



**Gender Identity Research & Education Society**

**Registered Charity No: 1068137**

**REPORT and ACCOUNTS**

**FOR THE YEAR ENDING 31st DECEMBER 2020**

**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 2020 were:**

Shaan Surat Rathgeber Knan - Chair  
Bernard Reed - Treasurer  
Mary Deans – Secretary  
Terry Reed  
Reubs Walsh  
Cat Burton Appointed July 2020  
Zoe Johannes appointed July 2020

Christina Beardsley – Resigned February 2020  
Amy Stanning – Resigned February 2020  
Kara Parrett - Appointed July 2020 / Resigned October 2020  
Christl Hughes – Resigned October 2020

GIRES is an unincorporated association governed by a Constitution adopted on 29th October 1997 and revised on 27<sup>th</sup> October 2019.

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

- i. To initiate, promote and support research particularly to address the needs of those whose gender identity does not correspond with assumptions made at birth;
- ii. To publish the outcome of such research and other relevant information in order to inform interested parties and the general public; and
- iii. To achieve a wider understanding of these issues and thereby enable equal participation within society of those who experience them.

GIRES Trustees are elected annually at the Annual General Meeting.

In the furtherance of its objects, GIRES relies mainly upon the efforts of volunteers and one employed member of staff.

## Financial Review of 2020

In a year adversely affected by Covid, income declined to £30,092 (£103,830). The total expenditure amounted to £60,568 (£50,840) which included an increase in our wage costs £29,249, the development of the website to increase our e-learning capability £2,850, and creating accessible training content including BSL signed videos £2,336. The charity recorded a deficit of £30,476 (versus a net income of £52,990 in 2019).

Income from member's subscriptions, donations and legacies amounted to £14,575 which was lower than the previous year (£69,006) which included £54,958 in legacy donations. The 2019 accounts included an accrual legacy payment of £25,000 of which the Charity received £22,500. Charitable income from training, consultancy and other charitable activities income £14,809 (£32,854).

The amount received from HMRC in respect of gift aid recoveries on subscriptions and donations was £1,870 (£1,858). The Charity has taken positive steps to collect debts when due in order to expand the Charity's work. Creditor amounts were £2,377 (£1,788).

The Charity holds £3,859 in restricted funds. These funds are to be expended on a joint research project with Mermaids, which has been funded by Awards for All (£2,722), and in respect of a booklet on Trans and Faith published in 2019 and reprinted in 2020 (£1,137).

At year-end, the Charity's balance was £93,657 (£124,133) including the restricted funds and savings account above. The charity's monies placed with these banks are protected by the Financial Services Compensation Scheme.

### Reserves Policy

The Charity's policy is to hold a sufficient minimum balance of unrestricted funds to cover one year's expenditure on the cash costs of governance. At 31<sup>st</sup> December 2020 the balance of £93,657 (£124,133) was substantially greater than the required minimum of £39,183 (£22,930).

### Insurance

Major grant-awarding organisations require that the Charity has adequate insurance. In any case, the trustees' view is that the scale of the charity's operations have now expanded sufficiently to warrant such protection. Accordingly, GIREs has arranged cover for professional indemnity (£500,000), public liability (£2,000,000) and employer's liability (£10,000,000), which includes cover for volunteers. The charity has also arranged Trustees' indemnity insurance (£100,000). The total annual insurance premium amounts to £988.98

### COVID 19 Statement

The Coronavirus pandemic is creating significant uncertainty and the charity is not immune to this and, at this stage, it is not possible to reliably forecast what the long-term impact of this may be. The Trustees are confident, however, that the charity will be able to see through the current uncertainty. Although income streams have been affected by Covid-19, they are taking action to control costs where appropriate and will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe this action, together with the charity's substantial cash reserve, should enable GIREs to continue in operational existence. Therefore, it is the trustee's opinion that the going concern basis of preparation of the accounts continues to be appropriate.

## **Accounting Procedures Update**

In 2021, to simplify and reduce the cost of its accounting, the charity will move from an accruals method to a cash-based system.

## **Fulfilling GIRES' Objectives in 2020 and beyond**

GIRES membership will wish to know not only how the charity has fared during 2020 but also whether the GIRES' position at year end indicates that GIRES has the ability to continue its important work as the COVID-19 pandemic continues.

