

Registered number  
1184808

Charity Evaluation Working Group (ChEW)

Report and Financial Statements

31 August 2023

**Charity Evaluation Working Group (ChEW)**  
**Report and accounts**  
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## **Charity Evaluation Working Group (ChEW)**

### **Charity Information**

#### **Trustees**

Archibald Hamsfield Roderick Graham, Treasurer (resigned 31 March 2023)  
Lucy Gleave (resigned 26 December 2023)  
Dr. Jami Louise Dixon, Co-Chair  
Vinal Khushal Karania  
David Robert Salisbury, Co-Chair  
Charlotte Fielder  
Kristy Evers (appointed 3 January 2023)

#### **Secretary**

Karen Scanlon

#### **Independent examiners**

Jacksons Chartered Accountants  
First Floor, Albion House  
Albion Street  
Hull  
HU1 3TE

#### **Bankers**

Santander UK plc  
2 Triton Square  
Regent's Place  
London  
NW1 3AN

#### **Registered office**

43 Laurel Apartments  
Townsend Street  
London  
SE17 1HG

#### **Registered number**

1184808

#### **Governing document**

Articles of Association dated 7 August 2019

**Charity Evaluation Working Group (ChEW)**  
**Registered charity number: 1184808**  
**Trustees' Report**  
**for the year ended 31 August 2023**

The trustees present their report and financial statements for the Charity for the year ended 31 August 2023.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Principal activities**

The Charity's principal activity during the year continued to be as a practitioner-led network designed for those working in impact measurement and evaluation in the third sector (non-governmental and non-profit-making organisations or associations, including charities, voluntary and community groups, cooperatives, etc.) to share knowledge, ideas and experience and to network.

**Objectives and activities**

The principal objectives/activities of the Charity are:

- for a world where the value of quality evaluation and evidence is recognized and used to create meaningful social change; and
- to maximize the impact of charities and voluntary organisations by empowering a community of evaluators and decision makers.

In 2022/2023 we revised our Membership structure, so that all charities pay the same. We have noted a significant drop in membership amongst small charities, so this is something that we will review in 2023/24.

We continue to be 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 does not

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

We are inclusive:

**Charity Evaluation Working Group (ChEW)**  
**Registered charity number: 1184808**  
**Trustees' Report**  
**for the year ended 31 August 2023**

- 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

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set. We exist to serve people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social and physical wellbeing of those in our local community.

The Charity provides a safe working environment for visitors, members, workers and volunteers and any serious incidences are reported in accordance with our safeguarding policy. There were no serious incidents during the year ended 31 August 2023.

Fundraising

The Charity does not raise funds from the public in the form of donations.

The Charity does not use the services of a professional fundraiser or commercial participator in the process of raising funds. Also, the Charity (or any person acting on its behalf) is not subject to any voluntary scheme for regulating fundraising, or voluntary standard for fundraising in respect of activities on behalf of the Charity.

The Charity (or any person acting on its behalf) has not received any complaints in regard to its fundraising activities.

Activities during the year

The following activities were carried out during the year:

- quarterly peer learning events, where we focused on technical topics, and "Bitesize" events, where members shared their experiences;  
In total, we delivered four events this year (three Quarterly Member events, one Bitesize event) to 310 people as well as our pilot version of the Peer Learning Programme (PLP) to 8 members from 8 different organisations. PLP generated a total of £3,600.
- Emerging Evaluators Programme (EEP);  
We delivered our second instalment of our Emerging Evaluators Programme (April 2023 - July 2023), delivering the course to 16 participants from 12 different organisations. EEP generated a total of £7,200.
- ChEW meet & chat;  
We matched members each month to meet for a virtual coffee. Meet & Chat had consistent numbers throughout the year, with an average of 20 members signing up to the initiative every month.

**Charity Evaluation Working Group (ChEW)**  
**Registered charity number: 1184808**  
**Trustees' Report**  
**for the year ended 31 August 2023**

**Financial review**

Principal sources of funding

The largest contribution to the Charity is from its membership subscriptions and grants received.

The Trustees wish to express their sincere appreciation to all its members for their subscriptions and to Power to Change and Paul Hamlyn Foundation for the grants we received in support to the work of the Charity, particularly to advance issues of equity in evaluation.

