewed professional journal, will be used to identify any needs for service improvement.

Support for Corporate Members and Other Organisations: The GIRES has 97 organisations as Corporate Members, which are involved in defence equipment, nuclear power, aviation, information technology, telecommunications, television, publishing, food processing, trades unionism, law, policing, emergency services, regulation, financial services, insurance, sport, education, healthcare, housing, and local and central government. The charity offers each Corporate Member the flexible tailor made package of services that it needs. The services that the charity provides to its Corporate Members and other organisations include: internal training sessions (about 50 per annum), 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; supporting a trans individual who undertakes a change of gender expression and role at work or in education; responding properly to a complaint from a trans person; arranging focus groups with trans people; help in recruiting trans people; participating in diversity consultation groups; development of trans policies, standards, guidance, equality schemes and equality analyses; review of documents; development of a trans healthcare scheme for employees; and assessment of data gathering and equality monitoring processes.

Support for Educators: GIRES received WPATH's Distinguished Award for Education for 2016. The charity has provided training and policy development for schools, colleges and universities. This has included supporting a student or teacher who undertakes transition. GIRES and other trans groups helped the PSHE Association to develop guidance for schools, which the government intends to publish, following its decision to make PSHE, including Relationships and Sex Education, a statutory requirement in all schools.

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. Having given written and oral evidence to Women and Equalities Parliamentary Select Committee during its enquiry into trans issues, GIRES is still deeply involved in the resulting policy consultations. With regard to trans prisoners, the charity's suggestion that their accommodation in the male or female estate should be decided prior to custody was accepted. The charity's membership of the National LGB&T Partnership enables it to work in unity with the other members and share the task of responding to the many government consultation papers on proposed policy changes. GIRES has worked on gender identity monitoring with NHS England, the Office for National Statistics, Greater London Authority, the Legal Services Board, the Solicitors Regulation Authority, the Bar Standards Board, the National LGB&T Partnership and the working group established under the aegis of WPATH. 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'

Other Activities: During the past year, GIRES has (a) continued to collaborate with the many other stakeholder groups in the trans field, this included helping in the launch of the new trans*formation group that serves the corporate sector; (b) provided training sessions for a wide range of organisations, including the GIRES Corporate Members, (c) made presentations at major conferences, including at the Manchester Sparkle event, the Mermaids conference on caring for gender variant young people and the launch event of the Trans Equality Legal Initiative; (d) produced, and distributed widely, literature for trans people, their families and professionals (e) 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: 10 April 2017

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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 2016, 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: 1 August 2017

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Statement of Financial Activities for the year ending 31st December 2016

		2016 £	2015 £
	Note	Totals Funds	Totals Funds
INCOMING RESOURCES			
<u>Incoming resources from generated funds</u>			
Voluntary Income	1	35,422	25,284
Investment Income Bank Interest Receivable		121	141
Incoming resources from charitable activities	2	20,211	24,242
TOTAL INCOMING RESOURCES		55,754	49,667
RESOURCES EXPENDED			
Charitable activities	3	45,089	51,697
Governance costs	4	10,926	11,282
TOTAL RESOURCES EXPENDED		56,015	62,979
NET INCOMING/(OUTGOING) RESOURCES		(261)	(13,312)
NET MOVEMENT IN FUNDS		(261)	(13,312)
TOTAL FUNDS BROUGHT FORWARD		51,119	64,431
Restricted Funds trans*formation		12,700	-
Restricted Funds Awards for All		9,625	-
TOTAL RESTRICTED FUNDS		22,325	-
TOTAL FUNDS CARRIED FORWARD		73,183	51,119

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 2016

	Note	2016 £	2015 £
CURRENT ASSETS			
Debtors and prepayments	5	18,011	6,326
Cash at Bank	6	69,564	55,425
TOTAL CURRENT ASSETS		87,575	61,751
LIABILITIES			
Creditors: Amounts falling due within one year	7	914	775
Deferred income		13,478	9,857
		14,392	10,632
NET CURRENT ASSETS		73,183	51,119
TOTAL ASSETS LESS CURRENT LIABILITIES		73,183	51,119
THE FUNDS OF THE CHARITY			
Unrestricted income funds		50,858	51,119
Restricted funds		22,325	-
TOTAL CHARITY FUNDS		73,183	51,119

Signed on behalf of the trustees

Bernard Reed 10 April 2017

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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 £600.

Paid employees

The charity has no paid employees (2016: 0)

Trustees expenses

	2016	2015
Number of trustees who were paid out of pocket expenses	3	3
Total amount paid	£57,729	£64,454

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

	2016	2015
<u>Incoming Resources</u>	£	£
	Total Funds	Total Funds
1 Voluntary income		
Subscriptions and Donations		
Members	14,826	8,051
Corporate	17,729	15,820
Tax Reclaimable (Gift Aid)	2,867	1,413
	35,422	25,284
2 Incoming Resources from charitable activities		
SABP NHS Trust	805	652
Training, meetings, speaking fees and expenses and fees for services (Net of expenses)	18,585	20,809
Fact sheets	-	2,156
National LGB & T Partnership	821	625
	20,211	24,242
<u>Resources expended</u>		
3 Charitable activities		
E Learning SABBP NHS Trust	-	1,748
Award Grants & Bursaries	921	6,895
Literature	7,383	2,057
Conference Costs Holland	3,149	985
Fact sheets	4,200	5,318
Speaking Fees	0	2,837
Practice Development	27,237	26,515
Conference and AGM Costs	2,199	4,842
	45,089	51,697
4 Governance costs		
Postage, printing, copying & stationery	302	461
Telephone & internet charges	1,578	2,979
Meeting and travel	0	217
Office Equipment, computer & sundry expenses	5,640	4,343
Independent Examination Fees	625	625
Website Development and hosting	2,047	1,926
Insurances	734	731
	10,926	11,282

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Notes to the accounts (continued)

	2016	2015
5 Debtors and Prepayments	£	£
Trans*formation Clients	11,900	0
Accrued Interest on Scottish Widows Deposit accounts	2	97
Donations	2,000	0
Gift Aid	728	29
Corporate subscriptions (GIRES)	2,941	5,780
Insurance	440	420
	<u>18,011</u>	<u>6,326</u>
6 Current assets	2016	2015
<u>Cash at Bank</u>		
NatWest Current account	36,761	22,839
Scottish Widows Deposit account	32,803	32,686
	<u>69,564</u>	<u>55,425</u>
7 Creditors: amounts falling due within one year	2016	2015
External auditor	625	600
Office expenses	289	175
	<u>914</u>	<u>775</u>
8 Restricted Funds	2016	2015
trans*formation	12,700	-
Awards for All	9,625	-
	<u>22,325</u>	<u>-</u>