

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

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**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

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

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**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

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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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.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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**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.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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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.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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## **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 – 3<sup>rd</sup> 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

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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- 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.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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***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/>. The 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.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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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 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

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2022**

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**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.

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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

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
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**TRUSTEES' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022**

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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.

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

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

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**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

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

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

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

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

**BALANCE SHEET**  
**AS AT 30 JUNE 2022**

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

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.

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022**

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

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

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**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 diligence and the trustees are satisfied 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.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

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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

|            | <b>Restricted<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2020<br/>US \$</b> |
|------------|------------------------------------------------|-------------------------------------------|-------------------------------------------|
| Grants     | -                                              | -                                         | 2,675                                     |
|            | <hr/>                                          | <hr/>                                     | <hr/>                                     |
| TOTAL 2020 | 2,675                                          | 2,675                                     |                                           |
|            | <hr/>                                          | <hr/>                                     |                                           |

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                                                               | <b>Unrestricted<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2020<br/>US \$</b> |
|---------------------------------------------------------------|--------------------------------------------------|-------------------------------------------|-------------------------------------------|
| Global assembly, book sales & provision of support & services | 29,955                                           | <b>29,955</b>                             | 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**

|                 | <b>Unrestricted<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2020<br/>US \$</b> |
|-----------------|--------------------------------------------------|-------------------------------------------|-------------------------------------------|
| Membership fees | 16,951                                           | <b>16,951</b>                             | 13,764                                    |
| TOTAL 2020      | 13,764                                           | 13,764                                    |                                           |

**6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by fund type**

|                       | <b>Restricted<br/>funds<br/>2022<br/>US \$</b> | <b>Unrestricted<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>2022<br/>US \$</b> | <b>Total<br/>2020<br/>US \$</b> |
|-----------------------|------------------------------------------------|--------------------------------------------------|---------------------------------|---------------------------------|
| Charitable activities | -                                              | 61,842                                           | <b>61,842</b>                   | 48,977                          |
| TOTAL 2020            | 477                                            | 48,500                                           | 48,977                          |                                 |

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)**

**Summary by expenditure type**

|                                               | <b>Staff costs<br/>2022<br/>US \$</b> | <b>Other costs<br/>2022<br/>US \$</b> | <b>Total<br/>2022<br/>US \$</b> | <b>Total<br/>2020<br/>US \$</b> |
|-----------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------|---------------------------------|
| Charitable activities including support costs | -                                     | 61,842                                | <b>61,842</b>                   | 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**

|                       | <b>Activities<br/>undertaken<br/>directly<br/>2022<br/>US \$</b> | <b>Support<br/>costs<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2020<br/>US \$</b> |
|-----------------------|------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|-------------------------------------------|
| Charitable activities | 53,710                                                           | 8,132                                       | <b>61,842</b>                             | 48,976                                    |
| TOTAL 2020            | 41,430                                                           | 7,546                                       | 48,976                                    |                                           |

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF DIRECT COSTS**

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

**ANALYSIS OF SUPPORT COSTS**

|                                              | <b>Charitable<br/>Activities<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2020<br/>US \$</b> |
|----------------------------------------------|-----------------------------------------------------|-------------------------------------------|-------------------------------------------|
| Accountancy and independent examination fees | 7,051                                               | <b>7,051</b>                              | 6,745                                     |
| Bank charges                                 | 1,081                                               | <b>1,081</b>                              | 801                                       |
| <b>TOTAL 2022</b>                            | <u>8,132</u>                                        | <u><b>8,132</b></u>                       | <u>7,546</u>                              |
| <b>TOTAL 2020</b>                            | <u>7,546</u>                                        | <u>7,546</u>                              |                                           |

The above expenditure represents the governance costs of the Charity.

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**8. INDEPENDENT EXAMINER'S REMUNERATION**

|                                                                                                                     | <b>2022<br/>US \$</b> | <b>2020<br/>US \$</b> |
|---------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| Fees payable to the company's independent examiner for the independent examination of the company's annual accounts | <b>7,051</b>          | 6,745                 |

**9. STAFF COSTS**

|                    | <b>2022<br/>US \$</b> | <b>2020<br/>US \$</b> |
|--------------------|-----------------------|-----------------------|
| Wages and salaries | -                     | 15,000                |
|                    | -                     | 15,000                |

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

|                                                                                  | <b>2022<br/>No.</b> | <b>2020<br/>No.</b> |
|----------------------------------------------------------------------------------|---------------------|---------------------|
| 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).

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                              | <b>2022<br/>US \$</b> | <b>2020<br/>US \$</b> |
|----------------------------------------------|-----------------------|-----------------------|
| Accruals and deferred income                 | <b>16,122</b>         | 18,952                |
|                                              | <b>2022<br/>\$</b>    | <b>2020<br/>\$</b>    |
| Deferred income at 1 January 2021            | <b>13,213</b>         | 14,370                |
| Membership fees received during the period   | <b>14,140</b>         | 12,607                |
| Membership income released during the period | <b>(16,881)</b>       | (13,764)              |
|                                              | <b>10,472</b>         | 13,213                |

**12. FINANCIAL INSTRUMENTS**

|                                                                        | <b>2022<br/>US \$</b> | <b>2020<br/>US \$</b> |
|------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>FINANCIAL ASSETS</b>                                                |                       |                       |
| Financial assets measured at fair value through income and expenditure | <b>69,037</b>         | 86,803                |

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

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**13. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

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

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**13. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

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

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 awarded in the second half of 2022.

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

|                               | <b>Unrestricted<br/>funds<br/>2022<br/>US \$</b> | <b>Total<br/>funds<br/>2022<br/>US \$</b> |
|-------------------------------|--------------------------------------------------|-------------------------------------------|
| Current assets                | 69,037                                           | <b>69,037</b>                             |
| Creditors due within one year | (16,122)                                         | <b>(16,122)</b>                           |
| <b>TOTAL</b>                  | <b>52,915</b>                                    | <b>52,915</b>                             |

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

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

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

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

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**16. ANALYSIS OF CASH AND CASH EQUIVALENTS**

|                                        | <b>2022</b>   | 2020   |
|----------------------------------------|---------------|--------|
|                                        | <b>\$</b>     | \$     |
| Cash in hand                           | <b>69,037</b> | 86,803 |
| <b>TOTAL CASH AND CASH EQUIVALENTS</b> | <b>69,037</b> | 86,803 |

**17. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | <b>At 1 July<br/>2021</b> | <b>Cash flows</b> | <b>At 30 June<br/>2022</b> |
|--------------------------|---------------------------|-------------------|----------------------------|
|                          | <b>\$</b>                 | <b>\$</b>         | <b>\$</b>                  |
| Cash at bank and in hand | <b>86,803</b>             | <b>(17,766)</b>   | <b>69,037</b>              |

**18. RELATED PARTY TRANSACTIONS**

The trustees consider that the principal related party expense in 2022 was for the reimbursement of expenses incurred on behalf 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).