INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION

England & Wales · Charity number 1098370

Details

Status	Registered
Legal form	Charitable company
Company number	04655266
Registered	2003-07-04
Register	View on the Charity Commission register

Contact

Address	c/o 2nd floor Stratus House Emperor Way Exeter Business Park Exeter Devon EX1 3QS
Phone	01392448800
Email	treasurer@ideas-global.org
Website	ideas-global.org

Activities

Objects: THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN THE THEORIES, METHODS AND PRACTICE OF EVALUATION IN ORDER TO IMPROVE AND EXPAND THE CAPACITY FOR UNDERSTANDING AND STANDARDS OF EVALUATION PREDOMINANTLY IN DEVELOPING COUNTRIES. 'EVALUATION' MEANS THE SYSTEMATIC AND OBJECTIVE ASSESSMENT OF AN ONGOING OR COMPLETED PROJECT, PROGRAMME OR POLICY, ITS DESIGN, IMPLEMENTATION AND RESULTS TO DETERMINE THE RELEVANCE AND FULFILMENT OF OBJECTIVES, DEVELOPMENT EFFICIENCY, EFFECTIVENESS, IMPACT AND SUSTAINABILITY.

Activities: IDEAS' mission is to improve and extend the practice of development evaluation by refining methods, capacity and fostering its ownership and use,particularly in developing and transitional countries.It seeks to improve the practice of development evaluation and to promote it as an instrument of and accountability in making and implementing public policy.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE WORLDWIDE
- Argentina
- Brazil
- Canada
- Czech Republic
- Denmark
- Egypt
- France
- Italy
- Luxembourg
- Mexico
- Netherlands
- Pakistan
- Uganda
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	-	-	-	-
2024-06-30	£4,417	£21,154	-	-
2023-06-30	£53,143	£74,080	-	-
2022-06-30	£34,650	£45,683	-	-
2020-12-31	£12,890	£38,360	-	-
2019-12-31	£256,236	£196,032	-	-

Trustees

Name	Role	Appointed
Dr Jerome Gandin		2016-03-13
Eddah KARIJO		2023-04-01
Lennise BAPTISTE		2021-04-01
Peter Erik Wichmand		2022-04-01
Robert van den Berg		2014-04-28
Serge Eric YAKEU DJIAM		2021-04-01
Sonal ZAVERI		2022-04-01

INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION

England & Wales - Charity number 1098370

Accounts

Registered number: 04655266
Charity number: 1098370

INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION

(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Bishop Fleming

INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2023

Trustees	Ada Ocampo, President Serge Yakeu Djiam, Vice-President Lennise Baptiste, Secretary-General Peter Wichmand, Treasurer Josephine Watera (resigned 31 March 2023) Faboila Amariles Sonal Zaveri Dr Inga-Lill Aronsson (resigned 20 August 2022) Kenza Bennani (resigned 3 August 2022) Randa Hamza (appointed 1 April 2023) Sajida Shroff (appointed 1 April 2023) Eddah Karijo (appointed 1 April 2023) Jean Serge Quesnel (appointed 1 April 2023)
Company registered number	04655266
Charity registered number	1098370
Registered office	2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 QS
Chief executive officer	Ada Ocampo
Accountants	Bishop Fleming LLP Chartered Accountants 2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 3QS
Bankers	HSBC Bank Plc 38 High Street Exeter EX4 3LP

TRUSTEES' REPORT

The Trustees (who are also Board members of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of the International Development Evaluation Association (the company/association) for the period July 2022 to June 2023. Due to an extension of the duration of the previous reporting period with six months given the context of the global pandemic, affecting the global operations of IDEAS, the current reporting period goes across two calendar years. IDEAS year of operation and implementation of activities is normally considered the calendar year. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing documents and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The company is registered as a charitable company limited by guarantee and was incorporated on 3 February 2003. It is governed by a Memorandum and Articles of Association dated 22 January 2003. Furthermore, being a professional association, IDEAS adopted a Constitution as Professional Association with Charitable Purpose in 2016.

On the company side, all members are guaranteeing members, and each undertakes to contribute an amount not exceeding £10 to the company's assets if the company were to be wound up. The company is a registered charity, number 1098370. The principal object of the company is to improve and extend the practice of development evaluation by refining methods, strengthening capacity, and fostering its ownership and use, particularly in developing and transitional countries. There have been no changes in the objectives since the last annual report.

The Constitution of 2016 contained a few minor maladjusted sentences especially in relation to the Memorandum and Articles of Association of 2003. This was corrected and a new version of the Constitution was approved by the members in December 2018.

At the same time, IDEAS members were consulted and approved the revision of Election-by-Laws and Budget for 2019, including changes in membership categories.

b. Method of appointment or election of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. They form the Board of the Professional Association of Evaluators.

There is a formal process for the identification, election, and induction of Trustees, through election by-laws that were amended and published in December 2018. It is the policy to promote the nomination of persons who have skills and experience which will assist in the management and promotion of the company. Anyone considering becoming a Trustee can be fully briefed on the objects of the company and how they are achieved, given a copy of the company's last accounts and governing document, introduced to existing Trustees and given the opportunity to ask as many questions as they wish.

According to the Constitution of IDEAS, Trustees are elected for a three-year period. If in the first year of their appointment they retire due to unforeseen circumstances, a new election will take place to fill their vacant position. If a Trustee resigns in their second or third year, the Board appoints a new Trustee in their place to fulfil the remainder of the term.

c. Policies adopted for the induction and training of trustees

When elected, a new Trustee is fully briefed on the objects of the company and how they are achieved, given a copy of the company's last accounts and governing document, introduced to existing Trustees and given the opportunity to ask as many questions as they wish.

They are also provided with a copy of the Charity Commission publications "The essential Trustee: what you need to know" and "Being a Trustee".

Further specific training may be provided depending on the role that the Trustee is to take within the company.

d. Organisational structure and decision making

Changes in Board Membership
In 2023, the following five Board positions were open:

- Board Member Europe & Central Asia
- Board Member Latin America & the Caribbean
- Board Member Middle East & North Africa
- Board Member North America
- Board Member Sub-Saharan Africa

After the elections in March 2023, the composition of the Board was changed as follows:

- Sajida Shroff replaced Inga-Lill Aronsson as representative for Europe and Central Asia
- Jean Serge Quesnel replaced Marie Hélène Adrien as representative for North America
- Eddah Kanini replaced Josephine Watera as representative for Sub-Saharan Africa
- Randa Hamza replaced Kenza Bennani as representative for the Middle East and North Africa
- Fabiola Amariles was renewed as representative for Latin America & the Caribbean

Administration
The IDEAS' administration was managed by Daniel Svoboda, serving as IDEAS Coordinator, from 1 July 2022 to 30 June 2023. Daniel Svoboda operated his duties from Prague, Czech Republic.

A process for selection of a new Coordinator was initiated in June 2023. The process will include reviewing and revising Terms of Reference for the IDEAS Coordinator, preparing a call for expression of interest, open to both companies, organisations and individuals, to be placed on relevant sites and social media. Received expressions of interest will be assessed against established criteria with performance indicators. A shortlist of candidates will be interviewed by a selection committee within the Board consisting of the President and The Treasurer with consultation on the final decision with the Executive Committee. The new IDEAS Coordinator is planned to be in place as of 1 October 2023, with a work plan established for planning, monitoring and reporting on the work of the IDEAs Coordinator. Daniel Svoboda will continue to serve as IDEAS Coordinator (secretariat) until then.

The Treasurer operated from Geneva, Switzerland where he resides. The President operates from Lima, Peru.

Communication
IDEAS is a virtual organisation. In this context, board members interact through electronic communications – email, telephone, Skype, and Zoom

Membership
As of June 30, 2023, there were over 300 hundred members of which 11 were institutional members.

As with other membership organisations, IDEAS has faced difficulties in mobilising new members, especially due to the Covid-19 pandemic crisis and its devastating effects. At the same time, the landscape of evaluation is evolving with global, national and local developments, trends and conflicts. Part of the rationale for the ongoing strategic planning is to review and refocus the work of IDEAS in response to those changes.

A Paying Membership Platform (PMP) was implemented in 2020 which should allow IDEAS to better serve its members, having a clear history of our membership, anticipating payments, and reducing risks of mistakes and inconsistencies in our database. The collection of fees from members remains a challenge, especially since 2021 when the online payment system with PayPal collapsed. A new platform Stripe was put in place at the beginning of this reporting period and currently seems to focus well, although charges are comparatively high.

The current membership fees, categories and administration process, including automatic renewal notices, have been in place since 2019 (see below). The current membership period is the calendar year. As part of the ongoing strategic planning process, a review of the membership approach will be carried out, including a possible rolling membership period and a more active and target renewal campaign.

Risk Management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company. One risk that was identified (and directly experienced) in 2009 was the potential for loss of information due to an unexpected loss of one of the Board's officers. Measures were explored and developed to ensure this situation is not repeated, including adoption of accounting software and more regular communication on financial issues amongst the Board and the accounting firm, as well as sharing access to the IDEAS accounts for at least one other Board member. A specific task for the new IDEAS Coordinator will be to review and introduce more systematic and solid use of online collaborative workspaces that all Board Members have access to with appropriate levels of access to protect confidentiality and integrity of relevant data. An IDEAS Administration Guide (IDEAS handbook) is under development to provide existing and new Board Members as well as Coordinator guidance to how IDEAS operate, thus providing a level of continuity.

Another risk is the operations of suitable supporting systems and services such as the continued operation of the website, in particular the membership acquisition and renewal part and the payment membership platform. As the main instrument for obtaining membership funds, any deficiency or malfunction of these constitute a risk. As of June 2022, the payment membership platform was changed and has so far provided a more reliable service and therefore to some extent mitigated this risk. A strategy for ensuring continuation of service of website including alternatives for hosting will be looked into. This will be reviewed in the context of the strategic planning process started in the reporting period.

