

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**



**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 CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUNE 2023**

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

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

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**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.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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

## Changes in Board Membership

- 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

- **Sajida Shroff replaced Inga-Lill Aronsson as representative for Europe and Central Asia**
- **Jean Serge Quesnel replaced Marie H  l  ne 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**

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.

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

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

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

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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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.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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**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.

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**TRUSTEES' REPORT (CONTINUED)  
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**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:

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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**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:

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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"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 Nations 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.sdgssynthesiscoalition.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.

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- 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.

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**TRUSTEES' REPORT (CONTINUED)  
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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 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.

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FOR THE YEAR ENDED 30 JUNE 2023**

- 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.

| <b>Event/ activity</b>                                                                | <b>In-kind support provided by</b>                                          |
|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| 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                                             |

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

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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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 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.

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

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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**FUTURE DEVELOPMENTS**

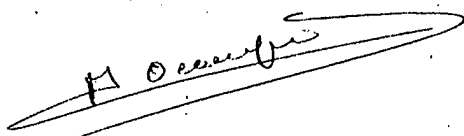
IDEAS will continue in supporting the ITIGs – IDEAS Thematic Interest Working Groups, and in promoting international and national evaluation capacity building events in order to enhance their reach to IDEAS members worldwide. With the competencies and a Code of Ethics for IDEAS members approved in 2014, 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

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

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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**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.

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

**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:



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<br>funds<br>2023<br>\$ | Unrestricted<br>funds<br>2023<br>\$ | Total<br>funds<br>2023<br>\$ | Total<br>funds<br>2022<br>\$ |
|------------------------------------|------|-----------------------------------|-------------------------------------|------------------------------|------------------------------|
| <b>INCOME FROM:</b>                |      |                                   |                                     |                              |                              |
| 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                       |
| <b>TOTAL INCOME</b>                |      | <b>42,280</b>                     | <b>21,748</b>                       | <b>64,028</b>                | <b>46,906</b>                |
| <b>EXPENDITURE ON:</b>             |      |                                   |                                     |                              |                              |
| Charitable activities              | 6    | 18,074                            | 71,180                              | 89,254                       | 61,842                       |
| <b>TOTAL EXPENDITURE</b>           |      | <b>18,074</b>                     | <b>71,180</b>                       | <b>89,254</b>                | <b>61,842</b>                |
| <b>NET INCOME/ (EXPENDITURE)</b>   |      | <b>24,206</b>                     | <b>(49,432)</b>                     | <b>(25,226)</b>              | <b>(14,936)</b>              |
| Transfers between funds            | 12   | (24,206)                          | 24,206                              | -                            | -                            |
| <b>NET MOVEMENT IN FUNDS</b>       |      | <b>-</b>                          | <b>(25,226)</b>                     | <b>(25,226)</b>              | <b>(14,936)</b>              |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                                   |                                     |                              |                              |
| Total funds brought forward        |      | -                                 | 52,915                              | 52,915                       | 67,851                       |
| Net movement in funds              |      | -                                 | (25,226)                            | (25,226)                     | (14,936)                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <b>-</b>                          | <b>27,689</b>                       | <b>27,689</b>                | <b>52,915</b>                |

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

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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**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 satisfied 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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**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**

|        | <b>Restricted<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2022<br/>\$</b> |
|--------|---------------------------------------------|----------------------------------------|----------------------------------------|
| Grants | 42,280                                      | 42,280                                 | -                                      |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                                                                               | <b>Unrestricted<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2022<br/>\$</b> |
|-------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------|----------------------------------------|
| Conference, global assembly, book sales and provision of support and services | 15,406                                        | 15,406                                 | 29,955                                 |
| <b>TOTAL 2022</b>                                                             | <b>29,955</b>                                 | <b>29,955</b>                          |                                        |

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**5. MEMBERSHIP INCOME**

**Income from fundraising events**

|                 | <b>Unrestricted<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2022<br/>\$</b> |
|-----------------|-----------------------------------------------|----------------------------------------|----------------------------------------|
| 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**

|                       | <b>Restricted<br/>funds<br/>2023<br/>\$</b> | <b>Unrestricted<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>2023<br/>\$</b> | <b>Total<br/>2022<br/>\$</b> |
|-----------------------|---------------------------------------------|-----------------------------------------------|------------------------------|------------------------------|
| Charitable activities | 18,074                                      | 71,180                                        | 89,254                       | 61,842                       |
| TOTAL 2022            | -                                           | 61,842                                        | 61,842                       |                              |