GIRES ended 2020 in a strong financial position, despite the circumstances of the pandemic, which posed and continues to pose barriers to our work which has inflated some of the costs of that work, while also depressing income. In particular, the trustees determined that to continue the work of the charity, and our efforts to make the organisation less dependent on the indefatigable generosity and hard work of our founders, Bernard and Terry Reed, it would be necessary to temporarily increase Office Manager Camilla Thrush's employment from part-time to full-time. This change enabled us to ensure the charity's work could continue through internet-based means, as well as, for example, ensuring that all invoices GIRES had issued (e.g. for consultancy or training) were paid, and transitioning our bookkeeping and membership records to secure, digital formats. Finally, another round of trustee and volunteer recruitment, carried out over 'Zoom', was very successful, with Cat Burton, a highly experienced charity Trustee, and solicitor Zoe Johannes, joining the Board of Trustees, and several new volunteers each with invaluable expertise. We also contracted Stephanie Fuller as a fundraising consultant to help us ensure the long-term financial health of the charity.

Shaan Surat R Knan, as Chair, Christl Hughes, as Secretary, and Bernard Reed as Treasurer continued to lend their commendable skills to advise and guide the charity until, at the AGM, we said a fond farewell to Christl after many years of faithful service. Following the AGM, Cat Burton and Shaan Surat R Knan were appointed by the Trustees as co-Chairs, Mary Deans was appointed to succeed Christl as Secretary, and Reubs Walsh was appointed to succeed Bernard as Treasurer. Photographs of the trustees and their biographical information may be viewed at: <https://www.gires.org.uk/about-us/gires-trustees/>

We are maintaining our information services via the website and the TranzWiki directory of national and local trans support organisations. We respond to the many requests for information and help that reach us by phone, e-mail or via the website.

Due to the pandemic, in-person training has had to stop, negating a significant source of income. To compensate for this, GIRES have extended and developed our e-learning range, including the generation of certificates of completion for those who opt to use the paid version. In this way, our e-learning resources remain free to access for individuals seeking out information, but individuals wishing to benefit from the Continuing Professional Development (CPD) accreditation of these materials, or organisations wishing to use the e-learning as part of employee training, will be asked to pay. We encourage members to recommend this service to organisations that might wish to use the e-learning. Discounts are available for bulk purchases.

GIRES continues to collaborate with other organisations via virtual meetings: Mermaids, the LGBT Consortium (which encompasses the Trans Organisations Network), Stonewall, the Parliamentary Forum on Gender Identity and the World Professional Association for Transgender Health, which includes contributing to its revision of the Standards of Care.

We have also contributed to several projects seeking to improve trans and gender diverse people's access to and experiences of healthcare, including the Cass review, an ongoing project lead by Oxford University's Department of Primary Care Health Sciences into the experiences of young trans and gender diverse people accessing healthcare (available here: <https://www.phc.ox.ac.uk/research/health-experiences/research-projects/identifying-the-health-and-care-needs-of-young-trans-and-gender-diverse-people> ), and a forthcoming Oxford University project, funded by the National Institutes for Health Research, to develop patient-reported outcome measures (PROMs) for the evaluation of NHS gender identity services.

GIRES has been actively involved in the campaign to ban so-called 'conversion therapy', for example by working with our partners across the sector to produce a report on the experiences of trans and gender diverse individuals subjected to these harmful practices, available here: [https://www.stonewall.org.uk/system/files/2020\\_conversion\\_therapy\\_and\\_gender\\_identity\\_survey.pdf](https://www.stonewall.org.uk/system/files/2020_conversion_therapy_and_gender_identity_survey.pdf)

In summary, GIRES continues to function well and undertake important projects that will improve the lives of gender diverse people.

Signed by Trustee



Reubs Walsh, Treasurer

Date: 23<sup>rd</sup> October 2021

## 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**

Report on the accounts of the Charity for the year ended 31st December 2020, 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. In accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 145(5)(b) of the Act) and that an independent examination is needed. It is my responsibility to:

- 1) examine the accounts (under section 145(5)(b) of the Act);
- 2) follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- 3) state whether particular matters have come to my attention.

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

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

***Charity Independent Examiner***

DocuSigned by:  
  
634F24DE92A4471...  
Janice Matthews  
Menzies LLP  
Chartered Accountants  
Centrum House  
36 Station Road  
Surrey  
TW20 9LF

Date: 29-Oct-2021

**Statement of Financial Activities for the year ending 31<sup>st</sup> December 2020**

	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Incoming resources</b>			
Voluntary income	<b>1</b>	14,575	70969
Charitable activities	<b>2</b>	14,809	32854
Bank interest		207	7
Other Income		500	
<b>Total incoming resources</b>		<b>30,092</b>	<b>103,830</b>
<b>Resources expended</b>			
Charitable activities	<b>3</b>	20,105	27,910
Governance costs	<b>4</b>	40,463	22,930
<b>Total resources expended</b>		<b>60,568</b>	<b>50,840</b>
<b>Net incoming (outgoing unrestricted funds)</b>		<b>-30,476</b>	<b>52,990</b>
<b>Total unrestricted funds brought forward</b>		<b>120,274</b>	<b>67,284</b>
<b>Restricted funds - book publishing</b>		<b>1,137</b>	<b>1,137</b>
<b>Restricted funds - Awards for All</b>		<b>2,722</b>	<b>2,722</b>
<b>Total restricted funds</b>		<b>3,859</b>	<b>3,859</b>
<b>Total funds carried forward</b>		<b>93,657</b>	<b>124,133</b>

