

Company Registration Number - 4056956

The Charity Registration Number is :- 1211138

The UK Evaluation Society (UKES)

Report and Accounts

31 December 2025

The UK Evaluation Society (UKES)

Report and accounts for the year ended 31 December 2025

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The UK Evaluation Society (UKES)

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Trustees' Annual Report for the year ended 31 December 2025

The Trustees present their Report and Accounts for the year ended 31 December 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is:- The UK Evaluation Society (UKES).

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1211138.

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The charity does not operate in any overseas jurisdictions.

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 17 July 2024

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

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The principal operating address, telephone number, email and web addresses of the charity are:-

7 Bell Yard

London

WC2A 2JR

Telephone 02035973471

Email Address hello@evaluation.org.uk Web address evaluation.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Kistine Szifris (appointed 17/07/2024)

Fiona Larner (appointed 17/07/2024)

Jonathan Patrick (appointed 17/07/2024)

Jose Argudo (appointed 17/06/2025)

George Bramley (appointed 17/07/2024)

Andi Fugard (appointed 26/04/2026)

Sarah Gonzalez (appointed 26/04/2026)

Faye Gracey (appointed 17/07/2024)

Christoph Korbitz (appointed 17/07/2024)

Sarah Parks (appointed 26/04/2026)

Cormack Quinn (appointed 17/07/2024)

Cristina Rosemberg (appointed 17/07/2025)

Giulia Torella (appointed 17/07/2024)

Charlotte Turner (appointed 26/04/2026)

The following persons served as Trustees during the year ended 31 December 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
<i>Jessica Hind-Ozan</i>	<i>17/07/2024</i>	<i>26/04/2026</i>
<i>Laura Maio</i>	<i>17/07/2024</i>	<i>26/04/2026</i>
<i>Michael Owen</i>	<i>17/06/2024</i>	<i>29/09/2025</i>

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All the trustees are also members of the charity.

Objects and activities of the charity

The charitable purposes of UKES, as set out in its governing document, are:

- To advance the education of the public in the theory and practice of evaluation;
- To promote the use of evaluation for the public benefit; and
- To support the professional development of evaluators and those commissioning or using evaluation.

During 2025, the Society's main activities included:

Annual Conference

To reinforce our UK-wide remit, we committed to taking our annual conference to locations across the UK starting with Glasgow in 2025. With 450 in attendance for the in-person days and an additional 130 tickets sold for the virtual day and livestream, this was the busiest UKES conference to date.

Collaboration on AI with the Campaign for Social Science and the Social Research Association:

- Applications of AI in Public Sector
- Designing and Assuring Equitable AI in Public
- How AI shapes human morality
- Exploring the impact of AI in the Financial sector

Training courses:

- Assessing the Quality of Evidence
- Contribution Analysis x 2
- Essentials in Evaluation x 2
- Evaluation & Value for Money x 4
- Facilitation Skills for Effective Evaluation
- Fundamentals of Realist Evaluation x 3
- Process Tracing x 2
- Qualitative Comparative Analysis x 2
- Theory of Change x 2
- Trauma Informed Evaluation x 2

Special events

- UKES 30th anniversary event with the Foreign, Commonwealth and Development Office (FCDO)
- EvalNatter for early career evaluators
- Free virtual mini-conference: Relational Evaluation: from concept to practice
- Launch of new AI good practice guidance for evaluators

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Webinars

- Inclusive Evaluations: Effectively Engaging Individuals with Complex Needs
- Designing backwards....and other professional learning hacks for a career in evaluating impact
- How do we evaluate complex social systems?
- How to make information visual (= clear + beautiful)
- Qualitative Bayesian Updating with Barbara Befani
- Speaking diplomatically... methods for monitoring and evaluating influencing and diplomacy interventions.
- Trauma-Informed and Resiliency-Focused Evaluation
- Discovering developmental evaluation: an agile, complex and insightful journey
- Using AI in evaluation series: AI-Powered Qualitative Data Collection
- Using AI in evaluation series: Analysing qualitative data with causal mapping
- Using AI in evaluation series: Case Studies from the United Nations
- An introduction to the Qualitative Impact Protocol (QuIP)

Alongside delivering the above events, activities and training courses, 2025 was a year of fully professionalising the organisation: with a staff team that grew to 4 by the year end, we developed our processes and protocols to ensure greater accountability and transparency, developed the website and our social media presence to ensure better engagement with the evaluation community in the UK, and we grew our membership base across different sectors and organisations.

