

Charity number: 1184808  
Company number: CE018464

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## **CHARITY EVALUATION WORKING GROUP (CHEW)**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 AUGUST 2024**

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**CHARITY EVALUATION WORKING GROUP (CHEW)****CHARITY INFORMATION**

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<b>Trustees</b>	Dr Jami Louise Dixon, Co-Chair David Robert Salisbury, Co-Chair Karen Scanlon, Secretary Archibald H. R. Graham, Treasurer (resigned 31 March 2024) Abhishek Velani, Treasurer (appointed 30 November 2024) Vinal Khushal Karania Charlotte Fielder Kristy Evers (appointed 3 January 2024) Kelly Bradshaw-Walsh (appointed 1 March 2024)
<b>Charity number</b>	1184808
<b>Company number</b>	CE018464
<b>Principal office</b>	36 Carr Manor Drive Leeds LS17 5AU
<b>Bankers</b>	Santander UK Plc Bridle Road Bootle Merseyside L30 4GB
<b>Independent Examiner</b>	Jacksons Chartered Accountants First Floor Albion House Albion Street Hull HU1 3TE
<b>Governing document</b>	Articles of Association dated 7 August 2019

The Trustees present their annual report together with the financial statements of the Charity Evaluation Working Group (ChEW) for the year 1st September 2023 to 31st August 2024.

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 and 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 recognised and used to create meaningful social change.

Our mission is to maximise 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)'.

In 2023/24 we focused on making the charity more sustainable, through consistent delivery and diversifying our income.

Our specific 2023/24 objectives were to:

- deliver quality events and attract new members so as to generate £10k through membership;
- deliver revised, quality peer-learning services that generate further income; and
- explore new income generation streams, focusing on a festival/conference style event

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

We originally began in 2011 as an informal group of like-minded people who wanted to learn from each other over a cup of 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. We formally constituted as a CIO in August 2019.

In 2022/2023 we revised our membership structure because we noted a significant drop in membership amongst small charities, and although we tried to increase our membership, we know we need to do more to directly target small charities. We will prioritise attracting more small charities in 2024/25.

The charity relies on the contribution of trustee volunteer time and expertise, particularly in order to deliver new programme development and festival events. There were no volunteers, excluding trustees, throughout the year who aided in the running of the Charity.

Beyond our trustees, no significant use of volunteers is required to carry out business-as-usual operations. In 2024/25 we will recruit a part time 'Head of ChEW' to carry out executive, strategic and operational activities in support of our objectives.

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

## CHARITY EVALUATION WORKING GROUP (CHEW)

### TRUSTEES' REPORT

- 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 for 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**

- 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 is not and actively bring in/ reach out to unheard voices
- We champion the importance of equitable evaluation practice, so that it is recognised as a 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 regular 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 evaluation leaders

In this financial year we paused the delivery of our Emerging Evaluators programme so that we could identify a more time-efficient method of delivery.

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

The Charity Evaluation Working Group (ChEW) is committed to enhancing the efficiency and effectiveness of charities and voluntary organisations by improving their capacity for impact measurement and evaluation.

The activities undertaken by ChEW directly contribute to this objective and align with our charitable purposes by fostering a learning community, providing expert resources, and supporting the development of equitable evaluation practices.

The following key activities have been carried out during the year to advance these aims, ensuring meaningful public benefit:

#### 1. **Peer Learning and Knowledge Sharing**

ChEW delivers **quarterly peer learning events** and **bitesize sessions**, where members engage in discussions on evaluation techniques, challenges, and best practices. These sessions provide valuable opportunities for professional development, enabling charities to adopt evidence-based decision-making practices that enhance their effectiveness in delivering social impact.

*Public Benefit:* By equipping charities and voluntary organisations with improved evaluation capabilities, these activities help them allocate resources efficiently and demonstrate accountability to funders, beneficiaries, and the public.

#### 2. **Capacity Building Through Training and Development**

ChEW offers **peer learning programmes** tailored for evaluation leaders in the third sector. These programmes enhance skills in impact measurement, ensuring that charities are equipped to assess and improve their services based on reliable data.