Regarding continuity of funding, further sources of funding are always being sought. Donations from bilateral and multilateral organisations form one of the three primary revenue sources for IDEAS. The other two revenue sources are the membership fees and the registration fees for conferences and workshops. The Board is satisfied that these three revenue streams are currently sufficient, and sufficiently diverse, to maintain the financial stability of IDEAS in future. However, a continued issue is that events that might prevent or limit IDEAS in arranging conferences and workshops such as the recent Covid19 pandemic can potentially affect this revenue stream as has been seen during the Covid19 pandemic. Changes in the landscape for potential donor funding and partnership for conferences also remain an external factor. This might also affect the other revenue stream by not allowing IDEAS to present itself as the kind of effective association that justifies membership and donations. High banking charges when using a UK domestic bank for International Operations remain a factor in the financial sustainability. Further detailed assessment of the risks to the financial sustainability of IDEAS will be continuously carried out and possible mitigation and strategic initiatives to be taken, will be identified, including cost-saving measures by ensuring competitive fees for required services.

The Treasurer has control over the funds of the charity, but upper limits have been set for expenditure for which only the Treasurer's signature is needed. Above that figure two signatures are required. The Treasurer makes all expenditures, checks all claims for reasonableness and oversees the maintenance of IDEAS books of account and the preparation of internal financial statements. The Trustees are regularly informed by the Treasurer of the status of the finances of IDEAS and are satisfied that systems and procedures are in place or are being put in place to mitigate exposure to the major risks identified.

Data protection management
In May 2018, the IDEAS Board published a policy concerning IDEAS and compliance with the General Data Protection Regulation (GDPR). The policy informs members how IDEAS manages and stores member data, and what happens to the data should membership expire. The policy promises members that IDEAS will only ask members for data that is required for registering and determining membership; that this data visible will only be visible to the member concerned through their online account in the IDEAS website; and that this data will only be used by the Board for the purpose of serving its members better. More on this, including a link to the Policy, is available on the IDEAS website.

OBJECTIVES AND ACTIVITIES

a. Mission and objectives
IDEAS' mission is to improve and extend the practice of development evaluation by refining methods, strengthening capacity and fostering its ownership and use, particularly in developing and transitional countries. In particular, it seeks to improve the practice of development evaluation and to promote it as an instrument of transparency and accountability in making and implementing public policy, and in its value as a means of social and organisational learning. IDEAS implements enabling, facilitating, convening and advocacy strategies to do so.

IDEAS encourages the application of the highest intellectual, ethical and professional standards in the theory, methods and utilisation of development evaluation. It operates according to the subsidiarity principle -i.e. it does not take on activities that other organisations are better placed to undertake, and it actively supports and encourages national and regional development associations and networks. IDEAS formally joined EVALPartners in 2012, an innovative initiative to enhance the capacities of civil society organisations to engage in a strategic and meaningful manner in national evaluation processes, contributing to improved country-level evaluation systems and policies that are equity-focused and gender equality responsive.

During the period under review, IDEAS focused on key priority topics inter-alia, evaluation for transformational change, country-led evaluations; evaluation of the Sustainable Development Goals (SDGs, evaluation capacity development (ECD), professionalisation and advocacy. IDEAS uses a range of instruments including brokering knowledge on evaluation, providing platforms (e.g., conferences, workshops and training sessions) for debating, clarifying and expanding knowledge about development evaluation through virtual and face-to-face meetings, networking, alliance building and incentives to participate. IDEAS has partnered with many organisations over time. IDEAS partnership approach has been formal as well as opportunistic. The latter especially for concrete but highly relevant activities including global conferences, panels, briefing papers, among others.

Global collaborative arrangements have been signed, either for a specific purpose or for long term collaboration:

- A Memorandum of Understanding (MoU) is being negotiated with the International Evaluation Academy IEAc
- An MoU has been signed with the Independent Evaluation Office of the World Bank group (IEG/WB) and the Independent Evaluation of International Fund for Agricultural Development (IFAD) for a second edition of an Award on Evaluation for Transformational Change
- IDEAS is also active in EvalPartners in specific activities including the promotion of a UN Resolution on Country-led evaluations of the SDGs and on promoting and crafting an EvalAgenda 2030.
- IDEAS is a member of International Organisation for Cooperation in Evaluation (IOCE).
- IDEAS partners with the Ministry for Foreign Affairs of Finland, German Institute for Development Evaluation (DEval), International Institute for Environment and Development (IIED) and United Nations Children Fund (UNICEF) for activities related to country-led evaluations of the SDGs.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

b. History
Following a meeting in London in May 2001 at which forty evaluators and development professionals issued the London Declaration that outlined a vision of IDEAS an Interim Steering Committee (ISC) was tasked with bringing IDEAS into being. With generous financial support from a few key donors a Constituent Assembly of stakeholders and participants was held in Beijing in September 2002. The Assembly adopted a preliminary constitution and elected a Board of Management who subsequently became IDEAS Trustees.

IDEAS was incorporated and registered as a charity in England and Wales in February 2003 and its Secretariat was established at the Development Bank of Southern Africa in June 2003. After a few years the Secretariat was taken over by Jean Hilburn as Administrator, then by Bo Weston. The IDEAS Coordinator (administrator) until September 2023 is Daniel Svoboda, based in Prague. A new IDEAS Coordinator will take over as of October 2023. The first version of the IDEAS website went live in September 2003 when IDEAS accepted its first members.

c. Activities for achieving objectives
The principal activities that aim at achieving IDEAS' mission and strategic objectives include:

- Positioning evaluation and evaluation for transformational change in the global agenda
- Capacity development and promotion of country -led evaluation of the SDGs
- Broadening access to evaluation knowledge and good practices.
- Books production
- Contributing to advocacy and capacity development events.
- Providing services to members
- Seeking to attract new members

A description of the progress on each of these aspects is covered under the review of activities section below.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

At the outset of the year, the IDEAS Board planned its activities, bearing in mind the objectives of IDEAS charitable status and keeping in mind the Charity Commission's guidance on public benefit. Details of the planned activities are set out above.

ACHIEVEMENTS AND PERFORMANCE

a. Key performance indicators
Like other associations, IDEAS aims to operate on the basis of key performance indicators. Given the goals of our association, these indicators would concern trends and developments of membership over time, services offered to members, activities on website and social media, meetings and conferences organised and publications. In line with changing and evolving approaches to interaction within international professional circles, including based on the experience from the COVID-19 pandemic and evolving technology, IDEAS continued to operate mainly virtually during the reporting period. IDEAS were able to have a hybrid Conference in September 2022, with a core group of IDEA members and partners attending in person while the majority of presenters and members participated virtually. The strategic plan under development will include the specific key performance indicators for specific strategic outcomes.

b. Review of activities
The following provides a summary review of activities. A more detailed Annual Report is to be prepared to provide information specifically geared to members and sponsors on the key areas of work and achievement of IDEAS over the reporting period.

Some of the activities undertaken during this review period included:

IDEAS global conference - September 2022

- IDEAS successfully organised its Eighth International Conference on the theme "Power of Evaluation: Influencing Decision Making for a Better and More Equal World" on September 27th to 30th, 2022. The event was supported and hosted by the German Institute for Development Evaluation (DEval). It gathered 182 participants virtually from different parts of the world. Participants included a wide range of development actors such as representatives from evaluation professional groups; Young and Emerging Evaluators (YEE); civil society, especially Voluntary Organisations for Professional Evaluation (VOPEs) (national and regional); Policymakers and decision makers; national and international evaluation organisations; parliament; private sector organisations, and media.
- About 60 proposals on diverse interactive sessions were received, providing an opportunity for IDEAS members and participants to discuss various streams such as: i) Power of evaluation for a better and more equal world; ii) Partnerships for sustainable development; iii) Evaluation within national ecosystems; iv) The future of Evaluation: A perspective from Young and Emerging Evaluators; and v) Gender and equity responsive evaluation for better evidence and policies.
- The IDEAS Conference 2022 provided a platform to explore how evaluation can contribute to transformational change, one that recognizes the rights, aspirations of all people, ensures their voices are heard and questions the differential impact on those who are privileged and those who are not. One of the unique features of the conference was the Partners meeting which was both online and offline and included participants from multilateral and bilateral agencies. The deliberations provided concrete suggestions about IDEAS space in the evaluation eco-system, how it could contribute towards the transformation of evaluation and the larger evaluation ecosystem towards valuing mutual learning and accountability.
- The Award Ceremony on "Evaluation for Transformational Change", took place on the last day of the conference. A high level committee of internationally recognized evaluators/decision makers vetted incoming proposal. The Ceremony included a panel discussion on evaluation for transformational change, the awards ceremony and a reception. The Awards ceremony was a hybrid event. It counted with the presence of key IDEAS partners such as: The Global Evaluation Initiative, Regional Centre for Learning on Evaluations and Results (CLEAR) Anglophone Africa, DEval, the Global Environment Facility (GEF), IFAD and others. Special thanks to the main partner and host DEval. Thanks also go to the World Bank, International Funds for Agricultural Development (IFAD), United Nations Development Programme (UNDP), Global Environmental Facility (GEF) and the Green Climate Fund (GCF).

Participation in conferences or webinars until July 2023

- The Latin American and the Caribbean (LAC) Network ReLAC Conference 2022. The conference of the Latin American and Caribbean (LAC) Network ReLAC 2022 was held in the city of Quito, Ecuador, with the theme "Evaluation without barriers". A large group of evaluators from the LAC region, together with organisations from other parts of the world, interested in equitable development, shared knowledge and worldviews to achieve a better world through evaluation. The purpose was to continue developing the evaluative culture from and for the Latin American and Caribbean region, with approaches focused on the well-being of people. The presence of indigenous evaluators from the region was notorious. IDEAS was actively present in the Conference with the participation of its President, Ada Ocampo, in various strategic forums of the conference including a keynote address. The theme of transformative evaluation was central in IDEAS interventions, a topic on which IDEAS has been working intensively in recent years.