Financial review

The Charity achieved a surplus of £45,126 for the financial year. At 31 August 2023, the Charity held total funds of £51,805; £52,979 of which was cash at the bank and in hand. This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

Reserves policy

The trustees have a forecast of the level of free reserves, (that is, those funds not tied up in fixed assets) that the Charity will require to sustain its day-to-day obligations. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to maintain the forecasted level of reserves to allow for financial flexibility and stability in light of the Charity's dependence on voluntary subscriptions.

Investment policy

The trustees have adopted a strong, socially responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves (as long-term funding cannot be guaranteed) so, for the current period, we have placed surplus funds in the Charity's bank current account.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels detailed above; in addition to an annual review of the controls over key financial systems carried out through an internal audit process.

Internal control risks are minimised by authorisation procedures for all financial transactions. Policies and procedures are in place to ensure compliance with health and safety regulations by, and for, staff, volunteers and visitors.

The trustees have also examined other operational and business risks which we face and confirm that they have taken steps to mitigate any significant risks.

**Charity Evaluation Working Group (ChEW)**  
**Registered charity number: 1184808**  
**Trustees' Report**  
**for the year ended 31 August 2023**

**Structure, governance and management**

Governing document

Charity Evaluation Working Group (ChEW) 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. The Charity is governed by Articles of Association dated 7 August 2019.

Organisational structure

Quarterly trustee meetings are led by Dr. Jami Louise Dixon or David Salisbury. Trustees are organised into operational groups to conduct the work of the Charity. A membership and engagement coordinator is contracted by the Charity to arrange and deliver key activities, and another contractor ensures operational administration is completed.

Volunteers

There was 1 volunteer, excluding trustees, throughout the year who aided in the running of the Charity.

Recruitment and appointment of trustees

Recruitment procedures for new trustees would include advertising the position on common online platforms, followed by a two-stage interview process with existing trustees forming a panel.

There were no new or additional trustees recruited in the year to 31 August 2023.

Trustee induction and training

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with the Charity's rules and practices. These cover:

- the obligations of Trustee Board;
- the operational framework for the Charity;
- the current financial position and revenue generation; and
- future plans and objectives.

**Trustees**

The following persons served as trustees during the year:

Archibald Hamsfield Roderick Graham, Treasurer (resigned 31 March 2023)  
Lucy Gleave (resigned 26 December 2023)  
Dr. Jami Louise Dixon, Co-Chair  
Vinal Khushal Karania  
David Robert Salisbury, Co-Chair  
Charlotte Fielder  
Kristy Evers (appointed 3 January 2023)

Secretary

Karen Scanlon

**Charity Evaluation Working Group (ChEW)**  
**Registered charity number: 1184808**  
**Trustees' Report**  
**for the year ended 31 August 2023**

**Trustees' responsibilities**

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. 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.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
  - (i) to select suitable accounting policies and apply them on a consistent basis; and
  - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records.

**Disclosure of information to independent examiners**

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 1 July 2024 and signed on its behalf.



David Robert Salisbury, Co-Chair  
Trustee



**Charity Evaluation Working Group (ChEW)**  
**Independent Examiner's Report**  
**to the members of Charity Evaluation Working Group (ChEW)**

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 August 2023 which are set out in pages 1 to 17.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mark Jackson  
(Senior Statutory Auditor)

for and on behalf of  
Jacksons Chartered Accountants  
First Floor, Albion House  
Albion Street  
Hull  
HU1 3TE

1 July 2024

**Charity Evaluation Working Group (ChEW)**  
**Statement of Financial Activities**  
**for the year ended 31 August 2023**

	<b>Notes</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Income from charitable activities</b>	2	18,940	11,294
Expenditure on charitable activities		(11,058)	(15,750)
<b>Net operating income/(expenditure)</b>		<u>7,882</u>	<u>(4,456)</u>
Administrative expenses		(7,756)	(4,680)
Other operating income	3	45,000	29
<b>Operating surplus/(deficit)</b>		<u>45,126</u>	<u>(9,107)</u>
<b>Movement in funds: Net income/(expenditure)</b>		<u>45,126</u>	<u>(9,107)</u>
<b>Reconciliation of funds</b>			
Net movement in funds		45,126	(9,107)
Total funds brought forward		6,679	15,786
<b>Total funds carried forward</b>		<u>51,805</u>	<u>6,679</u>