*Public Benefit:* Strengthening the capacity of charity professionals ensures better service delivery for

beneficiaries and promotes a culture of continuous improvement within the sector.

3. **Networking and Community Building**

Through initiatives like **ChEW Meet & Chat**, we facilitate one-on-one networking opportunities, allowing members to share knowledge and experiences in a more informal setting. Our **annual Festival of Impact and Evaluation** brings together a diverse range of evaluators, funders, and charity professionals to discuss emerging trends and challenges in the sector.

*Public Benefit:* By fostering collaboration and peer support, ChEW contributes to a more connected and knowledgeable third sector, ultimately benefiting the wider public through more effective charitable interventions.

4. **Advancing Equitable Evaluation Practices**

As part of our commitment to fairness and inclusivity in evaluation, ChEW continues to collaborate with stakeholders to develop **the Equitable Evaluation Collective (EEC)**. This initiative explores ways to ensure evaluation methodologies reflect diverse perspectives and avoid systemic biases.

*Public Benefit:* Encouraging equitable evaluation practices leads to more accurate and representative assessments of charitable impact, ensuring that interventions address the needs of all beneficiaries, particularly marginalised communities.

5. **Providing Accessible Resources and Support**

ChEW maintains a repository of **evaluation tools, case studies, and guidance materials** to support charities in their impact measurement efforts. These resources are shared freely or at a low cost to ensure accessibility.

*Public Benefit:* By making evaluation knowledge widely available, we empower charities of all sizes – particularly small and under-resourced organisations – to strengthen their effectiveness and accountability.

Through these initiatives, ChEW plays a vital role in promoting a culture of evidence-based decision-making in the charity sector, ultimately leading to more impactful services and improved outcomes for the communities served by our members.

**Achievements and performance**

**a. Main achievements of the Charity**

- **Membership:**

- The overall retention rate for 2023-2024 significantly increased to 64%, a notable improvement from 32% in 2022-2023.
- ChEW successfully recruited 17 new members in 2023-2024.
- The total membership count at the end of 2023-2024 stands at 61, a 20% decrease from the previous year (76).

- **Online Events:** In total, we delivered five online events to 302 people.

- We held in-person events 'Festival of Impact & Evaluation.' We had 62 attendees and generated £14,530 in revenue.

- **Peer Learning Programme:** We delivered our pilot version of the Peer Learning Programme (PLP) to 8 members from 8 different organisations. PLP generated a total of £3,465.

- **Meet & Chat:** Meet & Chat has consistent numbers throughout the year, with an average of 20 members signed up to the initiative every month

## Events

### a. Festival July 2024

In July 2024 we launched a new conference style event - the ChEW Festival of Impact and Evaluation. The objectives of the event were to bring together evaluators from across the sector, share good practice, inspire evaluators across the sector and to improve ChEW's financial sustainability.

The event was hosted at the National Audit Office in London and attracted 62 delegates. We also received a £500 sponsorship from Ipsos MORI - resulting in a total income of £14,310. This enabled generation of c.£9000 of unrestricted funds that can be used to reinvest and ensure adequate reserves for ChEW in the future.

The event was integrated with other ChEW activities - providing opportunities for members to present their work, opportunities for networking and an element introducing charity members to suppliers. The work of the Equitable Evaluation Collective was presented in the plenary section of the conference.

Feedback from the event was very positive and there were some suggestions for improvement in the future - including feedback on the venue, catering and suggestions for future activities. We have reviewed feedback and will consider the possibility of future similar events as part of our planning meeting for 2024-2025.

