

REGISTERED CHARITY NUMBER: 1135548

Gall Robertson CA

*Chartered Accountants
& Business Advisers*

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Beaumont Society**

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Business and registered office: Tweedside Park, Tweedbank, Galashiels TD1 3TE

Tel: 01896 751050 Fax: 01896 751060

E-mail: info@gallrobertsonca.co.uk www.gallrobertsonca.co.uk

Directors: Sheila Robertson BSc (Hons) Agric, CA
John Robertson
Pamela Baillie BA (Hons), CA

Company No. SC419821

Gall Robertson CA is a trading name of Gall Robertson Ltd

Regulated for a range of investment business activities by the Institute of Chartered Accountants of Scotland



Beaumont Society

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Beaumont Society
Report of the Trustees
for the Year Ended 30 June 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(1) To relieve the mental and emotional stress suffered by all transgender persons, in particular but not exclusively, by providing a means of help and communication between such persons, in order to reduce the emotional stress, eliminate the sense of guilt and so aid better understanding by them and of their families and friends.

(2) To advance the education and inform lay and professional groups in all aspects of transgenderism and gender dysphoria. To gain public understanding and tolerance for the mode of behaviour and help those so affected.

The Charity's information services are targeted at both the transgender community and the general population seeking information/assistance regarding transgender issues. These services are made available without charge to the enquirer.

Public benefit

The Trustees, having regard to the guidance issued by the Charity Commission on Public Benefit, are satisfied that the work of the Beaumont Society together with its objectives and aims, meet the Charity Commission's requirements for public benefit.

The charity's information services are targeted at both the transgender community and the general population seeking information/ assistance regarding transgender issues. These services are made available without charge to the enquirer.

The charity is also active in the provision of speakers for educational training courses and conferences organised by professional bodies or lay groups whose work may involve contact with members of the transgender community.

Volunteers

In furtherance of its objectives the charity relies wholly on the work of volunteers organised on a UK regional basis to provide a service nationally to the transgender community and others.

The charity is able to provide a wide range of services without paid employees thanks to the time allocated on a voluntary basis by the Trustees and regional organisers.

The charity is dependent on sufficient Trustees/ volunteers continuing to support the work. Any inability to attract replacements for the above positions when Trustees/ volunteers step down, could adversely impact on the services provided. An Executive Committee comprising the Trustees, Magazine Editor, Executive Secretary, Membership Secretary and Regional Organisers provide considerable back up when required.

Beaumont Society

Report of the Trustees for the Year Ended 30 June 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievements and performance

The Trustees recognise the importance of the commitment by both the Trustees and other volunteers and members who donate their time without remuneration, and thank all concerned for their ongoing support to further the work of the charity.

Main activities undertaken during the period from 1st July 2021 to 30th June 2022

All meetings of the Beaumont Society - Trustees, Executive Committee and Annual General Meeting have been held online using Zoom. It is yet to be decided whether or not we return to face-to-face meetings.

The Society continues to hold informal meetings on Zoom for members every week. These are led by a member of the Executive Committee and have been well-attended throughout. Our Annual General Meeting was held on Zoom on 4th September 2021. The Society's next Annual General Meeting will also be on Zoom on Sunday 11th September at 2pm. This has been advertised in the Beaumont Magazine and on the Society's website.

The New Regional Organisers elected in the early part of 2021 have proved to be great assets to the Society. They have brought fresh ideas and energy to the Executive Committee, and have organised many informal events to support more cautious members so that they may grow in confidence in themselves and when they are out in public. They have also established a Help and Wellbeing Group where members can ask for assistance, help and advice with complete confidentiality on a number of trans-related issues and concerns.

Another member, who is also the parent of a trans woman, has created Beaumont Parents, which is a mutual support group for the parents of young adult trans people. As the membership of this group is spread throughout the United Kingdom, they also have regular Zoom meetings which are very much appreciated by those who attend. Just like trans people themselves, the parents can feel isolated and alone, but through this group they can share ideas and experiences.

Jane Hamlin (President) has been interviewed and quoted in a range of media outlets such as Daily Telegraph, GB News, Yahoo! Live, The Guardian and LBC Radio on trans-related news items.

Jennifer West resigned from her post as Executive Secretary at the end of May 2022 and Susan Garratt was elected (unopposed) as her successor.

During the year a programme of grants was launched to provide financial support to members and groups. Take-up has been slow but we will continue to bring it to members' attention via the magazine and the website.

1. The Support Assistance Grant: This is a one-off grant which may be awarded to a Trans or LGBTQ+ support group that is experiencing unexpected financial problems because of either a drop in income or an increase in costs.
2. The Support Group Start-Up Grant: This is a one-off grant which may be awarded to fund the initial costs of a newly planned transgender or LGBTQ+ support group.
3. The Transgender Event Support Grant: This one-off grant can be awarded to help fund the costs of a planned event that brings trans people together, promotes support and inclusion for trans and LGBTQ+ people and helps with our aims of supporting all gender diverse people. Applications for trans groups or individuals to enable them to participate in such an event with a float or stall would also be welcomed.
4. The Member Hardship Grant. This is a one-off grant which may be awarded to a long-standing member of the Society who is experiencing unexpected financial problems and requires a grant to see them through an emergency.