- IDEAS together with DEval delivered a pre-conference workshop on Evaluation to connect national priorities with the SDGs. The workshop was well rated by participants.

- The Canadian Evaluation Society Conference: "Evaluation in a changing world" was held in June 2023. The fourth day of the conference was an International Exchange Day. This day was fully virtual. Parallel sessions in 4 languages were organised. IDEAS has jointly with Canadian Evaluation Society (CES), organised the English sessions. IDEAS contributed more particularly in two panels:

"Evaluation for transformational change: Lessons and way forward" (with Lennise Baptiste, our Secretary General) and "Professionalization of Evaluation" (with Ada Ocampo, our President).

- On Friday, June 2, IDEAS joined the gLocal 2023 Evaluation Week with panel: What Are The Key Collaborative Arrangements Needed To Generate Influential Evaluations? Ada Ocampo, IDEAS President, was one of the speakers. This panel was an opportunity to recall that evaluation influence is fundamental to ensure policy, strategy and organisational change and transformation for greater impact of development initiatives as well as value for money from evaluations. Though all evaluators and evaluations want to contribute towards inducing change, this does not happen automatically, and specific and proactive measures need to be taken throughout evaluation processes to realise such objectives. Based on evaluation experience within multilateral development organisations, there are at least three core aspects that need special attention to generate influential evaluations. These three aspects are closely intertwined and need to be pursued simultaneously. The first dimension is the importance of building evaluation ownership among key stakeholders. The second is the need to focus on methodological rigour, evidence and transparency throughout the evaluation process. And, last but not least, the third dimension is the need for customised communication and outreach to ensure evaluation messages are coherent, clear and helpful for those responsible to act upon them.

Positioning evaluation and evaluation for transformational change in the global Agenda

- New UN Resolution on country-led evaluation of the SDGs: a new UN resolution on "Strengthening Voluntary National Reviews through Country-led Evaluation" was adopted by the United Nations General Assembly, on Wednesday, 26 April 2023. This historic milestone for evaluation follows two years of deliberate advocacy efforts led by the Permanent Mission of Nigeria to the United Nations. By the resolution, the General Assembly encourages all Member States to use evidence from evaluations of the Sustainable Development Goals implementation for decision-making and reporting on their progress towards achieving the 2030 Agenda. Among other provisions, the Assembly requested United Nations agencies to provide support at Member States' request regarding their efforts to undertake evaluations of the implementation of the Goals and to facilitate exchange of experiences and knowledge products from those evaluations. It further encourages Member States to present regular Voluntary National Reviews with a country-led evaluation component as deemed relevant and useful at the country level in partnership with relevant stakeholders. The resolution was adopted without a vote during the 69th plenary meeting of the seventy-seventh General Assembly. It was co-sponsored by Azerbaijan, Belarus, Cambodia, Central Africa Republic, China, Costa Rica, Côte d'Ivoire, Dominican Republic, The Gambia, Guyana, Jamaica, Lesotho, Malawi, Mongolia, Morocco, Mozambique, Namibia, Philippines, Russian Federation, Senegal, South Africa, Sri Lanka, Togo, and Zambia. Nigeria's efforts were supported by a multi-stakeholder taskforce comprising representatives from EvalPartners and associated networks, IDEAS, and the evaluation offices of UNICEF, UN Women and the UN World Food Programme with support from the United Nations Evaluation Group (UNEG) and the IOCE.

- The Global SDG Synthesis Coalition is spearheaded by the Independent Evaluation Office of the United National Development Programme (IEO-UNDP); and Global Affairs Canada (GAC). It currently has the support of 26 United Nations entities, 6 bilateral partners (Canada, Germany, Ireland, Korea, the Netherlands, Spain) and the following networks: United Nations Evaluation Group (UNEG), Organization for Economic Cooperation and Development - Development Assistance Committee (OECD-DAC), Network on Development Evaluations (EvalNet), the Evaluation Cooperation Group (ECG), and the International Development Evaluation Association (IDEAS). The focus is on synthesizing the existing evaluative evidence to generate findings and lessons on what works and in which contexts. IDEAS served on the management committee for the synthesis review on the first pillar on Partnership where the report is scheduled for completion by September 2023 (https://www.sdgsynthesiscoalition.org/pillar/partnership-pillar)

- IDEAS continued contributing in the organization and implementation of the events and dialogues organized by Wilton Park (https://www.wiltonpark.org.uk) on Evaluation for transformational change.

- In close collaboration with the Ministry for Foreign Affairs of Finland, the German Institute for Development (Deval), IIED and UNICEF, our Network is involved in elaborating the second edition of the Guidebook: Evaluation to connect National Priorities with the SDGs (in progress). in panels and conferences aimed at promoting evaluation of the SDGs.

Broadening access to knowledge and good practices

During the reporting period IDEAS increased its efforts to disseminate books, articles, and good practices among the evaluation community. Dissemination was done through social media, listservs, our bimonthly newsletter and through other networks. We share some data below to illustrate this dissemination effort:

- 17 communications through the newsletter:
    - 4 newsletters
    - 7 messages about Board elections
    - 3 messages about the General Assembly
    - 3 messages about Conference 2022
    - Average: 464 recipients, average open rate of 47.2% and average click rate of 5.5%

- LinkedIn (from March to June 2023):
    - over the period we gained 330 new subscribers
    - we published 6 posts
    - we interacted 122 times: we liked 94 partner posts, reposted 33 partner posts and commented on 3 of them
- Googlegroups:
    - Average: 400 recipients
    - 93 messages are shared through this channel, an average of one message every four days.

IDEAS Global Assembly

IDEAS continues to be the only global professional association for development evaluators. It has mobilised evaluation thinkers and practitioners throughout the world convening its Global Assemblies (GAs) and Conferences in the Global South since its inception in 2002, in Beijing. The organisation would usually convene its Global Assembly every two years. These assemblies facilitate a unique cross-fertilization of ideas and experiences with inputs from members in different regions of the globe, typical of IDEAS GA, in a different setting, bringing to the North inspiration coming from the South. Due to the pandemic, no in-person Global Assembly was convened in 2021 when it was due and the Board made the decision to plan for 2022, again combining it with a conference. In the period under review planning began for the IDEAS 2022 Global Assembly and Conference under the theme: Power of Evaluation: Influencing Decision Making for a Better and More Equal World.

The IDEAS 2023 Global Assembly was held on April 18, 2023. The 2023 Global Assembly was done online. It counted with the participation of members of different parts of the world.

Main points of agenda included: A panel discussion on the current challenges for evaluation: 4 external panellists were invited. The panel was followed by a presentation of a progress report and a financial report. The Assembly also included a forward-looking session on IDEAS. Items discussed were among others the constitution and bylaws, the relevance of a strategic plan, preparations for our forthcoming Conference.

IDEAS Thematic Interest Groups (ITIGs)

The Secretary-General serves as ITIG Coordinator. During the period under review, the number of ITIGs remained at ten. The leaders were engaged to encourage participation of the members to submit proposals for the gLocal activities being planned by IDEAS. Following the individual conversations between the ITIG Leaders and the President, Vice-President and Secretary General, May-June 2021, conversations continue with them about how to improve participation of members outside of the Global Assemblies.

Communication and social media
In February 2018, IDEAS launched its first monthly newsletter to foster communication with its members and partners outside of the Global Assembly. In the period under review, IDEAS distributed 9 bimonthly newsletters which provided its members with information about the organisation's participation in past and upcoming events such as training, conferences, job opportunities. The IDEAS Newsletter opens the opportunity for the exchange of ideas between its members, thus fostering knowledge advancement and production, and capacity development.

There has been increased interest in and activity on the IDEAS social media platforms. The Coordinator manages what is posted to these platforms, and Board members have joined these efforts. While the Facebook page, Twitter, and the YouTube Channel are open, the Newsletter is a members-only communication vehicle. It fulfils the role of establishing a direct and focused communication channel with members. The IDEAS website is partially open, as it has members-only dedicated spaces.

As of June 30, 2023, we had:

- 3568 followers on our Facebook page
- 3512 followers on our X (ex. Twitter) page
- 1480 followers on our LinkedIn page

Publications
IDEAS continued its effort to produce and to disseminate knowledge on Evaluation.

In 2021 IDEAS book: Transformational Evaluation for the Global Crises of our times, was translated into Spanish in partnership with the Latin American Network of Evaluators (ReLAC). The book was launched in a ceremony with broad participation of partners and members. The book is available on our website at https://ideas-global.org/ideas-book-transformational-evaluation-for-the-global-crises-of-our-times-2/

In July 2021, IDEAS released a new book entitled: Evaluation in Contexts of Fragility, Conflict and Violence a practical guidance from global evaluation practitioners. The book shows a diverse set of perspectives and experiences on sensitive issues when measuring change in unpredictable, complex, and violent situations. This book presents an interesting argument that 'evaluation' – like development aid itself – can unintentionally exacerbate tensions in ways that can negatively affect people and institutions if care is not taken in designing and approaching it with caution and sensitivity. The concepts of gender and conflict sensitivity is widely discussed in the book, along with real time case examples, useful tips and further reading references. The book is available at: https://ideas-global.org/ideas-book-on-evaluation-in-contexts-of-fragility-conflict-and-violence-is-now-available-to-order/
Sharing knowledge and experience

IDEAS trustees and other members actively participated in professional virtual workshops and conferences throughout the world including to connect national priorities with the SDGs and others.

IDEAS Publication and Dissemination Policy
To provide its members with a wider range of opportunities for disseminating, exchanging and developing ideas, theories and concepts about evaluation, IDEAS proposed and adopted a Publication and Dissemination Strategy (PDS), which was published in July 2017. This will be considered in the ongoing strategic planning process.