**Charity Evaluation Working Group (ChEW)**  
**Statement of Financial Position**  
**as at 31 August 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	5	1,089	1,437
Cash at bank		52,979	6,757
		<u>54,068</u>	<u>8,194</u>
<b>Creditors: amounts falling due within one year</b>	6	(2,263)	(1,515)
<b>Net current assets</b>		<u>51,805</u>	<u>6,679</u>
<b>Net assets</b>		<u>51,805</u>	<u>6,679</u>
<b>Capital and reserves</b>			
Unrestricted funds	7	9,584	6,679
Restricted funds	7	42,221	-
<b>Total equity</b>		<u>51,805</u>	<u>6,679</u>



David Robert Salisbury, Co-Chair  
Trustee

Approved by the board on 1 July 2024

**Charity Evaluation Working Group (ChEW)**  
**Statement of Changes in Charitable Funds**  
**for the year ended 31 August 2023**

*This schedule does not form part of the statutory accounts*

	<b>Income and Expenditure account £</b>	<b>Total £</b>
<b>At 1 September 2021</b>	15,786	15,786
Deficit for the financial year	(9,107)	(9,107)
<b>At 31 August 2022</b>	<u>6,679</u>	<u>6,679</u>
<b>At 1 September 2022</b>	6,679	6,679
Surplus for the financial year	45,126	45,126
<b>At 31 August 2023</b>	<u>51,805</u>	<u>51,805</u>

**Charity Evaluation Working Group (ChEW)**  
**Statement of Cash Flows**  
**for the year ended 31 August 2023**

	<b>Notes</b>	<b>2023</b> £	<b>2022</b> £
<b>Operating activities</b>			
Profit/(loss) for the financial year		45,126	(9,107)
Adjustments for:			
Decrease in debtors		348	10,892
Increase/(decrease) in creditors		748	(4,815)
		<u>46,222</u>	<u>(3,030)</u>
 Cash generated by/(used in) operating activities		<u>46,222</u>	<u>(3,030)</u>
<b>Net cash generated/(used)</b>			
Cash generated by/(used in) operating activities		46,222	(3,030)
Net cash generated/(used)		<u>46,222</u>	<u>(3,030)</u>
Cash and cash equivalents at 1 September		6,757	9,787
Cash and cash equivalents at 31 August		<u>52,979</u>	<u>6,757</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>52,979</u>	<u>6,757</u>

**Charity Evaluation Working Group (ChEW)**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2023**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

***Income***

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

Donated goods and services are recorded at their expected cost.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

***Fund accounting: restricted and unrestricted funds***

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

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

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

**Charity Evaluation Working Group (ChEW)**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2023**

***Going concern***

The accounts have been prepared on the going concern basis, which assumes that the Charity will be in operational existence twelve months from the date of approval of these accounts. The trustees are satisfied that this basis is appropriate.

There are no material uncertainties.

***Provisions***

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

***Government grants***

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

<b>2 Analysis of income from charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Membership subscriptions	7,888	5,180
Peer-learning programmes	7,550	6,114
Emerging Evaluators programme	3,502	-
	<u>18,940</u>	<u>11,294</u>
By geographical market:		
UK	<u>18,940</u>	<u>11,294</u>
<b>3 Analysis of other operating income</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants received		
Paul Hamlyn Foundation	40,000	-
Power to Change	5,000	-
Other income: Events	-	29
	<u>45,000</u>	<u>29</u>

**4 Role played by general volunteers**

Volunteers play a vital role in the running of the Charity and their contribution helps the Charity achieve its objectives.

