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**CHARITY EVALUATION WORKING GROUP (CHEW)**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022**

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## CHARITY EVALUATION WORKING GROUP (CHEW)

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## CHARITY EVALUATION WORKING GROUP (CHEW)

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2022

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<b>Trustees</b>	Stephen Miller, Chair (until 17 March 2022) (appointed 1 July 2019, resigned 7 September 2022) Karen Scanlon, Secretary (appointed 1 July 2019) Archibald Hamsfield Roderick Graham, Treasurer (appointed 1 July 2019) Lucy Gleave (appointed 1 July 2019) Donna Buxton (appointed 1 July 2019, resigned 22 April 2022) Dr Jami Louise Dixon, Co-Chair (from 17 March 2022) (appointed 1 July 2019) Vinal Khushal Karania (appointed 1 July 2019) Lucy Charlotte Holmes (appointed 1 July 2019, resigned 17 March 2022) David Robert Salisbury, Co-Chair (from 17 March 2022) (appointed 11 March 2021) Charlotte Fielder (appointed 11 March 2021) Kristy Evers (appointed 3 January 2023)
<b>Charity registered number</b>	1184808
<b>Principal office</b>	43 Laurel Apartments Townsend Street London SE17 1HG
<b>Bankers</b>	Santander UK Plc Bridle Road Bootle Merseyside L30 4GB

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## CHARITY EVALUATION WORKING GROUP (CHEW)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

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The Trustees present their annual report together with the financial statements of the Charity Evaluation Working Group (ChEW) for the 1 September 2021 to 31 August 2022.

Charities make the world a better place. But they are not always able to evidence this. They need better access to the latest knowledge, the right support and to peers already measuring impact. Solving this problem will improve evaluation in the sector. It will help inform better decision-making. But most importantly, it will help charities deliver on their potential.

The Charity Evaluation Working Group (ChEW) is here to help. We are a network for those interested in measuring the impact of the third sector. Some of us are trained researchers. Some of us are learning on the job. But we all share our knowledge, ideas and experience with each other.

#### **Objectives and activities**

##### **a. Policies and objectives**

The Charity Evaluation Working Group (ChEW) is a practitioner-led network designed for those working in impact measurement and evaluation in the third sector to share knowledge, ideas and experience and to network.

Our vision is for a world where the value of quality evaluation and evidence is recognized and used to create meaningful social change.

Our mission is to maximize the impact of charities and voluntary organisations by empowering a community of evaluators and decision makers.

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, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Strategies for achieving objectives**

We originally began in 2011 as an informal group of likeminded people who wanted to learn from each other over a coffee. From that first meeting of six people, ChEW has grown to over 100 organisational members, ranging from the largest to the smallest charities in the UK. As a result of this, we formally constituted as a CIO in August 2019.

Membership remains free for charities with an annual turnover of below £1m, and only a modest fee towards costs for larger charities. We are planning to revise our membership structure for FY 2022/23.

We are guided by our core values in everything we do. These are:

##### **We listen**

- Our activities are informed by the needs and wants of our membership
- We actively seek ways to bring member voices into decision-making
- We commit to continuous improvement - building on what works and changing what doesn't

##### **We act with integrity:**

- Our actions - what we say and what we do - are grounded in information and evidence that is accessible to all
- We are open and transparent about how we make decisions
- We say what we mean and hold ourselves accountable to our actions

##### **We Inspire**

- We create space for members and partners to inspire each other, as we share and learn together
- We are a voice for evaluators and lead by example - we are bold in challenging the status quo and speaking up for those working in evaluation
- We welcome new ideas and opportunities, pushing the boundaries of what is possible

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## CHARITY EVALUATION WORKING GROUP (CHEW)

### We are **inclusive**

- We welcome, respect and proactively seek a diverse membership, creating an inclusive environment for all
- We pay attention to who is 'round the table, who isn't' and actively bring in / reach out to unheard voices
- We champion the importance of equitable evaluation practice, so that is recognised as critical part of creating a socially just society