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 12 and 13 form part of these accounts

**Balance Sheet as at 31<sup>st</sup> December 2020**

	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>Fixed Assets</b>			
Fixtures, fittings and equipment		355	70
<b>Current Assets</b>			
Debtors	<b>5</b>	3,414	30,219
Cash at Bank	<b>6</b>	92,265	95,632
Total current assets		95,679	125,851
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	<b>7</b>	2,377	1,788
		2,377	1,788
Total assets less current liabilities		93,657	124,133
<b>Charity Funds</b>			
Unrestricted funds		89,798	120,274
Restricted funds	<b>8</b>	3,859	3,859
Total charity funds		93,657	124,133

Signed by Trustee



Reubs Walsh, Treasurer

Date: 23<sup>rd</sup> October 2021

## 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, updated 2013) and the Charities Act 1993.

## Incoming Resources

Donations and 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 is 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 would be carried forward as Deferred Income. The charity received no such income in 2020.

## 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 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, Menzies, has made a charge of £780 (780).

## Paid employees

The charity has one paid employee.

Trustee expenses	2020	2019
Number of trustees who were paid out of pocket expenses	3	8

Total amount paid	4,507	9,473
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The Trustee expenses recorded arising from charitable activities and governance on behalf of the Charity. During the year, the charity continued to pay directly many of the costs that the trustees had previously incurred such as travel, hotels and memberships, thus relieving them of having to reclaim.

**Notes to the accounts**

	<b>2020</b>	<b>2019</b>
<b>1 Voluntary income</b>		
Donations & Membership with Gift Aid	7,286	8,770
Donations & Membership	3,706	-
Company and Payroll Giving	4,885	1,778
Donations Other	829	3,500
Legacy Payments	- 2,500	54,958
Gift Aid	17	1,963
Restricted Funds	-	-
Refunds	352	-
	<b>14,575</b>	<b>70,969</b>
<b>2 Charitable activities income</b>		
Training	11,375	27,127
Meeting attendance	831	3,227
Consultancy	2,350	2,200
Literature	124	86
Expenses reimbursement	129	214
	<b>14,809</b>	<b>32,854</b>
<b>3 Charitable activities expenditure</b>		
Speakers fees	3,798	7,104
Project management, accounts and legal	3,980	1,495
Travel - training	426	1,511
Travel - events	1,168	2,458
Travel - flights	791	-
Accommodation - training	134	1,572
Accommodation - events, meetings and conferences	315	1,047
Conference, event entrance costs & AGM	730	6,131
Charitable donations	100	-
Subsistence - Events, meetings and conferences	569	2,067
Subsistence - Training	176	747
Training, handouts and leaflets	7,919	3,778
	<b>20,105</b>	<b>27,910</b>

	<b>2020</b>	<b>2019</b>
<b>4 Governance costs</b>		
Postage & office costs	796	205
Phone, broadband & utilities	1,047	1,012
Computer software & website	5,477	857
Memberships	1,170	157
Insurance	989	252
Examiner fee	1,280	780
Bank charges	-	10
Printing and photocopying	455	439
Advertising/marketing costs	-	207
Bank correction	-	1,250
Payroll expenses	29,249	17,761
	<b>40,463</b>	<b>22,930</b>
<b>5 Debtors and Prepayments</b>		
Gift Aid	1,876	1,858
Training & other debtors	1,125	1,882
Insurance prepayment	-	379
Accruals - legacy payment	-	25,000
Prepaid charitable activities	-	1,100
HMRC	414	
	<b>3,414</b>	<b>30,219</b>
<b>6 Cash at Bank</b>		
Barclays Current Account	67,265	85,632
Shawbrook Saving Account	25,000	10,000
	<b>92,265</b>	<b>95,632</b>
<b>7 Creditors: Amounts falling due within one year</b>		
Accruals - External examiner	780	780
Accruals - Accountant	500	
Trustee expenses	-	878
Other creditors	1,097	130
	<b>2,377</b>	<b>1,788</b>
<b>8 Restricted funds</b>		
Awards for All	2,722	2,722
Publishing	1,137	1,137
	<b>3,859</b>	<b>3,859</b>