**Charity Evaluation Working Group (ChEW)**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2023**

<b>5 Debtors</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Trade debtors		<u>1,089</u>	<u>1,437</u>
<b>6 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Trade creditors		<u>2,263</u>	<u>1,515</u>
<b>7 Funds</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
At 1 September		6,679	15,786
Net income/(expenditure) for the financial year		45,126	(9,107)
At 31 August		<u>51,805</u>	<u>6,679</u>
<b>Reserves</b>			
		<b>2023</b>	<b>2022</b>
<b><i>Restricted and unrestricted funds</i></b>		<b>£</b>	<b>£</b>
At 1 September	<i>Unrestricted funds</i>	6,679	3,181
	<i>Restricted funds</i>	-	12,605
Net income for the financial year	<i>Unrestricted funds</i>	2,905	3,498
	<i>Restricted funds</i>	42,221	(12,605)
At 31 August	<i>Unrestricted funds</i>	9,584	6,679
	<i>Restricted funds</i>	42,221	-
	<i>Total funds carried forward</i>	<u>51,805</u>	<u>6,679</u>

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

The restricted funds as detailed above have been set aside / designated for the "Equitable Evaluation Collecting Scoping" project and other projects relating to advancing issues of equity in evaluation.



**Charity Evaluation Working Group (ChEW)**  
**Notes to the Financial Statements**  
**for the year ended 31 August 2023**

**8 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 £</b>	<b>2022 £</b>
Current assets	11,847	42,221	54,068	8,194
Current liabilities	(2,263)	-	(2,263)	(1,515)
	<u>9,584</u>	<u>42,221</u>	<u>51,805</u>	<u>6,679</u>

**9 Related party transactions**

No trustees were paid any remuneration (compensation) or received any other benefits from employment with the Charity or a related entity nor did any trustee claim expenses or had their expenses met by the Charity.

**10 Presentation currency**

The financial statements are presented in Sterling, rounded to the nearest pound (£).

**11 Legal form of entity and country of incorporation**

Charity Evaluation Working Group (ChEW) is an unincorporated charity and registered with the Charity Commission for England and Wales.

**12 Principal place of business**

The address of the charity's principal place of business and registered office is:

43 Laurel Apartments  
Townsend Street  
London  
SE17 1HG

**Charity Evaluation Working Group (ChEW)**  
**Detailed Statement of Financial Activities**  
*also Income and Expenditure Account*  
**for the year ended 31 August 2023**

	Notes	2023 £	2022 £
<b>Income from charitable activities</b>			
Membership subscriptions	2	7,888	5,180
Peer-learning programmes		7,550	6,114
Emerging Evaluators programme		3,502	-
		<u>18,940</u>	<u>11,294</u>
<b>Expenditure on charitable activities</b>			
Subcontractor costs: Meeting/Workshop coordinator		(11,058)	(15,750)
		<u>(11,058)</u>	<u>(15,750)</u>
<b>Net operating income/(expenditure)</b>		<u>7,882</u>	<u>(4,456)</u>
Administrative expenses			
Support costs		(1,406)	(1,420)
Governance costs		(6,350)	(3,260)
Other operating income		45,000	29
<b>Operating surplus/(deficit)</b>		<u>45,126</u>	<u>(9,107)</u>
<b>Movement in funds: Surplus/(deficit)</b>		<u>45,126</u>	<u>(9,107)</u>

**Charity Evaluation Working Group (ChEW)**  
**Detailed Income and Expenditure Account**  
**for the year ended 31 August 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income from charitable activities</b>		
Membership subscriptions	7,888	5,180
Peer-learning programmes	7,550	6,114
Emerging Evaluators programme	3,502	-
	<u>18,940</u>	<u>11,294</u>
<b>Expenditure on charitable activities</b>		
Subcontractor costs: Meeting/Workshop coordinator	<u>11,058</u>	<u>15,750</u>
<b>Administrative expenses</b>		
<u>Support costs</u>		
General administrative expenses:		
Bank charges	226	114
Software	1,111	1,306
Bad debts	69	-
	<u>1,406</u>	<u>1,420</u>
Support costs	<u>1,406</u>	<u>1,420</u>
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	675	-
Consultancy fees	-	103
Other legal and professional fees	5,675	3,157
Governance costs	<u>6,350</u>	<u>3,260</u>
<i>Administrative expenses</i>	<u>7,756</u>	<u>4,680</u>
<b>Other operating income</b>		
Grants received		
Paul Hamlyn Foundation	40,000	-
Power to Change	5,000	-
Other income: Events	-	29
	<u>45,000</u>	<u>29</u>