By the end of 2025, the Board had strategic plans in place for the next year that focus on maximizing the potential of our training programme, as core to our objective of education in evaluation, to continuously improve their evaluation knowledge – whether they are technical experts or just starting out as in the sector.

Underpinning this is a survey on the State of Evaluation in the UK which will form the basis of discussions at the conference and our AGM on potential options linked to the professionalization of evaluation.

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The trustees have worked closely with the Executive Director to provide the guidance and oversight needed to ensure the Society fulfils its promise to members. A key focus for this year has been governance and structure and we have made significant progress that saw very competitive elections for trustee positions as we moved into 2026.

Areas with significant skills gaps used as criteria to recruit directly appointable trustees
Deputy Secretary, Deputy Treasurer, Vice Chair positions also advertised, available to existing trustees and those successful in this round.

Our biannual Evaluative Practice publication saw a very high quality of contributions on various topics, and we printed the Spring edition specially to give to conference delegates. We continue to grow our role as a hub for discussion and insights, with pieces on methodologies, approaches and other important evaluation topics.

In 2025, we grew our positive relationship with government evaluation leaders to support our objective of evaluation being used more frequently to understand what works in government policy and programmes and future plans include collaborative events with central government departments.

At the same time, we strengthened our support for evaluation across the charity and nonprofit sector with a requirement for any UKES members to qualify for a significant saving on membership to also be members of the Charities Evaluation Working Group (ChEW). Forming a significant proportion of our membership, we also offered savings for charity members on conference tickets.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit when reviewing the Society's aims and objectives and in planning its activities for the year. UKES advances public benefit by:

- Providing accessible resources, guidance and professional standards for evaluators and commissioners of evaluation;
- Delivering events, conferences, and learning opportunities open to members and non-members;
- Engaging with policy makers, practitioners, and academics to promote the value of high-quality evaluation; and
- Supporting a diverse and inclusive community of evaluation practitioners across the UK.

The main achievements and performance of the charity during the year.

During the year, the trustees are pleased to report the following key achievements:

- Conference attendance reached 580 delegates, including 450 in person, the highest in living memory
- Membership recovered from a quieter year previously to regrow to over 1000 members
- The UKES Guidelines on Using AI in Evaluation were recognized globally for being the first to lay out solid principles to underpin when, how and why to use the potential of AI to improve and enhance evaluation without undermining the rigour, transparency and human oversight that is essential.

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The difference the charity's performance during the year has made to the beneficiaries of the charity.

At its heart, UKES exists to help evaluators do their work better — and in 2025, with over 1,000 members drawn from across the public, charitable, and private sectors, the Society reached more people than at any point in its recent history.

For members working in an often fragmented and rapidly changing professional landscape, UKES provided a trusted community and a reliable source of professional development. The training programme — spanning 23 courses and covering methods from Contribution Analysis to Trauma-Informed Evaluation — gave practitioners at all career stages the skills and confidence to design and deliver more rigorous, ethical, and useful evaluations. With 359 training bookings across the year, members gained directly applicable capability that they were able to bring back into their day-to-day work within government departments, charities, consultancies, and research organisations.

The Annual Conference in Glasgow — the most attended in living memory, with 580 delegates — gave members something that cannot be replicated online: the opportunity to meet peers, discuss shared challenges, and reconnect with a professional community. For early-career evaluators in particular, events such as the EvalNatter and the virtual mini-conference on Relational Evaluation offered accessible entry points into that community, reducing the isolation that many newer practitioners experience.