### c. Activities undertaken to achieve objectives

In order to achieve the Charity's objectives, we deliver the following activities:

- Quarterly peer learning events, where we focus on technical topics
- Bitesize events, where members share their experiences
- ChEW meet & chat, where we match members each month to meet for a virtual coffee
- Peer learning training programmes to support early career evaluators

### d. Main activities undertaken to further the Charity's purposes for the public benefit

The above noted activities help us deliver on our charitable purposes, which are:

The promotion and improvement in direct pursuit of their objects of the efficiency and effectiveness of charities and voluntary organisations and the effective use of resources, in particular but not exclusively through the provision of advice, information and other facilities, services or support as determined by the trustees for the purpose of this clause.

Charities are organisations which are established for exclusively charitable purposes in accordance with the laws of England and Wales. Voluntary organisations are independent organisations which are established for purposes that add value to the community as a whole, or a significant section of the community and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

## Achievements and performance

### a. Main achievements of the Charity

- **Events:** In total, we delivered six events (four Quarterly Member events, two Bitesize events) to 300 people.
- **Emerging Evaluators Programme:** We piloted our Emerging Evaluators Programme (August 2022 - February 2023), delivering the course to 16 participants from 13 different organisations.
- **Meet & Chat:** Meet & Chat has had fluctuating numbers, generally with 20+ participants.
  - o We removed the preference of industry option from the sign up form following feedback from our members.
  - o Up to and including August 2022 - 33 members had joined. However, during the period up to August 2022 - 7 members left.
  - o This brought the total number of members signed up to 42.
  - o Issues and complaints about the matching system have significantly reduced since removing the preference of industry option on the sign up form

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## CHARITY EVALUATION WORKING GROUP (CHEW)

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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#### b. Review of activities

##### Events

In the financial year September 2021 to August 2022, we were able to attain feedback for our ChEW Bitesize: Trialling a Trial event.

The event was well received, with 54% of members saying they were extremely satisfied and the other 46% told us they were satisfied.

When asked if the event provided them with new information and learning, 86% of our members said it helped refresh their memory they knew a lot/something about.

33% said they will be using the information and learning from the event in the immediate future.

We also asked if members would attend future ChEW events, with 94% confirming that they would.

##### Emerging Evaluators Programme

The new course raised around £6k of funds that can contribute to the running costs of the initiative and the organisation's core costs. Our review of the course found that technical sessions were the most well attended and that the course was adapted based on feedback - including more working through examples and less sharing of specific experiences of participants.

The course was well received, with several participants offering us their feedback at the end of the course:

*"It's been a really great experience and I've enjoyed meeting people in similar roles from other organisations as well as learning more about the more technical aspects of evaluation."*

*"I found it a really useful, well run course. I hadn't anticipated that my job would change so much during the training which unfortunately meant I missed the last few sessions. I think it's really helpful that even though I missed some sessions all the material was still available to me."*

*"I found the technical sessions really useful. I liked that they were clearly structured and gave a broad, sweeping overview on a whole evaluation topic, and the topics covered were an appropriate selection."*

The trial of this new course was deemed a success and ChEW will offer this programme in the future and trial other similar offers.

#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Reserves policy

The trustees have examined the level of free reserves required by the charity in order to sustain its operations. They consider that such reserves should cover at least two months unrestricted expenditure. This will provide sufficient funds to continue pursuing its activities and meet administration costs should there be a period of reduce income. The Trustees continue to review this policy on a regular basis to ensure the adequacy of this fund.

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## CHARITY EVALUATION WORKING GROUP (CHEW)

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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#### **c. Principal funding**

The Charity is primarily funded by membership subscriptions and grants received.

The Trustees wish to express their sincere appreciation to all its members for their subscriptions and to the National Lottery Community Fund (NLCF) for the grant received from them in support to the work of the Charity.