### b. Other Events

In the financial year September 2023 to August 2024, we hosted five online events. They were:

- Bitesize: Large-scale Macmillan Service Evaluation (Sept 2023)
- To Commission or not to Commission? (Nov 2023)
- Establishing an Evaluation Culture (Dec 2023)
- Bitesize: What does the Rise of AI Mean for Evaluation? (Mar 2024)
- Learning from Evaluation: Moving Beyond the Report (Apr 2024)

Key findings and trends identified by the feedback received on all five of these events:

- High satisfaction rates: Across all events, there was a consistent trend of high satisfaction, with 100% of respondents stating they were either "satisfied" or "extremely satisfied" with the events.
- Strong appetite for future attendance: An overwhelming majority (98% or higher) of respondents from all events indicated they would be likely to attend future ChEW events.
- Value of new and refresher information: A significant proportion of attendees found the events beneficial for both gaining new knowledge and refreshing existing understanding of evaluation-related topics.
- Practical application of learning: While many attendees (averaging around 45% across the events) saw immediate opportunities to use the information and learning from the events, a larger portion (averaging 53%) indicated they might use it in the future but did not have immediate plans.
- Consistently delivering high-quality events: The high satisfaction scores across all events demonstrate ChEW's success in consistently providing valuable content and a positive learning experience.
- Cultivating a strong community: The strong interest in future events indicates that ChEW is successfully building a community of engaged individuals interested in evaluation.
- Translating learning into practice: While the events are successful in imparting knowledge, exploring providing materials like follow-up resources or workshops could help attendees apply learning in their work.

Overall, the feedback from these events is overwhelmingly positive. The events are highly valued by attendees for their informative content, engaging format, and relevance to their work. The high satisfaction rates and strong interest in future events are a testament to the effectiveness of ChEW's approach to promoting learning and community building in the field of evaluation.

### Emerging Evaluators Programme

We decided to pause this programme this year due to trustee changes and also recognise that the model, although impactful, was time intensive. We will relook at the feasibility of delivering this, or how we adapt our offer in 2024/25.

### Peer Learning Programme 2024

In the Summer of 2024, we again launched our course aimed at managers and leaders in evaluation in the VCSE sector. We amended the design of the course following feedback from the first year of the course.

This course has had positive take up achieving 9 participants. In the coming financial year, we will complete the full delivery of the programme and evaluation of the course.

### Equitable Evaluation Collective

We continue to work in partnership with TSIC to progress the Equitable Evaluation Collective, which is in line with ChEW's ambition to influence the sector on important issues.

Using funding from the Paul Hamlyn Foundation, we co-delivered a piece of scoping research. ChEW engaged Milka Fisiha to support the process. The research involved a document review, engaging a Fair evaluation working group, and 13 interviews.

We presented findings at the ChEW Festival of Impact in July 2024 and then ran a workshop with a small number of evaluators interested in shaping the next steps of the EEC. The official report launch will be across the country in September 2024.



Phase 2, planned for 2024/25, involves formally launching the report, developing a governance model for EEC and engaging influential stakeholders like funders and other infrastructure organisations.

### 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

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.

### c. Principal funding

The Charity is primarily funded by membership subscriptions, grants received and paid for training and events.

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

### d. Financial outcomes

In the period ended 31 August 2024, the incoming resources were £24,665 (2023 - £63,871).

The resources expended in the period were £43,164 (2023 - £18,745).

The charity incurred a deficit of £18,499 (2023 - £45,126 surplus) with the balance of funds brought forward being £51,805 and the carried forward fund balance as of 31 August 2024 being £33,306.

## 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 governance of the Charity Evaluation Working Group (ChEW) is vested in the Board of Trustees, who are responsible for ensuring that the organisation operates in accordance with its charitable objectives and complies with all legal and regulatory requirements.

ChEW is constituted as a Charitable Incorporated Organisation (CIO) and adheres to the appointment and election processes set out in its governing document, the CIO Foundation Model Constitution. Trustees are appointed through the following methods:

1. **Election by Members:** Trustees may be elected by the charity's members at the Annual General Meeting (AGM) or a specially convened general meeting. The election process ensures that trustees are selected based on their skills, experience, and ability to contribute to the effective governance of the charity.
2. **Co-option by the Board:** The Board of Trustees may co-opt individuals onto the board to fill vacancies or bring in additional expertise as needed. Such co-opted trustees serve until the next AGM, where they may stand for election if they wish to continue their role.
3. **Nomination and Selection Process:** To ensure a transparent and inclusive approach, ChEW operates an open recruitment process for prospective trustees. This involves:
  - Publicising trustee vacancies through appropriate networks and platforms.
  - Inviting applications from individuals with the requisite skills and commitment to the charity's mission.
  - Conducting a fair selection process, which may include interviews and assessments against competency criteria aligned with the charity's strategic priorities.
4. **Terms of Office:** Trustees typically serve for a term of 4 years, after which they may stand for re-election if eligible. To ensure continuity and effective succession planning, terms may be staggered so that not all trustees are replaced at the same time.