The webinar series deepened the professional knowledge of members who could not attend in person, covering topics including complex systems evaluation, inclusive evaluation practice, and qualitative methods — all areas of genuine difficulty in professional practice where members have told us they value expert guidance. Our Evaluative Practice publication, printed specially for conference delegates in its Spring edition, gave members a curated space to share and engage with ideas that go beyond the transactional.

For members navigating the fast-moving question of artificial intelligence in their work, UKES provided something uniquely valuable in 2025: clear, principled guidance. The launch of the UKES Guidelines on Using AI in Evaluation, recognised internationally as the first of their kind to set out a rigorous ethical and methodological framework, gave members a practical reference point for decisions they are already facing. This translated directly into greater confidence and reduced risk in members' professional practice.

Taken together, these activities meant that UKES members ended 2025 better informed, better connected, and better equipped to carry out their work with integrity and effectiveness.

The degree to which the achievements and performance during the year have benefited wider society.

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The benefits of UKES's work extend well beyond its membership. Evaluation exists to help society understand what works — and when it is done well, it directly shapes the quality of decisions made about public services, charitable programmes, and policy. By raising the standards and skills of evaluators across the UK, UKES contributes to better outcomes for the people those evaluations ultimately serve.

In 2025, the Society's growing relationship with government evaluation leaders — including the special 30th anniversary event with the Foreign, Commonwealth and Development Office — strengthened the case for evaluation being embedded in how government understands and improves its programmes. This is a public benefit that is indirect but significant: better evaluation in government means better-evidenced decisions, and better-evidenced decisions mean resources directed more effectively towards those who need them.

UKES's collaboration with the Campaign for Social Science and the Social Research Association on a programme of events exploring the applications of AI in the public sector represented a direct contribution to one of the most consequential public policy questions of our time. By convening researchers, practitioners, and policymakers to examine how AI is being used — and what risks it poses — UKES helped ensure that these conversations are grounded in evidence and rigour rather than assumption.

The Society's close relationship with the charity and nonprofit sector, reinforced through the Charities Evaluation Working Group (ChEW) partnership and discounted access for charity members, meant that the benefits of better evaluation practice flowed into organisations working directly with vulnerable and disadvantaged communities. Evaluators working in those settings — better trained, better connected, and better guided by the new AI principles — were more able to ensure that the voices and experiences of service users are properly heard and acted upon. With nearly 4,000 unique visitors to the UKES website each month and a growing social media following, the Society also reached a much broader audience of people with an interest in evaluation who have not yet become members — making the knowledge and practice of evaluation more publicly accessible.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

In line with our Articles, the board is mostly elected with some trustees appointed for their specific expertise. All members are eligible to run for the elected trustee positions and we advertise vacancies on at least an annual basis to ensure a regular rotation of board trustees. Appointed trustees are selected via a process where the role and responsibility is advertised widely through our comms channels, with the specific expertise (governance, finance or business development, for example) emphasized and applications expected to show a significant depth of prior experience. Elected trustees are voted for in a ballot of all members and then approved in a resolution at the next AGM, appointed trustees are approved by the full board in a motion at a board meeting.

The policies and procedures for the induction and training of trustees.

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New trustees receive an induction covering the Society's strategy, governing documents, key policies, recent financial statements, and Charity Commission guidance on trustee responsibilities. The Board encourages ongoing training and development, including through Charity Commission resources and the ICAEW course for trustees.

The charity's organisational structure.

The Board of Trustees holds overall responsibility for the governance and strategic direction of UKES. Day-to-day management is delegated to the senior staff team within a framework of policies and financial controls approved by the Board. The Board meets quarterly and receives regular reports on finance, operations, and strategic progress. The Society operates a number of working groups which contribute to the delivery of the Society's charitable purposes.