**Summary by expenditure type**

|                                               | <b>Other costs<br/>2023<br/>\$</b> | <b>Total<br/>2023<br/>\$</b> | <b>Total<br/>2022<br/>\$</b> |
|-----------------------------------------------|------------------------------------|------------------------------|------------------------------|
| 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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

|                       | <b>Activities<br/>undertaken<br/>directly<br/>2023<br/>\$</b> | <b>Support<br/>costs<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2022<br/>\$</b> |
|-----------------------|---------------------------------------------------------------|------------------------------------------|----------------------------------------|----------------------------------------|
| Charitable activities | 78,439                                                        | 10,815                                   | 89,254                                 | 61,842                                 |
| <b>TOTAL 2022</b>     | <b>53,710</b>                                                 | <b>8,132</b>                             | <b>61,842</b>                          |                                        |

**ANALYSIS OF DIRECT COSTS**

|                                        | <b>Total<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2022<br/>\$</b> |
|----------------------------------------|----------------------------------------|----------------------------------------|
| 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                                    |
|                                        | <b>78,439</b>                          | <b>53,710</b>                          |

**ANALYSIS OF SUPPORT COSTS**

|                                            | <b>Total<br/>funds<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2022<br/>\$</b> |
|--------------------------------------------|----------------------------------------|----------------------------------------|
| Accountancy & independent examination fees | 9,738                                  | 7,051                                  |
| Bank charges                               | 1,077                                  | 1,081                                  |
|                                            | <b>10,815</b>                          | <b>8,132</b>                           |

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**8. INDEPENDENT EXAMINER'S REMUNERATION**

|                                                                                                                     | <b>2023</b>  | <b>2022</b>  |
|---------------------------------------------------------------------------------------------------------------------|--------------|--------------|
|                                                                                                                     | <b>\$</b>    | <b>\$</b>    |
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | <b>6,100</b> | <b>7,051</b> |

**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**

|                                | <b>2023</b> | <b>2022</b> |
|--------------------------------|-------------|-------------|
|                                | <b>\$</b>   | <b>\$</b>   |
| <b>DUE WITHIN ONE YEAR</b>     |             |             |
| Prepayments and accrued income | <b>150</b>  | <b>-</b>    |

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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

|                                              | <b>2023</b>    | <b>2022</b> |
|----------------------------------------------|----------------|-------------|
|                                              | <b>\$</b>      | <b>\$</b>   |
| Other creditors                              | <b>2,668</b>   | -           |
| Accruals and deferred income                 | <b>17,825</b>  | 16,122      |
|                                              | <b>20,493</b>  | 16,122      |
|                                              |                |             |
|                                              | <b>2023</b>    | <b>2022</b> |
|                                              | <b>\$</b>      | <b>\$</b>   |
| Deferred income at 1 July 2022               | <b>10,472</b>  | 13,213      |
| Membership fees received during the period   | <b>10,752</b>  | 14,140      |
| Membership income released during the period | <b>(9,499)</b> | (16,881)    |
|                                              | <b>11,725</b>  | 10,472      |

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**12. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

|                                 | Balance at 1<br>July 2022<br>\$ | Income<br>\$  | Expenditure<br>\$ | Transfers<br>in/out<br>\$ | Balance at<br>30 June<br>2023<br>\$ |
|---------------------------------|---------------------------------|---------------|-------------------|---------------------------|-------------------------------------|
| <b>UNRESTRICTED FUNDS</b>       |                                 |               |                   |                           |                                     |
| <b>DESIGNATED FUNDS</b>         |                                 |               |                   |                           |                                     |
| Prize Fund                      | 5,000                           | -             | (5,000)           | -                         | -                                   |
| <b>GENERAL FUNDS</b>            |                                 |               |                   |                           |                                     |
| General Funds                   | 47,915                          | 21,748        | (66,180)          | 24,206                    | 27,689                              |
| <b>TOTAL UNRESTRICTED FUNDS</b> | <b>52,915</b>                   | <b>21,748</b> | <b>(71,180)</b>   | <b>24,206</b>             | <b>27,689</b>                       |
| <b>RESTRICTED FUNDS</b>         |                                 |               |                   |                           |                                     |
| 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)                  | -                                   |
| <b>TOTAL OF FUNDS</b>           | <b>52,915</b>                   | <b>64,028</b> | <b>(89,254)</b>   | <b>-</b>                  | <b>27,689</b>                       |

**INTERNATIONAL DEVELOPMENT EVALUATION ASSOCIATION  
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**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 includes 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

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

**STATEMENT OF FUNDS - PRIOR YEAR**

|                                 | Balance at<br>1 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>                       |

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

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

|                               | Unrestricted<br>funds<br>2023<br>\$ | Total<br>funds<br>2023<br>\$ |
|-------------------------------|-------------------------------------|------------------------------|
| Current assets                | 48,182                              | 48,182                       |
| Creditors due within one year | (20,493)                            | (20,493)                     |
| <b>TOTAL</b>                  | <b>27,689</b>                       | <b>27,689</b>                |

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)**

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

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

**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.