5. **Resignation and Removal:** Trustees may resign at any time by giving written notice to the Board. The Board also reserves the right to remove trustees in cases of misconduct, failure to fulfil their duties, or other circumstances as outlined in the governing document.
6. **Induction and Training:** Newly appointed trustees undergo an induction process to familiarise them with the charity's operations, governance responsibilities, and regulatory obligations. Continuous training and development opportunities are provided to ensure trustees remain informed and effective in their roles.

By implementing these methods, ChEW ensures that its Board of Trustees remains diverse, skilled, and committed to furthering the charity's mission while maintaining good governance practices.

### 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 **14 May 2025** and signed on their behalf by:

*Abhishek Velani*  
Abhishek Velani (May 28, 2025 13:24 GMT+1)

**Abhishek Velani**  
(Trustee and Treasurer)

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## CHARITY EVALUATION WORKING GROUP (CHEW)

### Independent Examiner's Report

#### to the members of Charity Evaluation Working Group (ChEW)

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I report to the trustees on my examination of the accounts of the above charitable company ('the Charity') for the year ended 31 August 2024 which are set out in pages 10 to 18.

#### **Responsibilities and basis of report**

As the Charity's trustees and directors, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Companies Act 2006 ('the 2006 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

**14 May 2025**

CHARITY EVALUATION WORKING GROUP (CHEW)

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
Donations, legacies and grants	3	-	-	-	44,931
Charitable activities	4	24,665	-	24,665	18,940
<b>Total income</b>		<b>24,665</b>	<b>-</b>	<b>24,665</b>	<b>63,871</b>
<b>Expenditure on:</b>					
Charitable activities	5	7,754	23,158	30,912	11,058
Administrative expenses		12,252	-	12,252	7,687
<b>Total expenditure</b>		<b>20,006</b>	<b>23,158</b>	<b>43,164</b>	<b>18,745</b>
<b>Net income / (expenditure) for the year before transfers</b>		<b>4,659</b>	<b>(23,158)</b>	<b>(18,499)</b>	<b>45,126</b>
<b>Net movement in funds</b>		<b>4,659</b>	<b>(23,158)</b>	<b>(18,499)</b>	<b>45,126</b>

**Reconciliation of funds**

Balance brought forward	51,805	6,679
Net movement in funds	(18,499)	45,126
<b>Balance carried forward</b>	<b>33,306</b>	<b>51,805</b>

CHARITY EVALUATION WORKING GROUP (CHEW)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Bank and cash in hand		33,994	52,979
Debtors	8	2,314	1,089
		<b>36,308</b>	<b>54,068</b>
<b>Creditors</b>			
Amounts falling due within one year	9	(3,002)	(2,263)
<b>Net current assets/(liabilities)</b>		<b>33,306</b>	<b>51,805</b>
<b>Net assets</b>		<b>33,306</b>	<b>51,805</b>
<b>Funds</b>			
Restricted funds	11	19,063	42,221
Unrestricted funds	11	14,243	9,584
<b>Total funds</b>		<b>33,306</b>	<b>51,805</b>

The financial statements were approved and authorised for issue by the Trustees on **14 May 2025** and signed on their behalf by:

*Abhishek Velani*  
Abhishek Velani (May 28, 2025 13:24 GMT+1)

**Abhishek Velani**  
(Trustee and Treasurer)

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## CHARITY EVALUATION WORKING GROUP (CHEW)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1. General information

##### 1.1 Legal form of entity and country of incorporation

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

The Charity's principal office address is given in the charity information on page 1.