Bankers	Starling Bank, 5th Floor, London Fruit And Wool Exchange, 1 Duval Square, London, E1 6PW
Accountants	Practical Bookkeeping and Accountancy Ltd 13 Westport, East Kilbride G75 8QR

Financial review

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(7,948)	(95,960)
Unrestricted Revenue Funds available for the general purposes of the charity	103,582	111,530
Total Funds	103,582	111,530

Financial review of the position at the reporting date, 31 December 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

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Policies on reserves.

The Board of Trustees maintains a reserves policy, adopted in November 2025, which requires UKES to hold unrestricted free reserves of between three and twelve months of average operating expenditure, with a target level of six months. The calculation of average expenditure applies 50% of direct service delivery costs — on the basis that these would reduce proportionally if income fell significantly — and 100% of central administration and indirect costs. For the year ended 31 December 2025, the minimum reserve threshold was £90,000, the target level was £180,000, and the maximum was £360,000. Reserves are monitored monthly by the Treasurer and reported to the Finance and Risk Committee, with a full report to the Board each quarter.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The Board maintains a risk register which is reviewed at each Board meeting. The principal risks and uncertainties facing the Society during the year included:

- Financial sustainability, including dependence on membership income and income from the annual conference and the UKES training programme.
- Maintaining member engagement and growing membership in a competitive landscape
- Governance capacity, including trustee recruitment and retention
- Data protection and cybersecurity risks associated with member data

The Board is satisfied that appropriate mitigations are in place for each identified risk and that major risks have been adequately managed during the year.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

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Looking ahead to 2026, the Board has approved the following strategic priorities:

Develop and grow our membership & community

-Attract and engage members through a high-value experience that drives recruitment and retention and contributes to long-term income growth with significant member only benefits (and includes commissioners, practitioners, users of evaluation evidence, and anyone with an interest in evaluation.)

-Build a diverse community, broad and representative of all backgrounds that will improve relevance and representation

-Create regular opportunities for networking and peer-led discussion to strengthen connections and shared learning

-Consolidate brand recognition and develop advocacy strategy that builds our influence with key stakeholders

Develop our training & professional development

-Continue to deliver high-quality, inclusive, expert-led training and learning opportunities that build capabilities and skills to embed evaluative practice across sectors

-Connect people with jobs & tenders and networking opportunities that support professional growth and career advancement.

-Plan and host a dynamic annual conference that connects evaluators, shares insights, and drives evaluation forward.

Build infrastructure and capacity to support sustainable growth

-Have governance and regulatory compliance systems and processes in place that ensure appropriate adherence to external and internal requirements

-Have operational systems & efficient processes that ensure consistency in delivery

-Develop and invest in our staff team through training and professional support

-Monitor budget figures and identify opportunities for new income generation

Details of The Independent Examiner

Catherine Lee

Member of The Certified Public Accountants Association

13 Westport

Hairmyres

East Kilbride

Lanarkshire

G75 8QR

Statement of the Directors ' and Trustees' Responsibilities

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The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102. (effective 1st January 2016)

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These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 12 June 2026.

Kirstine Szifris

Chair of Trustees, on behalf of the directors and trustees

The UK Evaluation Society (UKES)

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 31 December 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of The Certified Public Accountants Association, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The UK Evaluation Society (UKES)

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 December 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of The Certified Public Accountants Association;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

signed:

The UK Evaluation Society (UKES)

A handwritten signature in black ink, appearing to read 'C Lee', with a stylized flourish at the end.