The strategy allows paying members to publish original work on international development evaluation-related topics to meet the following short-term objectives:

- Give visibility to practitioners and decision-makers with no prior track of publications.
- Disseminate evaluation-related ideas on topics and/or countries rarely mentioned in mainstream peer-reviewed evaluation literature.

- Encourage IDEAS members to document and write about their own evaluation practice on a more regular basis (not only in response to the call for conference proposals launched every two years before the IDEAS General Assembly);
- Use the publication of articles and other items posted on the IDEAS website as the entry point for further dialogue and mutual intellectual and professional enrichment among the Association's members.
- Likewise, it is expected that the implementation of the publication policy will contribute, in the long run, to advance and further IDEAS members' practice of development evaluation, thanks to the strengthening of their capacity and their uptake of innovative evaluation methodologies.

Member Services
A variety of member services were sustained during this period, namely:

- informing members of new publications;
- informing members of available positions in evaluation;
- informing members of opportunities to link in to activities of other evaluation associations;
- informing members about evaluation conferences, workshops, training and webinars; networking with members;
- inviting members to join special interest groups; and continuing social media efforts to create tighter connections between the organization and its members.

A revamped IDEAS website has been live since 2017. A virtual platform for meetings was supported for ITIGs leaders and participants' meetings. As part of the strategic planning process, a possible revamp of the Website to serve both as a communication tool, a work space and interactive tool in support of IDEAS work and as the key repository of IDEAS information.

Furthermore, an online Library for biennial Conferences is available. IDEAS has made efforts, in the past years, to build online libraries to make available presentations made during our Global Assemblies. Members have access to all materials published from previous events through the IDEAS website.

Support from partners and others
Activities of IDEAS are carried out with IDEAS funds from memberships, donations and sponsorship and some minor revenue. In-kind support and funding are also provided by partners and other donors, such as conference organisers and other professional associations that IDEAS work with. This support takes the form of direct funding of participation, in particular training, of IDEAS Board Members in conferences and meetings. Support from partners and others in time and effort to support IDEAS and take part in collaborative work should also be acknowledged. Below is a list of some of the events and activities for which such in-kind support was provided.

Event/ activity	In-kind support provided by
Strengthening the Role of Evaluation in the Sustainable Development Agenda for Health	London School of Hygiene & Tropical Medicine and the University of Montreal
Sri Lanka National Evaluation Week	SLEvA
Second Annual Meeting of the Evaluation Capacity Development Network (ReDeCa)	Inter-American Development Bank

FINANCIAL REVIEW

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At 30 June 2023, the charity had unrestricted free reserves of USD $27,689 (USD $47,915 at 30 June 2022) The charity believes that an appropriate target level of unrestricted free reserves is $40,000. This will provide the charity with sufficient reserves to cover nine months core day to day operational costs and also provides a contingency should events not go to plan or unforeseen issues arise. The charity believes that a nine-month period is appropriate having regard to the fact that most recurring income is quite seasonal.

The charity continues to monitor the actual level of free reserves against this target when developing future plans.

c. Funding position

IDEAS is currently in an adequate financial position, although efforts are being made to identify new sources of ongoing funding given the challenges and continued precarious financial situation. The challenge now is to identify appropriate services and activities to be delivered to the membership.

Large donations from bilateral and multilateral organisations historically form one of the three primary revenue sources for IDEAS, the other two being membership fees and registrations fees for conferences and workshops. The charity continues to seek to maximise revenue from each of these sources. The new strategic plan will include initiatives to secure financial sustainability, including identifying further opportunities for partnerships and possibilities of donations. The financial sustainability of the association will continue to be one of the guiding principles for identification of strategic initiatives.

d. Plans for the future

In the coming years the association will continue to strategically position itself as the one global professional association for international development evaluators and will continue to undertake the activities currently planned for the remainder of 2022 and identified for 2023. The strategic planning to be carried out throughout 2023 in a participatory and consultative manner, will identify key strategic initiatives for the future regarding positioning of IDEAs; advocacy and promotion of international development evaluation; strategic, technical and operational partnerships; member services and other areas that emerges from the strategic planning exercise and that are within the objectives and areas of activities of IDEAS. In the remainder of 2022 and during 2023 into 2024, a special emphasis will be given to the preparations for the Global Assembly 2024, including identifying theme and partnerships in the context of follow-up to the Conference held 2022.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

FUTURE DEVELOPMENTS

IDEAS will continue in supporting the ITIGs – IDEAS Thematic Interest Working Groups, and in promoting international and national evaluation capacity building events in order to enhance their reach to IDEAS members worldwide. With the competencies and a Code of Ethics for IDEAS members approved in 2014, work has begun on issues of credentialing as a means of increasing professionalism. In 2015, IDEAS Board validation of a proposal to promote credentialing was sought, followed by implementation, which however ran into delays.

IDEAS will also continue to support EvalPartners and maintain its representation in the EvalPartners Management Group (EPMG), and in the various thematic groups sharing common interests with IDEAS..

In the past years, the Board was conscious that whilst the organisation is established as a company and a charity, registered in the United Kingdom, it did not have any Board Members who permanently resided in the United Kingdom, and with recent changes as a result of Brexit as well global enhanced focus on reporting for detailed transparency, it could potentially affect the operation, particularly in regards to banking operations. Whilst the organisation has successfully operated through the use of modern communication, the Board is continuing to review this situation and the implications of it, including looking into possibilities of transferring the legal registration to a another more suitable jurisdiction for registration.

It should also be noted that the current global situation with possible recurrence of pandemic and global security could continue to affect future developments of IDEAS.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Ada Ocampo
Trustee and President

Date: 29-4-24

Peter E. Wichmand
Trustee and Treasurer

Date: 29-4-24

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of International Development Evaluation Association for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting
Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial
statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Independent examiner's report to the Trustees of International Development Evaluation Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Tim   Dated: 30 April 2024

Tim Borton FCA DChA

Bishop Fleming LLP
Chartered Accountants
2nd Floor Stratus House
Emperor Way
Exeter Business Park
Exeter
EX1 3QS

INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2023

	Note	Restricted funds 2023 $	Unrestricted funds 2023 $	Total funds 2023 $	Total funds 2022 $
INCOME FROM:					
Donations and legacies	3	42,280	-	42,280	-
Charitable activities	4	-	15,406	15,406	29,955
Other trading activities	5	-	6,342	6,342	16,951
TOTAL INCOME		42,280	21,748	64,028	46,906
EXPENDITURE ON:					
Charitable activities	6	18,074	71,180	89,254	61,842
TOTAL EXPENDITURE		18,074	71,180	89,254	61,842
NET INCOME/ (EXPENDITURE)		24,206	(49,432)	(25,226)	(14,936)
Transfers between funds	12	(24,206)	24,206	-	-
NET MOVEMENT IN FUNDS		-	(25,226)	(25,226)	(14,936)
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	52,915	52,915	67,851
Net movement in funds		-	(25,226)	(25,226)	(14,936)
TOTAL FUNDS CARRIED FORWARD		-	27,689	27,689	52,915

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 28 form part of these financial statements.

INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:04655266

BALANCE SHEET
AS AT 30 JUNE 2023

	Note		2023 $		2022 $
CURRENT ASSETS					
Debtors	10	**150**		-	
Cash at bank and in hand		**48,032**		69,037	
		48,182		69,037	
Creditors: amounts falling due within one year	11	**(20,493)**		(16,122)	
NET CURRENT ASSETS			**27,689**		52,915
TOTAL ASSETS LESS CURRENT LIABILITIES			**27,689**		52,915
TOTAL NET ASSETS			**27,689**		52,915
CHARITY FUNDS					
Restricted funds	12		-		-
Unrestricted funds	12		**27,689**		52,915
TOTAL FUNDS			**27,689**		52,915

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Peter Wichmand
(Treasurer)

Date: 29\4\24

The notes on pages 18 to 28 form part of these financial statements.

1. GENERAL INFORMATION

International Development Evaluation Association is a company limited by guarantee (registered number: 04655266) and was constituted under a Memorandum of Association dated 22 January 2003. The company is also a registered charity (charity number: 1098370). The principal office is 2nd Floor Stratus House, Emperor Way, Exeter Business Park, Exeter, Devon, EX1 3QS.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

International Development Evaluation Association meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The accounts have been prepared under the going concern basis. No issues have arisen from forecasts produced and the Trustees are satisifed the Charity will continue to operate as a going concern, for at least 12 months from the date the independent examiner's report is signed.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. ACCOUNTING POLICIES (continued)

2.5 FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated into dollars at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into dollars at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 COMPANY STATUS

The Charity is a company limited by guarantee. The members of the Charity are Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

2. ACCOUNTING POLICIES (continued)

2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM GRANTS

	Restricted funds 2023 $	**Total funds 2023 $**	Total funds 2022 $
Grants	42,280	**42,280**	-

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 $	**Total funds 2023 $**	Total funds 2022 $
Conference, global assembly, book sales and provision of support and services	15,406	**15,406**	29,955
TOTAL 2022	29,955	29,955	

The provision of support and services relates to the Evaluation for Transformational Change Awards.

5. MEMBERSHIP INCOME

Income from fundraising events

	Unrestricted funds 2023 $	Total funds 2023 $	Total funds 2022 $
Membership fees	6,342	**6,342**	16,951
TOTAL 2022	16,951	16,951	

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Restricted funds 2023 $	Unrestricted funds 2023 $	Total 2023 $	Total 2022 $
Charitable activities	18,074	71,180	**89,254**	61,842
TOTAL 2022	-	61,842	61,842	

Summary by expenditure type

	Other costs 2023 $	Total 2023 $	Total 2022 $
Charitable activities including support costs	89,254	**89,254**	61,842
TOTAL 2022	61,842	61,842	

The global assembly (general meetings) is normally held bi-annually, and the most recent Global Conference (virtual) took place during this reporting period.