##### 1.2 Public benefit entity

Charity Evaluation Working Group (ChEW) is a registered charity and meets the definition of a public benefit entity under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity operates to promote and enhance the efficiency and effectiveness of charities and voluntary organisations by supporting best practices in impact measurement and evaluation.

In delivering its objectives, ChEW provides peer learning opportunities, training programmes, networking events, and research initiatives that contribute to the wider public benefit by improving the effectiveness of charitable organisations.

The financial statements have been prepared in accordance with the requirements applicable to public benefit entities.

##### 1.3 Presentation

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

#### 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 Going concern

The Trustees have assessed the financial position of the Charity Evaluation Working Group (ChEW) and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

In making this assessment, the Trustees have considered the current financial position, future funding prospects, and anticipated income and expenditure. While the charity incurred a deficit of £17,644 during the year ended 31 August 2024, it maintains a positive reserves balance of £33,832 as at the balance sheet date. Additionally, income streams from membership subscriptions, training

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## CHARITY EVALUATION WORKING GROUP (CHEW)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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programmes, and event revenues remain steady, and the Trustees continue to explore new opportunities for funding and income diversification.

The Trustees have also considered potential financial risks, including any uncertainties in income generation, and are confident that appropriate measures are in place to mitigate these risks. Based on this assessment, the Trustees believe that there are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern.

Accordingly, the financial statements have been prepared on a going concern basis.

#### 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 Donated goods, facilities, and services

Donated goods, facilities, and services are recognised as income when the charity has control over the resource, it is probable that economic benefits will flow to the charity, and the fair value of the donated item can be reliably measured.

Donated goods, such as materials or equipment provided for charitable activities, are recognised at their estimated fair value at the time of receipt. Donated facilities, such as free or subsidised use of office space or event venues, are recognised as income and a corresponding expense at the estimated market value of the service provided.

Donated professional services, including pro bono consultancy, training, or other expertise, are recognised as income where the service provided would otherwise have been purchased by the charity. The value is measured at the estimated cost the charity would have incurred if it had paid for the service at a commercial rate.

Where the contribution of donated goods, facilities, or services is not capable of reliable measurement, no amount is recognised in the financial statements, but details may be disclosed in the Trustees' Report where significant.

#### 2.5 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 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.

#### 2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity

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## CHARITY EVALUATION WORKING GROUP (CHEW)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 2.7 Debtors

Debtors are recognised at the settlement amount due after any necessary provision for doubtful or irrecoverable amounts. Trade and other debtors, including amounts receivable from grants, membership fees, or event income, are initially recorded at transaction value and subsequently measured at amortised cost, less any provision for impairment.

Where there is objective evidence that a debtor balance may not be fully recoverable, an impairment provision is recognised in the Statement of Financial Activities. The carrying amount of debtors is reviewed regularly, and any adjustments for bad or doubtful debts are recognised in the period in which they are identified.

#### 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.

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.

#### 2.9 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 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.

#### 2.11 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK corporation tax purposes.

Irrecoverable VAT is, in accordance with standard accounting practice, included in the cost of those items to which it relates.



**CHARITY EVALUATION WORKING GROUP (CHEW)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024**

**3 Donations, legacies and grants**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Grants	-	-	-	-	44,931	44,931
<b>Total donation, legacies and grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,931</b>	<b>44,931</b>

**4 Income from charitable activities**

	<b>2024</b>			<b>2023</b>		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Membership subscriptions	6,670	-	6,670	7,888	-	7,888
Peer-learning programmes	3,465	-	3,465	7,550	-	7,550
Emerging Evaluators programme	-	-	-	3,502	-	3,502
Learning and networking conferences	14,530	-	14,530	-	-	-
<b>Total charitable activities</b>	<b>24,665</b>	<b>-</b>	<b>24,665</b>	<b>18,940</b>	<b>-</b>	<b>18,940</b>

**5 Expenditure on charitable activities by fund type**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Empowerment of community of charity evaluators	20,006	23,158	43,164	15,966	2,779	18,745
	<b>20,006</b>	<b>23,158</b>	<b>43,164</b>	<b>15,966</b>	<b>2,779</b>	<b>18,745</b>