There has been some interest in these grants.

FINANCIAL REVIEW

Financial position

The attached accounts are for the twelve-month period 1st July 2021 to 30th June 2022. The Society made a surplus of just over £9000 in the year. As in the previous year this was a combination of donations, gift-aided tax relief and continued reduction in expenses as a result of Covid-19 restrictions limiting activities.

The charity made a surplus of £9240 during the year (2021 - surplus of £10933). This brings the total available reserves carried forward to £96269, compared with last years £87029.

Reserves policy

The Society currently has adequate reserves to meet foreseeable demand. The available reserves are enough to cover any financial obligations.

Beaumont Society
Report of the Trustees
for the Year Ended 30 June 2022

FINANCIAL REVIEW

Going concern

The trustees have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the charity to continue as a going concern. Thus the trustees adopt the going concern basis of accounting in preparing the financial statements.

FUTURE PLANS

The Charity's plans for the future are to continue to address the Aims and Vision set out in our Constitution:
by developing the content on our website to increase awareness and understanding of transgender-related issues both for members and the wider public;
by increasing our own awareness of the needs of young trans adults, and the parents and families of young trans adults, and
by researching issues that are relevant to trans people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Beaumont Society (the charity) is an unincorporated association governed by a constitution adopted on 14th March 2010. The most recent version was approved on 10th August 2019. It currently has a membership of about 840 (2020 - 806).

Recruitment and appointment of new trustees

New Trustees may initially be appointed by the existing Trustees but must then stand for election at the next AGM. Once appointment is confirmed by the membership one third of the Trustees by rotation must stand for re-election each year.

Decision making

All decisions are made by the committee, either the executive committee or, if the matter is such that it requires a decision by the trustees, then by the trustees. All decisions would require a majority vote to be passed and there is no provision for any trustee or member of the executive committee to make a decision on their own.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1135548

Principal address

27 Old Gloucester Street
London
WC1N 3XX

Trustees

Ms R Dee
Dr J A Hamlin President
Ms J West Executive Secretary (resigned 31.5.22)
Ms E Roberts
D Wilsher Vice President
M Devon Treasurer
Ms P Taylor (appointed 4.9.21)

Independent Examiner

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Beaumont Society

**Report of the Trustees
for the Year Ended 30 June 2022**

Approved by order of the board of trustees on 24 August 2022 and signed on its behalf by:

Dr J A Hamlin - Trustee

**Independent Examiner's Report to the Trustees of
Beaumont Society**

Independent examiner's report to the trustees of Beaumont Society

I report to the charity trustees on my examination of the accounts of Beaumont Society (the Trust) for the year ended 30 June 2022.

Responsibilities and basis of report

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

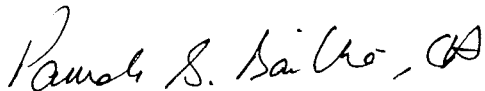
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.



Pamela Baillie
ICAS
Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

24 August 2022

Beaumont Society

**Statement of Financial Activities
for the Year Ended 30 June 2022**

| | | 30.6.22 Unrestricted fund £ | 30.6.21 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| | Notes | | |
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 25,491 | 26,187 |
| Investment income | 2 | 288 | 971 |
| Total | | <u>25,779</u> | <u>27,158</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| General fund | | 16,539 | 16,225 |
| NET INCOME | | 9,240 | 10,933 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 87,029 | 76,096 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>96,269</u></u> | <u><u>87,029</u></u> |

The notes form part of these financial statements

Beaumont Society

**Balance Sheet
30 June 2022**

| | | 30.6.22 Unrestricted fund £ | 30.6.21 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| CURRENT ASSETS | Notes | | |
| Cash at bank | | 96,269 | 87,029 |
| NET CURRENT ASSETS | | <u>96,269</u> | <u>87,029</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 96,269 | 87,029 |
| NET ASSETS | | <u>96,269</u> | <u>87,029</u> |
| FUNDS | 6 | | |
| Unrestricted funds | | 96,269 | 87,029 |
| TOTAL FUNDS | | <u>96,269</u> | <u>87,029</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 24 August 2022 and were signed on its behalf by:

M Devon - Trustee

Notes to the Financial Statements
for the Year Ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going Concern

The directors have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the company to continue as a going concern. Thus the directors adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Beaumont Society