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 $	**Support costs 2023 $**	**Total funds 2023 $**	Total funds 2022 $
Charitable activities	78,439	10,815	**89,254**	61,842
TOTAL 2022	53,710	8,132	61,842	

ANALYSIS OF DIRECT COSTS

	Total funds 2023 $	Total funds 2022 $
Book project	**-**	17,500
Secretariat/ membership administration	**25,495**	19,850
Website development & maintenance	**4,403**	2,829
Memberships costs	**19,427**	100
Sundry costs	**-**	3,039
Cost of running the conference	**21,895**	(56)
Award prizes	**7,513**	9,600
Foreign currency (gains)/losses	**(294)**	848
	78,439	53,710

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 $	Total funds 2022 $
Accountancy & independent examination fees	**9,738**	7,051
Bank charges	**1,077**	1,081
	10,815	8,132

8. INDEPENDENT EXAMINER'S REMUNERATION

	2023 $	2022 $
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**6,100**	7,051

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - $NIL).

During the year ended 30 June 2023, expenses totalling $15,398 were reimbursed to 7 Trustees (2022 - $NIL).

10. DEBTORS

	2023 $	2022 $
DUE WITHIN ONE YEAR		
Prepayments and accrued income	**150**	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	$	$
Other creditors	**2,668**	-
Accruals and deferred income	**17,825**	16,122
	20,493	16,122

	2023	2022
	$	$
Deferred income at 1 July 2022	**10,472**	13,213
Membership fees received during the period	**10,752**	14,140
Membership income released during the period	**(9,499)**	(16,881)
	11,725	10,472

Amounts included in deferred income relate to membership fees for future periods.

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 July 2022 $	Income $	Expenditure $	Transfers in/out $	Balance at 30 June 2023 $
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Prize Fund	5,000	-	(5,000)	-	-
GENERAL FUNDS					
General Funds	47,915	21,748	(66,180)	24,206	27,689
TOTAL UNRESTRICTED FUNDS	52,915	21,748	(71,180)	24,206	27,689
RESTRICTED FUNDS					
IFAD	-	14,770	(1,192)	(13,578)	-
IEG	-	11,820	(1,192)	(10,628)	-
UNDP	-	9,190	(9,190)	-	-
GCF	-	1,500	(1,500)	-	-
GEF	-	5,000	(5,000)	-	-
	-	42,280	(18,074)	(24,206)	-
TOTAL OF FUNDS	52,915	64,028	(89,254)	-	27,689

12. STATEMENT OF FUNDS (CONTINUED)

A transfer of $24,206 (2022: $14,718) has been made in accordance with the agreement with the funders that the residual fund received from the IFAD and IEG could be applied for unrestricted purposes.

Designated Funds

Prize Fund: Funds designated to be used for the prize fund.

Restricted Funds

IFAD: Funding to cover the cost of award, both cash prizes, administration and direct costs involved with the award with agreement for funding stating that any residual funding could be applied for unrestricted purposes

IEG: Funding to cover the cost of award, both cash prizes, administration and direct costs involved with the award with agreement for funding stating that any residual funding could be applied for unrestricted purposes.

UNDP: Funding from UNDP for the conference. The funds have only been restricted in terms of only being able to use the funds for conference expenses. Funding also incudes a grant from UNDP for specific purpose of providing interpretation.

GCF: Funding from GCF for the conference. The funds have only been restricted in terms of only being able to use the funds for conference expenses.

GEF: Funding from GEF for the conference. The funds have only been restricted in terms of only being able to use the funds for conference expenses

12. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2021 $	Income $	Expenditure $	Transfers in/out $	Balance at 30 June 2022 $
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Prize Fund	-	-	-	5,000	5,000
GENERAL FUNDS					
General Funds	53,133	46,906	(61,842)	9,718	47,915
TOTAL UNRESTRICTED FUNDS	53,133	46,906	(61,842)	14,718	52,915
RESTRICTED FUNDS					
IFAD	14,718	-	-	(14,718)	-
TOTAL OF FUNDS	67,851	46,906	(61,842)	-	52,915

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 $	Total funds 2023 $
Current assets	48,182	**48,182**
Creditors due within one year	(20,493)	**(20,493)**
TOTAL	27,689	**27,689**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 $	Total funds 2022 $
Current assets	69,037	69,037
Creditors due within one year	(16,122)	(16,122)
TOTAL	52,915	52,915

14. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances due/ owing between related parties and the Charity for the year ended 30 June 2023.

Transactions with Trustees are detailed in note 9.

Accounts

Registered number: 04655266
Charity number: 1098370

INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

Bishop Fleming

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2022

Trustees	Ada Ocampo, President Marie-Hélène Adrien (retired 31 March 2022) Jérôme Gandin, Treasurer (retired 31 March 2022) Zenda Ofir, Vice-President (retired 1 April 2021) Cristina Magro, Secretary (retired 1 April 2021) Lennise Baptiste (appointed 1 April 2021) Serge Yakeu Djiam (appointed 1 April 2021) Josephine Watera Inga-Lill Aronsson (retired 20 August 2022) Fabiola Amariles Kenza Bennani (retired 30 August 2022) Hur Hassnain (retired 31 March 2022) Peter Wichmand, Treasurer (appointed 1 April 2022) Sonal Zaveri (appointed 1 April 2022)
Company registered number	04655266
Charity registered number	1098370
Registered office	2nd Floor Stratus House Emperor Way Exeter Business Park Exeter Devon EX1 3QS
Chief executive officer	Ada Ocampo
Accountants	Bishop Fleming LLP Chartered Accountants 2nd Floor Stratus House Emperor Way Exeter Business Park Exeter EX1 3QS
Bankers	HSBC Bank Plc 38 High Street Exeter Devon EX4 3LP

The Trustees (who are also Board members of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of the International Development Evaluation Association (the company/association) for the period 1 January 2021 to 30 June 2022. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing documents and the provisions of the Statement of Recommended Practice (SORP FRS 102) "Accounting and Reporting by Charities" effective 1 January 2019.

STRATEGIC REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was incorporated on 3 February 2003. It is governed by a Memorandum and Articles of Association dated 22 January 2003. Furthermore, being a professional association, IDEAS adopted a Constitution as Professional Association with Charitable Purpose in 2016.

On the company side, all members are guaranteeing members, and each undertakes to contribute an amount not exceeding £10 to the company's assets if the company were to be wound up. The company is a registered charity, number 1098370. The principal object of the company is to improve and extend the practice of development evaluation by refining methods, strengthening capacity and fostering its ownership and use, particularly in developing and transitional countries. There have been no changes in the objectives since the last annual report.

The Constitution of 2016 contained a few minor maladjusted sentences especially in relation to the Memorandum and Articles of Association of 2003. This was corrected and a new version of the Constitution was approved by the members in December 2018.

At the same time, IDEAS members were consulted and approved the revision of Election by-Laws including changes in membership categories.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. They form the Board of the Professional Association of Evaluators.

There is a formal process for the identification, election and induction of Trustees, through election by-laws that were amended and published in December 2018. It is the policy to promote the nomination of persons who have skills and experience which will assist in the management and promotion of the company. . Anyone considering becoming a Trustee is fully briefed on the objects of the company and how they are achieved, given a copy of the company's last accounts and governing document, introduced to existing Trustees and given the opportunity to ask as many questions as they wish.

According to the Constitution of IDEAS, Trustees are elected for a three-year period. If in the first year of their appointment they retire due to unforeseen circumstances, a new election will take place to fill their vacant position. If a Trustee resigns in their second or third year, the Board can appoint a new Trustee in their place to fulfil the remainder of the term.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

When elected, a new Trustee is fully briefed on the objects of the company and how they are achieved, given a copy of the company's last accounts and governing document, introduced to existing Trustees and given the opportunity to ask as many questions as they wish. They are also provided with a copy of the Charity Commission publications "The essential Trustee: what you need to know" and "Being a Trustee". Further specific training may be provided depending on the role that the Trustee is to take within the company.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Changes in Board Membership
In 2021, the following four Board positions were open:

- Vice- President
- Secretary General

After the elections in March 2021, the composition of the Board was changed as follows:

- Serge Eric Yakeu Djiam replaced Zenda Ofir as Vice- President
- Lennise Baptiste replaced Cristina Magro as Secretary General

In 2022, the following two board position were open

- Treasurer
- Representative South Asia, East Asia, Oceania and the Pacific

After the elections in March 2021, the composition of the Board was changed as follows:

- Peter E. Wichmand replaced Jerome Gandin as Treasurer
  Sonal Zaveri as representative for South Asia, East Asia, Oceania and the Pacific

Administration
The IDEAS' administration was managed by Daniel Svoboda from 1 January 2021 to 30 June 2022. Daniel Svoboda operated his duties from Prague, Czech Republic. The Treasurer operated from January 2021 to April 2022 from Luxembourg where he resides. As of April 2022 the Treasurer operated from Geneva where he resides. Transition of Treasurer functions has started during the period under review.

Communication
IDEAS is a virtual organization. In this context, board members interact through electronic communications – e-mail, telephone, Skype, and Zoom.

Risk Management.

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company. One risk that was identified (and directly experienced) in 2009 was the potential for loss of information due to an unexpected loss of one of the Board's officers. Measures were explored and developed to ensure this situation is not repeated, including adoption of accounting software and more regular communication on financial issues amongst Board and the accounting firm, as well as sharing access to the IDEAS accounts for at least one other Board member. In 2020, this access was made available to the President. Another risk is the operations of suitable supporting systems and services such the continued operation of the web-site, in particular the membership acquisition and renewal part and the payment membership platform. As the main instrument for obtaining membership funds, any deficiency or malfunction of these constitute a risk. A planned switch of payment membership platform in 2022 should mitigate this risk. A strategy for ensuring continuation of service of web-site including alternatives for hosting will be looked into.