#### **d. Financial outcomes**

In the period ended 31 August 2022, the incoming resources was £11,323 (2021 - £5,440).

The resources expended in the period was £20,430 (2021 - £24,214).

The excess of expenditure over income for the period was £9,107 (2021 - £18,774) with the balance of funds brought forward being £15,786 and the carried forward fund balance as at 31st August 2022 being £6,679..

#### **Structure, governance and management**

##### **a. Constitution**

Charity Evaluation Working Group (ChEW) is a Charitable Incorporated Organisation (CIO) registered charity, number 1184808, and is constituted under a CIO Foundation Model Constitution.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation Model Constitution.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**Statement of Trustees' responsibilities**

The Trustees 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).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation Model Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 26 June 2023 and signed on their behalf by:



**David Robert Salisbury**  
(Trustee and Co-chair)



**CHARITY EVALUATION WORKING GROUP (CHEW)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Fund	Funds	Funds	Fund	Funds	Funds
	Note	2022	2022	2022	2021	2021	2021
		£	£	£	£	£	£
<b>Income from:</b>							
Charitable activities	3	11,323	-	11,323	5,440	-	5,440
<b>Total income</b>		<b>11,323</b>	<b>-</b>	<b>11,323</b>	<b>5,440</b>	<b>-</b>	<b>5,440</b>
<b>Expenditure on:</b>							
Charitable activities	4	17,249	3,181	20,430	1,095	23,119	24,214
<b>Total expenditure</b>		<b>17,249</b>	<b>3,181</b>	<b>20,430</b>	<b>1,095</b>	<b>23,119</b>	<b>24,214</b>
<b>Net income/(expenditure) for the year before transfers</b>		<b>(5,926)</b>	<b>(3,181)</b>	<b>(9,107)</b>	<b>4,345</b>	<b>(23,119)</b>	<b>(18,774)</b>
<b>Net movement in funds</b>		<b>(5,926)</b>	<b>(3,181)</b>	<b>(9,107)</b>	<b>4,345</b>	<b>(23,119)</b>	<b>(18,774)</b>
<b>Reconciliation of funds</b>							
Balance at 1 September 2021	11	12,605	3,181	15,786	8,260	26,300	34,560
<b>Balance at 31 August 2022</b>		<b>6,679</b>	<b>-</b>	<b>6,679</b>	<b>12,605</b>	<b>3,181</b>	<b>15,786</b>

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

The notes on pages 9 to 14 form part of these financial statements.

**CHARITY EVALUATION WORKING GROUP (CHEW)**

**BALANCE SHEET  
AS AT 31 AUGUST 2022**

	Note	2022	2021
		£	£
<b>Current assets</b>			
Bank and cash in hand		6,757	19,086
Debtors	7	1,437	-
		<b>8,194</b>	<b>19,086</b>
<b>Creditors</b>			
Amounts falling due within one year	8	(1,515)	(3,300)
<b>Net current assets/(liabilities)</b>		<b>6,679</b>	<b>15,786</b>
<b>Net assets</b>		<b>6,679</b>	<b>15,786</b>
<b>Funds</b>			
Restricted funds	11	-	3,181
Unrestricted funds	11	6,679	12,605
<b>Total funds</b>		<b>6,679</b>	<b>15,786</b>

The financial statements were approved and authorised for issue by the Trustees on 26 June 2023 and signed on their behalf by:



**Archibald Hamsfield Roderick Graham**  
(Trustee and Treasurer)

The notes on pages 9 to 14 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**1. General information**

Charity Evaluation Working Group (ChEW), a charitable incorporated organisation, was registered as a charity with The Charity Commission for England and Wales on 7th August 2019 registered number 1184808. It is governed by a CIO Foundation Model Constitution and operates in accordance with this constitution.

The Charity's principal office address is 43 Laurel Apartments, Townsend Street, London, SE17 1HG.