Notes to the Financial Statements - continued for the Year Ended 30 June 2022

2. INVESTMENT INCOME

| | 30.6.22 | 30.6.21 |
|--------------------------|------------|------------|
| | £ | £ |
| Deposit account interest | 288 | 971 |
| | <u>288</u> | <u>971</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|-----------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 26,187 |
| Investment income | 971 |
| Total | <u>27,158</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| General fund | 16,225 |
| NET INCOME | <u>10,933</u> |

RECONCILIATION OF FUNDS

| | |
|------------------------------------|---------------|
| Total funds brought forward | 76,096 |
| TOTAL FUNDS CARRIED FORWARD | <u>87,029</u> |

5. VOLUNTEERS

Volunteers contribute as follows:

1. Running the charities affairs
2. Maintaining a register of members
3. Producing and circulating the society's quarterly magazine
4. Co-ordinating local meetings
5. Running virtual meetings for members
6. Providing information to members and non-members to assist them to obtain advice about dealing with transgender issues - by phone, by internet or in person
7. Responding to queries from the public, including public bodies, the media, individuals
8. Attending a wide variety of meetings to represent the transgender population and inform about the society's role
9. Providing support to local groups and individuals
10. Managing investment of the society's funds, recovering tax on gift-aided subscriptions

Beaumont Society

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

6. MOVEMENT IN FUNDS

| | At 1.7.21 £ | Net movement in funds £ | At 30.6.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 87,029 | 9,240 | 96,269 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>87,029</u> | <u>9,240</u> | <u>96,269</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 25,779 | (16,539) | 9,240 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>25,779</u> | <u>(16,539)</u> | <u>9,240</u> |

Comparatives for movement in funds

| | At 1.7.20 £ | Net movement in funds £ | At 30.6.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 76,096 | 10,933 | 87,029 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>76,096</u> | <u>10,933</u> | <u>87,029</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 27,158 | (16,225) | 10,933 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>27,158</u> | <u>(16,225)</u> | <u>10,933</u> |

Beaumont Society

Notes to the Financial Statements - continued for the Year Ended 30 June 2022

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.7.20 £ | Net movement in funds £ | At 30.6.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 76,096 | 20,173 | 96,269 |
| TOTAL FUNDS | <u>76,096</u> | <u>20,173</u> | <u>96,269</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 52,937 | (32,764) | 20,173 |
| TOTAL FUNDS | <u>52,937</u> | <u>(32,764)</u> | <u>20,173</u> |

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

8. PUBLIC BENEFIT

The Charity is a Public Benefit Entity.

9. INDEPENDENT EXAMINER

During the year, the amount payable to Gall Robertson CA for the independent examination of the accounts was £468 (2021 - £312).

10. GRANTS PAYABLE

During the year a programme of grants was launched to provide financial support to members and groups. Take-up has been slow but the Trustees will continue to bring it to members' attention via the magazine and the website.

1. The Support Assistance Grant: This is a one-off grant which may be awarded to a Trans or LGBTQ+ support group that is experiencing unexpected financial problems because of either a drop in income or an increase in costs.

2. The Support Group Start-Up Grant: This is a one-off grant which may be awarded to fund the initial costs of a newly planned transgender or LGBTQ+ support group.

3. The Transgender Event Support Grant: This one-off grant can be awarded to help fund the costs of a planned event that brings trans people together, promotes support and inclusion for trans and LGBTQ+ people and helps with our aims of supporting all gender diverse people. Applications for trans groups or individuals to enable them to participate in such an event with a float or stall would also be welcomed.

4. The Member Hardship Grant. This is a one-off grant which may be awarded to a long-standing member of the Society who is experiencing unexpected financial problems and requires a grant to see them through an emergency.

There has been some interest in these grants.

Beaumont Society

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2022**

| | 30.6.22 £ | 30.6.21 £ |
|---------------------------------|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 5,165 | 8,105 |
| Subscriptions | 19,966 | 18,082 |
| Magazine adverts | 360 | - |
| | <u>25,491</u> | <u>26,187</u> |
| Investment income | | |
| Deposit account interest | 288 | 971 |
| | <u>25,779</u> | <u>27,158</u> |
| Total incoming resources | | |
| | <u>25,779</u> | <u>27,158</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| Magazine printing/distribution | 12,536 | 12,798 |
| Travel and accommodation | - | 575 |
| Postage and stationery | 386 | 148 |
| PO Box costs | 207 | 132 |
| Insurance | 420 | 382 |
| Telephone | 43 | 29 |
| Paypal charges | 299 | 289 |
| Website fee | 1,368 | 1,404 |
| Zoom licence | 144 | 144 |
| Rental | 143 | 12 |
| Donations | 25 | - |
| Grants | 500 | - |
| | <u>16,071</u> | <u>15,913</u> |
| Support costs | | |
| Governance costs | | |
| Accountancy and legal fees | 468 | 312 |
| | <u>16,539</u> | <u>16,225</u> |
| Total resources expended | | |
| | <u>16,539</u> | <u>16,225</u> |
| Net income | <u>9,240</u> | <u>10,933</u> |