Regarding continuity of funding, further sources of funding are always being sought. Donations from bilateral and multilateral organisations form one of the three primary revenue sources for IDEAS. The other two revenue sources are the membership fees and the registration fees for conferences and workshops. The Board is satisfied that these three revenue streams are currently sufficient, and sufficiently diverse, to maintain the financial stability of IDEAS in future. However, events that prevent or limit IDEAS in arranging conferences and workshops such as the recent Covid19 pandemic can potentially affect this revenue stream as has been seen during the Covid19 pandemic. This might also affect the other revenue stream by not allowing IDEAS to present itself as the kind of effective association that justifies membership and donations. Further detailed assessment of the risks to the financial sustainability of IDEAS will be continuously carried out and possible mitigation and strategic initiatives to be taken, identified.

The Treasurer has control over the funds of the charity, but upper limits have been set for expenditure for which only the Treasurer's signature is needed. Above that figure two signatures are required. The Treasurer makes all expenditures, checks all claims for reasonableness and oversees the maintenance of IDEAS books of account and the preparation of internal financial statements. The Trustees are regularly informed by the Treasurer of the status of the finances of IDEAS and are satisfied that systems and procedures are in place or are being put in place to mitigate exposure to the major risks identified.

Data protection management
In May 2018, the IDEAS Board published a policy concerning IDEAS and compliance with the General Data Protection Regulation (GDPR). The policy informs members how IDEAS manages and stores member data, and what happens to the data should membership expire. The policy promises members that IDEAS will only ask members for data that is required for registering and determining membership; that this data visible will only be visible to the member concerned through their online account in the IDEAS website; and that this data will only be used by the Board for the purpose of serving its members better. More on this, including a link to the Policy, is available on the IDEAS website.

OBJECTIVES AND ACTIVITIES

a. MISSION AND OBJECTIVES

IDEAS' mission is to improve and extend the practice of development evaluation by refining methods, strengthening capacity and fostering its ownership and use, particularly in developing and transitional countries. In particular, it seeks to improve the practice of development evaluation and to promote it as an instrument of transparency and accountability in making and implementing public policy, and in its value as a means of social and organisational learning. IDEAS implements enabling, facilitating, convening and advocacy strategies to do so.

IDEAS encourages the application of the highest intellectual, ethical and professional standards in the theory, methods and utilisation of development evaluation. It operates according to the subsidiarity principle - i.e. it does not take on activities that other organisations are better placed to undertake, and it actively supports and encourages national and regional development associations and networks. IDEAS formally joined EVALPartners in 2012, an innovative initiative to enhance the capacities of civil society organizations to engage in a strategic and meaningful manner in national evaluation processes, contributing to improved country-level evaluation systems and policies that are equity-focused and gender equality responsive.

During the period under review, IDEAS gave priority to key priority topics inter-alia, evaluation for transformational change, evaluation capacity development (ECD), professionalization and advocacy. IDEAS uses a range of instruments including brokering knowledge on evaluation, providing platforms (e.g., conferences, workshops and training sessions) for debating, clarifying and expanding knowledge about development evaluation through virtual and face-to-face meetings, networking, alliance building and incentives to participate. IDEAS has partnered with many organisations over time. IDEAS partnership approach has been formal as well as opportunistic. The latter especially for concrete but highly relevant activities including global conferences, panels, briefing papers, among others.

Global collaborative arrangements have been signed, either for specific purposes or for long term collaboration:

- An MoU is being negotiated with the International Evaluation Academy IEAc
- An MoU has been signed with the Independent Evaluation Office of the World Bank group (IEG/WB) and the Independent Evaluation of IFAD for a second edition of an Award on Evaluation for Transformational Change
- IDEAS is also active in EvalPartners in specific activities including the promotion of a UN Resolution on Country-led evaluations of the Sustainable Development Goals (SDGs) and on promoting and crafting an EvalAgenda 2030.
- IDEAS is a member of International Organization for Cooperation in Evaluation (IOCE).

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

HISTORY

Following a meeting in London in May 2001 at which forty evaluators and development professionals issued the London Declaration that outlined a vision of IDEAS an Interim Steering Committee (ISC) was tasked with bringing IDEAS into being. With generous financial support from a few key donors a Constituent Assembly of stakeholders and participants was held in Beijing in September 2002. The Assembly adopted a preliminary constitution and elected a Board of Management who subsequently became IDEAS Trustees.

IDEAS was incorporated and registered as a charity in England and Wales in February 2003 and its Secretariat was established at the Development Bank of Southern Africa in June 2003. After a few years was taken over by Jean Hilburn as Administrator, then by Bo Weston. The current administrator is Daniel Svoboda who is based in Prague. The IDEAS website went live in September 2003 when IDEAS accepted its first members.

c. **ACTIVITIES FOR ACHIEVING OBJECTIVES**

The principal activities that aim at achieving IDEAS' mission and strategic objectives include:

- Positioning evaluation and evaluation for transformational change in the global agenda
- Broadening access to evaluation knowledge and good practices.
- Books production
- Contributing to advocacy and capacity development events.
- Providing services to members
- Seeking to attract new members

A description of the progress on each of these aspects is covered under the review of activities section below.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

At the outset of the year, IDEAS Board planned its activities, bearing in mind the objectives of IDEAS charitable status and keeping in mind the Charity Commission's guidance on public benefit. Details of the planned activities are set out above.

ACHIEVEMENTS AND PERFORMANCE

a. KEY PERFORMANCE INDICATORS

Like other associations, IDEAS aims to operate on the basis of key performance indicators. Given the goals of our association, these indicators would concern trends and developments of membership over time, services offered to members, activities on website and social media, meetings and conferences organised and publications. It is important to bear into account, that due to the COVID-19 pandemic, IDEAS operated mainly virtually during the reporting period. The strategic plan to be developed will include the specific key performance indicators for specific strategic outcomes.

b. REVIEW OF ACTIVITIES

The following provides a summary review of activities. A more detailed Annual Report is to be prepared to provide information specifically geared to members and sponsors on the key areas of work and achievement of IDEAS over the reporting period.

Some of the activities undertaken during this review period included:

- May 2021, members of IDEAS presented at gLOCAL "Experiences and Reflections on Gender Transformative Evaluation for Development - Eddah Kannini, Cristina Magro, Fabiola Amariles, Madri Jansen van Rensburg; "Gender in fragile-related interventions - Inga-Lill Aronsson, H. Hassnain, et al...; and "Trends and dynamics of evidence use in governments" - Josephine Watera.
- February 2022 – 3rd APEA Conference & EvalFest 2022 – Towards a Vibrant Evaluation Ecosystem: Creativity, Collaboration, and Convergence **–** Presidential Strand – Making the 2030 Agenda realistic: Role for evaluation
- February 2022 – VI Meeting of the Regional Evaluation Platform co-organised by ReLAC, Mideplan, IDEAS and Deval

- April 2022 – Participatory Action Research & Evaluation Conference (PAREC) – Latin America and Caribbean – IDEAS President – Keynote Panellist
- May/June 2022 gLocal Evaluation Week – IDEAS with UNICEF presented the webinar: Looking to the future: Challenges and opportunities for evaluation in Latin America
- May/June 2022 gLocal Evaluation Week – IDEAS President participated in a webinar hosted by the Caribbean Evaluators International for evaluation professionals in the English-speaking Caribbean
- May 2022 – XII International Biennial Conference of the Spanish Evaluation Society on Evaluation of Public Policies – IDEAS President participated in the panel on participatory evaluations for public action

Positioning evaluation and evaluation for transformational change in the global Agenda
IDEAS managed the second edition of the competition on evaluation for transformational change. This initiative was done in partnership with the Independent Evaluation Group (IEG) of the World Bank; and the Independent Evaluation Office (IEO) of the International Fund for Agricultural Development (IFAD). The Award ceremony is part of the September 2022 IDEAS Conference.

IDEAS continued contributing in the organization and implementation of the events and dialogues organized by Wilton Park (https://www.wiltonpark.org.uk) on Evaluation for transformational change.

In close collaboration with the Ministry for Foreign Affairs of Finland, the German Institute for Development (Deval), IIED and UNICEF, our Network actively participated in panels and conferences aimed at promoting evaluation of the SDGs. It also co-organized a workshop on : Evaluation to connect national priorities with the SDGs in 2021.

IDEAS strengthened linkages with EvalPartners, UNICEF, WFP and UNWomen to promote a new UN Resolution on Evaluation of the SDGs.

Broadening access to knowledge and good practices
During the reporting period IDEAS increased its efforts to disseminate books, articles, and good practices among the evaluation community. Dissemination was done through social media, listservs, our bimonthly newsletter and through other networks.

IDEAS Global Assembly
IDEAS continues to be the only global professional association for development evaluators. It has mobilised evaluation thinkers and practitioners throughout the world convening its Global Assemblies (Gas) and Conferences in the Global South since its inception in 2002, in Beijing. The organisation would usually convene its Global Assembly every two years. These assemblies facilitate a unique cross-fertilization of ideas and experiences with inputs from members in different regions of the globe, typical of IDEAS Gas, in a different setting, bringing to the North inspiration coming from the South. Due to the pandemic, no in-person Global Assembly was convened in 2021 when it was due and the Board made the decision to plan for 2022, again combining it with a conference. In the period under review planning began for the IDEAS 2022 Global Assembly and Conference under the theme: Power of Evaluation: Influencing Decision Making for a Better and More Equal World.

During the Global Assembly, usually, there would be a meeting, serving as Annual General Meeting during which the Board would update members about activities and the finances of the organisation. During the period under review, while planning for the Global Assembly a decision was taken to have the general assembly as a separate event. Thus the meeting attendance would not be limited to conference attendees. Also, more time would be available for discussion among members. A virtual General Assembly for members is being planned and organized for early 2023.