The financial statements are presented in Great British Pound (£) which is the Charity's functional and presentation currency.

**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 Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Charity Evaluation Working Group (ChEW) 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 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.

**2.3 Expenditure**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022

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**2. Accounting policies (continued)**

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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 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.

**2.5 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.6 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.

## CHARITY EVALUATION WORKING GROUP (CHEW)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

#### 2. Accounting policies (continued)

##### 2.7 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.

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 charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Membership subscriptions	5,180	-	5,180	5,440	-	5,440
Learning programmes income	6,114	-	6,114	-	-	-
Events income	29	-	29	-	-	-
<b>Total income from charitable activities</b>	<b>11,323</b>	<b>-</b>	<b>11,323</b>	<b>5,440</b>	<b>-</b>	<b>5,440</b>

#### 4. Expenditure on charitable activities by fund type

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Empowerment of community of charity evaluators	17,249	3,181	20,430	1,095	23,119	24,214
	<b>17,249</b>	<b>3,181</b>	<b>20,430</b>	<b>1,095</b>	<b>23,119</b>	<b>24,214</b>

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**CHARITY EVALUATION WORKING GROUP (CHEW)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**Analysis of direct costs**

	<b>Empowerment of community of charity evaluators</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Workshop facilitators fees	-	1,141
Venue hire	-	-
	<b>-</b>	<b>1,141</b>

**Analysis of support costs**

	<b>Empowerment of community of charity evaluators</b>	
	<b>2022</b>	<b>2021</b>
Membership and events coordinator fees	15,750	19,375
Admin Assistant	3,157	-
Recruitment	103	-
ICT software, consumables and subscriptions	519	534
Memberships and subscriptions	-	648
Bank and payment services charges	114	57
Bad debts	-	330
Independent examiners fees	-	600
Website costs	787	459
Impact chats and training grants	-	1,070
	<b>20,430</b>	<b>23,073</b>

**6 Trustee remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 August 2022 no expenses were reimbursed or paid directly to any Trustee (2021 - £324 to 1 Trustee).

**CHARITY EVALUATION WORKING GROUP (CHEW)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**7 Debtors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,437	-
	<b>1,437</b>	<b>-</b>

**8 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,515	1,000
Accruals and deferred income	-	2,300
	<b>1,515</b>	<b>3,300</b>

**9 Financial instruments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Financial assets measured at fair value through income and expenditure	6,757	19,086

**10 Analysis of net assets between funds**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Current assets	5,013	3,181	8,194	19,086
Creditors due within one year	(1,515)	-	(1,515)	(3,300)
	<b>3,498</b>	<b>3,181</b>	<b>6,679</b>	<b>15,786</b>

**Prior year**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Current assets	15,905	3,181	19,086	36,160
Creditors due within one year	-	(3,300)	(3,300)	(1,600)
	<b>15,905</b>	<b>(119)</b>	<b>15,786</b>	<b>34,560</b>

CHARITY EVALUATION WORKING GROUP (CHEW)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022

11 Summary of funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
<b>Unrestricted funds</b>					
General Fund	12,605	11,323	(17,249)	-	6,679
<b>Restricted funds</b>					-
National Lottery Community Fund (NLCF)	3,181		(3,181)	-	-
<b>Total restricted funds</b>	3,181	-	(3,181)	-	-
<b>Total of funds</b>	<b>15,786</b>	<b>11,323</b>	<b>(20,430)</b>	<b>-</b>	<b>6,679</b>
<b>Prior year</b>					
	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
<b>Unrestricted funds</b>					
General Fund	8,260	5,440	(1,095)	-	12,605
<b>Restricted funds</b>					
National Lottery Community Fund (NLCF)	26,300	-	(23,119)	-	3,181
<b>Total restricted funds</b>	26,300	-	(23,119)	-	3,181
	<b>34,560</b>	<b>5,440</b>	<b>(24,214)</b>	<b>-</b>	<b>15,786</b>