**Analysis of direct costs**

	<b>2024 £</b>	<b>2023 £</b>
Workshop facilitators fees	840	4,158
Project management costs	1,125	-
Project design & delivery costs	20,779	-
Workshop Participation Costs	1,200	-
Venue hire	3,421	-
	<b>27,365</b>	<b>4,158</b>

**CHARITY EVALUATION WORKING GROUP (CHEW)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024**

**6 Independent examiner's remuneration**

The independent examiner's remuneration amounts to a fee of £1,200 (2023 - £675).

**7 Trustee remuneration, expenses and related party transactions**

During the year, no Trustees received any remuneration or other benefits (2023 - £Nil).

During the year ended 31 August 2024 £240 expenses were reimbursed or paid directly to 1 Trustee for the purchase of gratuitous vouchers given to workshop participants and incurred in the course of carrying out their trustee duties (2023 - £Nil to no Trustee).

There were no other related party transactions that require disclosure in accordance with the Charities SORP (FRS 102). No trustee or any other person related to the charity had any personal interest in any transactions or arrangements entered into by the charity.

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,314	1,089

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	675	1,588
Accruals and deferred income	2,327	675
	<b>3,002</b>	<b>2,263</b>

**10 Analysis of net assets between funds**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Current assets	17,245	19,063	36,308	54,068
Creditors due within one year	(3,002)	-	(3,002)	(2,263)
	<b>14,243</b>	<b>19,063</b>	<b>33,306</b>	<b>51,805</b>

**11 Summary of funds**

	<b>At 1 September 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 August 2024 £</b>
<b>Unrestricted funds</b>					
General Fund	9,584	24,665	(20,006)	-	14,243
<b>Restricted funds</b>					
Paul Hamlyn Foundation	40,000	-	(23,104)	-	16,896
Power To Change	2,221	-	(54)	-	2,167
<b>Total restricted funds</b>	42,221	-	(23,158)	-	19,063
<b>Total of funds</b>	<b>51,805</b>	<b>24,665</b>	<b>(43,164)</b>	<b>-</b>	<b>33,306</b>

CHARITY EVALUATION WORKING GROUP (CHEW)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Summary of funds (Prior year)

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
<b>Unrestricted funds</b>					
General Fund	6,679	18,871	(15,966)	-	9,584
<b>Restricted funds</b>					
Paul Hamlyn Foundation	-	40,000	-	-	40,000
Power To Change	-	5,000	(2,779)	-	2,221
<b>Total restricted funds</b>	-	45,000	(2,779)	-	42,221
	<b>6,679</b>	<b>63,871</b>	<b>(18,745)</b>	<b>-</b>	<b>51,805</b>

**CHARITY EVALUATION WORKING GROUP (CHEW)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income from charitable activities</b>		
Membership subscriptions	6,670	7,888
Peer-learning programmes	3,465	7,550
Emerging Evaluators programme	-	3,502
Events income	14,530	-
	<b>24,665</b>	<b>18,940</b>
<b>Expenditure on charitable activities</b>		
Meeting/Workshop facilitators fees	7,808	11,058
Workshop participation costs	1,125	-
Project design & delivery costs	20,779	-
Project management costs	1,200	-
	<b>30,912</b>	<b>11,058</b>
<b>Administrative expenses</b>		
<u>Support costs</u>		
Venue hire	3,421	-
Bank charges	547	226
Software	1,192	1,111
Sundry expenses	35	-
	<b>5,195</b>	<b>1,337</b>
<u>Governance costs</u>		
Independent examination fees	1,200	675
Other legal and professional fees	5,857	5,675
	<b>7,057</b>	<b>6,350</b>
<b>Administrative expenses</b>	<b>12,252</b>	<b>7,687</b>
<b>Other operating income</b>		
Grants received		
Paul Hamlyn Foundation	-	40,000
Power to Change	-	5,000
Other operating income	-	(69)
	<b>-</b>	<b>44,931</b>