IDEAS Thematic Interest Groups (ITIGs)

The Secretary-General serves as ITIG Coordinator. During the period under review, the number of ITIGs remained at ten. The leaders were engaged to encourage participation of the members to submit proposals for the gLocal activities being planned by IDEAS. Following the individual conversations between the ITIG Leaders and the President, Vice-President and Secretary General, May-June 2021, conversations continue with them about how to improve participation of members outside of the Global Assemblies.

Communication and social media

In February 2018, IDEAS launched its first monthly newsletter to foster communication with its members and partners outside of the Global Assembly. In the period under review, IDEAS distributed 9 bimonthly newsletters which provided its members with information about the organisation's participation in past and upcoming events such as training, conferences, job opportunities. The IDEAS Newsletter opens the opportunity for the exchange of ideas between its members, thus fostering knowledge advancement and production, and capacity development.

There has been increased interest in and activity on the IDEAS social media platforms. The Secretariat manages what is posted to these platforms, and Board members have joined these efforts. While the Facebook page, Twitter, and the YouTube Channel are open, the Newsletter is a members-only communication vehicle. It fulfils the role of establishing a direct and focused communication channel with members. The IDEAS website is partially open, as it has members-only dedicated spaces.

Publications

IDEAS continued its effort to produce and to disseminate knowledge on Evaluation:

- In 2021, IDEAS book: Evaluation for Transformational Change was translated into Spanish in partnership with the Latin American Network of Evaluators (ReLAC). The book is available in English and Spanish at: https://ideas-global.org/transformational-evaluation/.

- In July 2021, IDEAS book: Transformational Evaluation for the Global Crises of our Times was launched in a ceremony with broad participation of partners and members. The book is available on our website at: https://ideas-global.org/ideas-book-transformational-evaluation-for-the-global-crises-of-our-times/. he sixth book following and building on a successful IDEAS Global Assembly (Prague 2019), this volume brings highly interesting perspectives on trajectories towards supporting transformation aimed at solving the global crises of our times. The COVID-19 pandemic has demonstrated the enormous challenges humanity is facing. It has been facilitated by other crises as climate change, biodiversity loss, economic exploitation, and increased inequity and inequality. The UN Agenda 2030 and the Paris Agreement on climate change call for transformational change of our societies, our economies and our interaction with the environment. Evaluation is tasked to bring rigorous evidence to support transformation at all levels, from local to global. This book explores how the future of the evaluation profession can take shape in 18 chapters from authors from all over the world, from North and South, East and West, and from Indigenous and Decolonized voices to integrative perspectives for a truly sustainable future.

- In July 2021, IDEAS released a new book entitled: Evaluation in Contexts of Fragility, Conflict and Violence a practical guidance from global evaluation practitioners. The book shows a diverse set of perspectives and experiences on sensitive issues when measuring change in unpredictable, complex, and violent situations. This book presents an interesting argument that 'evaluation' – like development aid itself – can unintentionally exacerbate tensions in ways that can negatively affect people and institutions if care is not taken in designing and approaching it with caution and sensitivity. The concepts of gender and conflict sensitivity is widely discussed in the book, along with real time case examples, useful tips and further reading references. The book is available at: https://ideas-global.org/ideas-book-on-evaluation-in-contexts-of-fragility-conflict-and-violence-is-now-available-to-order/

Sharing knowledge and experience

IDEAS trustees and other members actively participated in professional virtual workshops and conferences throughout the world including Global Evaluation to connect national priorities with the SDGs and others.

IDEAS Publication and Dissemination Policy

To provide its members with a wider range of opportunities for disseminating, exchanging and developing ideas, theories and concepts about evaluation, IDEAS proposed and adopted a Publication and Dissemination Strategy (PDS), which was published in July 2017.

The strategy allows paying members to publish original work on international development evaluation-related topics to meet the following short-term objectives:

- Give visibility to practitioners and decision-makers with no prior track of publications;
- Disseminate evaluation-related ideas on topics and/or countries rarely mentioned in mainstream peer-reviewed evaluation literature;
- Encourage IDEAS members to document and write about their own evaluation practice on a more regular basis (not only in response to the call for conference proposals launched every two years before the IDEAS General Assembly);
- Use the publication of articles and other items posted on the IDEAS website as the entry point for further dialogue and mutual intellectual and professional enrichment among the Association's members.
- Likewise, it is expected that the implementation of the publication policy will contribute, in the long run, to advance and further IDEAS members' practice of development evaluation, thanks to the strengthening of their capacity and their uptake of innovative evaluation methodologies.

Member Services

A variety of member services were sustained during this period, namely:

- informing members of new publications;
- informing members of available positions in evaluation;
- informing members of opportunities to link in to activities of other evaluation associations;
- informing members about evaluation conferences, workshops, training and webinars; networking with members;
- inviting members to join special interest groups; and continuing social media efforts to create tighter connections between the organization and its members.

An IDEAS website has been live since 2017. A virtual platform for meetings was supported for ITIGs leaders and participants' meetings.

Furthermore, an online Library for biennial Conferences is available. IDEAS has made efforts, in the past years, to build online libraries to make available presentations made during our Global Assemblies. Members have access to all materials published from previous events through the IDEAS website.

Membership

As of June 30, 2022 there were over 300 hundred members of which 11 were institutional members. As with other membership organisations, IDEAS has faced difficulties in mobilizing new members, especially due to the Covid-19 pandemic crisis and and its devastating effects.

A Paying Membership Platform (PMP) was implemented in 2020 which should allow IDEAS to better serve its members, having a clear history of our membership, anticipating payments, and reducing risks of mistakes and inconsistencies in our database. The collection of fees from members remains a challenge, especially since 2021 when the online payment system with PayPal collapsed. A new platform Stripe is replacing PayPal.

The membership fees and categories, were not changed in 2021 and 2022. The membership fees and categories applicable since 2019 are as follows:

CATEGORY AND PLAN	PRICE
Student (full time) and Youth (Up to age 30) Annual	USD 30
Student (full time) and Youth (Up to age 30) 3 years	USD 70
LDC Individual Annual	USD 50
LDC Individual 3 years	USD 120
Regular Individual Annual	USD 100
Regular Individual 3 years	USD 200
LDC Senior (Ages 65+) Annual	USD 25
LDC Senior (Ages 65+) 3 years	USD 60
Regular Senior (Ages 65+) Annual	USD 50
Regular Senior (Ages 65+) 3 years	USD 100
Institutional: International development agencies, Financial Institutions, government, private sector 2 years	USD 1400
Institutional: International development agencies, Financial Institutions, government, private sector 3 years	USD 2000
Institutional: NGOs, non-profit, Universities, think-tanks 2 years	USD 650
Institutional: NGOs, non-profit, Universities, think-tanks 3 years	USD 925
Non-standard payment	

TABLE 1. IDEAS Membership Structure and related fees

FINANCIAL REVIEW

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b. RESERVES POLICY

At 30 June 2022, the company had unrestricted & undesignated free reserves of USD $47,915 (USD $53,133 at 31 December 2020). The charity believes that an appropriate target level of unrestricted free reserves is USD $40,000. This will provide the charity with sufficient reserves to cover nine months core day to day operational costs and also provides a contingency should events not go to plan or unforeseen issues arise. The charity believes that a nine month period is appropriate having regard to the fact that most recurring income is quite seasonal.

The charity continues to monitor the actual level of free reserves against this target when developing future plans.

c. FUNDING POSITION

IDEAS is currently in an adequate financial position, although efforts are being made to identify new sources of ongoing funding. The challenge now is to identify appropriate services and activities to be delivered to the membership.

Large donations from bilateral and multilateral organisations historically form one of the three primary revenue sources for IDEAS, the other two being membership fees and registrations fees for conferences and workshops. The charity continues to seek to maximise revenue from each of these sources. The new strategic plan will include initiatives to secure financial sustainability, including identifying further opportunities for partnerships and possibilities of donations. The financial sustainability of the associated will continue to be one of the guiding principles for identification of strategic initiatives.

d. PLANS FOR THE FUTURE

In the coming years the association will continue to strategically position itself as the one global professional association for international development evaluators and will continue to undertake the activities currently planned for the remainder of 2022 and identified for 2023. The strategic planning to be carried out throughout 2023 in a participatory and consultative manner, will identify key strategic initiatives for the future regarding positioning of IDEAs; advocacy and promotion of international development evaluation; strategic, technical and operational partnerships; member services and other areas that emerges from the strategic planning exercise and that are within the objectives and areas of activities of IDEAS. In the remainder of 2022 and during 2023 into 2024, a special emphasis will be given to the preparations for the Global Assembly 2024, including identifying theme and partnerships in the context of follow-up to the 2022 Conference.

FUTURE DEVELOPMENTS

IDEAS will continue in supporting the ITIGs – IDEAS Thematic Interest Working Groups, and in promoting international and national evaluation capacity building events in order to enhance their reach to IDEAS members worldwide. With the competencies and a Code of Ethics for IDEAS members approved in 2014, work has begun on issues of credentialing as a means of increasing professionalism. In 2015, IDEAS Board validation of a proposal to promote credentialing was sought, followed by implementation, which however ran into delays.

IDEAS will also continue to support EvalPartners and maintain its representation in the EvalPartners Management Group (EPMG), and in the various thematic groups sharing common interests with IDEAS.

In the past years, the Board was conscious that whilst the organisation is established as a company and a charity, registered in the United Kingdom, it did not have any Board Members who permanently resided in the United Kingdom, and with recent changes as a result of Brexit, it could potentially affect the operation, particularly in regards to banking operations. Whilst the organisation has successfully operated through the use of modern communication, the Board is continuing to review this situation and the implications of it, including looking into possibilities of transferring the legal registration to another more suitable location for IDEAS.

It should also be noted that the current global situation with possible recurrence of pandemic and global security could affect future developments of IDEAS.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by order of the members of the board of Trustees on 24 March 2023 and signed on their behalf by:

Ada Ocampo
Trustee and President

Peter .E Wichmand
Trustee and Treasurer

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees (who are also directors of International Development Evaluation Association for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Independent examiner's report to the Trustees of International Development Evaluation Association ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2022.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: R E T Borton

Dated: 28 April 2023

Tim Borton

FCA

Bishop Fleming LLP

Chartered Accountants

Exeter

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2022

	Note	Restricted funds 2022 US $	Unrestricted funds 2022 US $	Total funds 2022 US $	Total funds 2020 US $
Income from:					
Donations and grants	3	**-**	**-**	**-**	2,675
Charitable activities	4	**-**	**29,955**	**29,955**	18
Other trading activities	5	**-**	**16,951**	**16,951**	13,764
Total income		**-**	**46,906**	**46,906**	16,457
Expenditure on:					
Charitable activities	6	**-**	**61,842**	**61,842**	48,977
Total expenditure		**-**	**61,842**	**61,842**	48,977
Net expenditure		**-**	**(14,936)**	**(14,936)**	(32,520)
Transfers between funds	13	**(14,718)**	**14,718**	**-**	-
Net movement in funds		**(14,718)**	**(218)**	**(14,936)**	(32,520)
Reconciliation of funds:					
Total funds brought forward		**14,718**	**53,133**	**67,851**	100,371
Net movement in funds		**(14,718)**	**(218)**	**(14,936)**	(32,520)
Total funds carried forward		**-**	**52,915**	**52,915**	67,851

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 27 form part of these financial statements.

BALANCE SHEET
AS AT 30 JUNE 2022

	Note		2022 US $		2020 US $
Current assets					
Cash at bank and in hand		**69,037**		86,803	
		69,037		86,803	
Creditors: amounts falling due within one year	11	**(16,122)**		(18,952)	
Net current assets			**52,915**		67,851
Total net assets			**52,915**		67,851
Charity funds					
Restricted funds	13		**-**		14,718
Unrestricted funds	13		**52,915**		53,133
Total funds			**52,915**		67,851

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Peter Wichmand
Trustee and Treasurer

Date: 28 April 2023

The notes on pages 16 to 27 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	2022 $	2020 $
Cash flows from operating activities		
Net cash used in operating activities	**(17,766)**	(18,347)
Cash flows from investing activities		
Net cash provided by investing activities	**-**	**-**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(17,766)**	**(18,347)**
Cash and cash equivalents at the beginning of the year	**86,803**	105,150
Cash and cash equivalents at the end of the year	**69,037**	86,803

The notes on pages 16 to 27 form part of these financial statements

1. GENERAL INFORMATION

International Development Evaluation Association is a company limited by guarantee and was constituted under a Memorandum of Association dated 22 January 2003. The company is also a registered charity. The principal office is 2nd Floor Stratus House, Emperor Way, Exeter Business Park, Exeter, Devon, EX1 3QS

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

International Development Evaluation Association meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

The accounts have been prepared under the going concern basis. Attention has been paid to the impact of Covid-19 on the charity and its expected future operations in light of the ongoing pandemic. No issues have arisen as a result of this due dilligence and the trustees are satisifed the charity will continue to operate as a going concern, 12 months from the date the balance sheet is signed.

2.3 INCOME

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. ACCOUNTING POLICIES (continued)

2.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated into dollars at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into dollars at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.7 TAXATION

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.12 COMPANY STATUS

The company is a company limited by guarantee. The members of the company are Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. ACCOUNTING POLICIES (continued)

2.13 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. INCOME FROM DONATIONS AND GRANTS

	Restricted funds 2022 US $	**Total funds 2022 US $**	Total funds 2020 US $
Grants	-	**-**	2,675
TOTAL 2020	2,675	2,675	

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 US $	**Total funds 2022 US $**	Total funds 2020 US $
Global assembly, book sales & provision of support & services	29,955	**29,955**	18
TOTAL 2020	18	18	

The provision of support and services relates to the Evaluation for Transformational Change Awards 2022.

5. MEMBERSHIP INCOME

Income from fundraising events

	Unrestricted funds 2022 US $	**Total funds 2022 US $**	Total funds 2020 US $
Membership fees	16,951	**16,951**	13,764
TOTAL 2020	13,764	13,764	

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Restricted funds 2022 US $	**Unrestricted funds 2022 US $**	**Total 2022 US $**	Total 2020 US $
Charitable activities	-	61,842	**61,842**	48,977
TOTAL 2020	477	48,500	48,977	

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)

Summary by expenditure type

	Staff costs 2022 US $	**Other costs 2022 US $**	**Total 2022 US $**	Total 2020 US $
Charitable activities including support costs	-	61,842	**61,842**	48,977
TOTAL 2020	15,000	33,977	48,977	

The global assembly is held bi-annually and the most recent conference took place during the 2019 financial period.

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 US $	**Support costs 2022 US $**	**Total funds 2022 US $**	Total funds 2020 US $
Charitable activities	53,710	8,132	**61,842**	48,976
TOTAL 2020	41,430	7,546	48,976	

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Charitable Activities 2022 US $	**Total funds 2022 US $**	Total funds 2020 US $
Staff costs	-	**-**	15,000
Book project	17,500	**17,500**	2,500
Secretariat/Membership Administration	19,850	**19,850**	17,638
Web-site development and maintenance	2,829	**2,829**	6,199
Membership fee	100	**100**	100
Sundry Costs	3,039	**3,039**	579
Costs of running the global assembly	(56)	**(56)**	(390)
Award prizes	9,600	**9,600**	-
Foreign currency gain/loss attributable to charitable activities	848	**848**	(196)
TOTAL 2022	53,710	**53,710**	41,430
TOTAL 2020	41,430	41,430	

ANALYSIS OF SUPPORT COSTS

	Charitable Activities 2022 US $	**Total funds 2022 US $**	Total funds 2020 US $
Accountancy and independent examination fees	7,051	**7,051**	6,745
Bank charges	1,081	**1,081**	801
TOTAL 2022	8,132	**8,132**	7,546
TOTAL 2020	7,546	7,546	

The above expenditure represents the governance costs of the Charity.

8. INDEPENDENT EXAMINER'S REMUNERATION

	2022 US $	2020 US $
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	**7,051**	6,745

9. STAFF COSTS

	2022 US $	2020 US $
Wages and salaries	**-**	15,000
	-	15,000

The average number of persons employed by the company during the year was as follows:

	2022 No.	2020 No.
Staff responsible for co-ordination of Joint Assembly and general administration	**-**	1

No employee received remuneration amounting to more than $60,000 in either year.

No remuneration and benefits were received by key management personnel during 2022 and 2020.

10. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - $NIL).

During the year ended 30 June 2022, expenses totalling $NIL were reimbursed to no Trustee (2020 - $ NIL to no Trustees).

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2020
	US $	US $
Accruals and deferred income	**16,122**	18,952

	2022	2020
	$	$
Deferred income at 1 January 2021	**13,213**	14,370
Membership fees received during the period	**14,140**	12,607
Membership income released during the period	**(16,881)**	(13,764)
	10,472	13,213

12. FINANCIAL INSTRUMENTS

	2022	2020
	US $	US $
FINANCIAL ASSETS		
Financial assets measured at fair value through income and expenditure	**69,037**	86,803

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2021 $	Income $	Expenditure $	Transfers in/out $	Balance at 30 June 2022 $
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Prize Fund	-	-	-	5,000	5,000
GENERAL FUNDS					
General Funds	53,133	46,906	(61,842)	9,718	47,915
TOTAL UNRESTRICTED FUNDS	53,133	46,906	(61,842)	14,718	52,915
RESTRICTED FUNDS					
IFAD	14,718	-	-	(14,718)	-
TOTAL OF FUNDS	67,851	46,906	(61,842)	-	52,915

13. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2020 $	Income $	Expenditure $	Balance at 30 June 2020 $
UNRESTRICTED FUNDS				
General Funds	87,850	19,844	(54,561)	53,133
RESTRICTED FUNDS				
Universalia	477	-	(477)	-
IFAD	12,043	2,675	-	14,718
	12,520	2,675	(477)	14,718
TOTAL OF FUNDS	100,370	22,519	(55,038)	67,851

During the period it was ascertained that the residual funding received in prior periods from the International Fund for Agricultural Development (IFAD) could be applied for unrestricted purposes. A transfer of $14,718 has been made in 2022 to reflect this.

In addition, $5,000 has been transferred to a designated fund as it has been allocated to fund prizes to be awared in the second half of 2022.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 US $	**Total funds 2022 US $**
Current assets	69,037	**69,037**
Creditors due within one year	(16,122)	**(16,122)**
TOTAL	52,915	**52,915**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2020 US $	Unrestricted funds 2020 US $	Total funds 2020 US $
Current assets	14,718	72,085	86,803
Creditors due within one year	-	(18,952)	(18,952)
TOTAL	14,718	53,133	67,851

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 $	2020 $
Net expenditure for the year (as per Statement of Financial Activities)	**(14,936)**	(32,520)
ADJUSTMENTS FOR:		
(Increase)/Decrease in debtors	**-**	15,072
(Decrease)/Increase in creditors	**(2,830)**	(584)
NET CASH USED IN OPERATING ACTIVITIES	**(17,766)**	(18,032)

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 $	2020 $
Cash in hand	**69,037**	86,803
TOTAL CASH AND CASH EQUIVALENTS	**69,037**	86,803

17. ANALYSIS OF CHANGES IN NET FUNDS

	At 1 July 2021 $	Cash flows $	At 30 June 2022 $
Cash at bank and in hand	**86,803**	**(17,766)**	**69,037**

18. RELATED PARTY TRANSACTIONS

The trustees consider that the principal related party expense in 2022 was for the reimbursement of expenses incurred on behald of the charity. The cost of this re-imbursement that has been borne by the charity has been calculated at $539 to 2 Trustees (2019 - $4,786).