Catherine Lee - Independent Examiner

The Certified Public Accountants Association

13 Westport
Hairmyres
East Kilbride
Lanarkshire
G75 8QR

This report was signed on 12 June 2026

The UK Evaluation Society (UKES) - Statement of Financial Activities for the year ended 31 December 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	18,751	-	18,751	-
Charitable activities	A2	352,788	-	352,788	169,308
Total income	A	371,539	-	371,539	169,308
Expenditure on:					
Charitable activities	B2	379,487	-	379,487	277,931
Tax on surplus on ordinary activities	B3	-	-	-	(12,663)
Total expenditure	B	379,487	-	379,487	265,268
Net income for the year		(7,948)	-	(7,948)	(95,960)
Net income after transfers	A-B-C	(7,948)	-	(7,948)	(95,960)
Net movement in funds		(7,948)	-	(7,948)	(95,960)
Reconciliation of funds:-					
	E				
Total funds brought forward		111,530	-	111,530	207,490
Total funds carried forward		103,582	-	103,582	111,530

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

The UK Evaluation Society (UKES) - Statement of Financial Activities for the year ended 31 December 2025

All activities derive from continuing operations

Statement of Total Recognised Gains and Losses for the year ended 31 December 2025

	2025 £	2024 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(7,948)	(108,623)
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(7,948)</u>	<u>(108,623)</u>
Net Movement in funds before taxation	<u>(7,948)</u>	<u>(108,623)</u>
Taxation arising in the year	-	12,663
Funds generated in the year as shown on Statement of Financial Activities	<u>(7,948)</u>	<u>(95,960)</u>

The notes attached on pages 19 to 20 form an integral part of these accounts.

The UK Evaluation Society (UKES) - Statement of Financial Activities for the year ended 31 December 2025

The UK Evaluation Society (UKES) - Resources applied in the year ended 31 December 2025 towards fixed assets for Charity use:-

	2025	2024
	£	£
Funds generated in the year as detailed in the SOFA	(7,948)	(108,623)
Net resources available to fund charitable activities	<u>(7,948)</u>	<u>(108,623)</u>

The notes attached on pages 19 to 20 form an integral part of these accounts.

The UK Evaluation Society (UKES) - Statement of Financial Activities for the year ended 31 December 2025

Movements in revenue and capital funds for the year ended 31 December 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	111,530	-	111,530	207,490
Recognised gains and losses before transfers	(7,948)	-	(7,948)	(95,960)
	103,582	-	103,582	111,530
Closing revenue funds	103,582	-	103,582	111,530

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	103,582	-	103,582	111,530

The notes attached on pages 19 to 20 form an integral part of these accounts.

The UK Evaluation Society (UKES) - Statement of Financial Activities for the year ended 31 December 2025

**The UK Evaluation Society (UKES)
Income and Expenditure Account for the year ended 31 December 2025 as required by the Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	371,539	169,308
Investment income and interest		
Gross income in the year before exceptional items	371,539	169,308
Gross income in the year including exceptional items	371,539	169,308
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	379,487	277,490
Interest payable	-	441
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	379,487	277,931
Net income before tax in the financial year	(7,948)	(108,623)
Tax on surplus on ordinary activities	-	(12,663)
Net income after tax in the financial year	(7,948)	(95,960)
Retained surplus for the financial year	(7,948)	(95,960)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

The UK Evaluation Society (UKES) - Balance Sheet as at 31 December 2025

	Note	SORP Ref	2025 £	2024 £
Current assets		B		
Debtors	12	B2	34,230	19,948
Cash at bank and in hand		B4	142,686	105,412
Total current assets			176,916	125,360
Creditors: amounts falling due within one year	13	C1	(73,334)	(26,493)
Net current assets			103,582	98,867
			103,582	98,867
Net assets				
Creditors: amounts falling due after more than one year	14	C2	-	12,663
The total net assets of the charity			103,582	111,530
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	103,582	111,530
			103,582	111,530
Designated Funds			-	-
Total charity funds			103,582	111,530

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The UK Evaluation Society (UKES) - Balance Sheet as at 31 December 2025

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Kirstine Szifris

Trustee

Approved by the board of trustees on 12 June 2026

The notes attached on pages 19 to 20 form an integral part of these accounts.

The UK Evaluation Society (UKES)

Cash Flow Statement for the year ended 31 December 2025

		2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>37,274</u>	<u>(95,960)</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>37,274</u>	<u>(95,960)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 December 2025		37,274	(95,960)
Cash and cash equivalents at 1 January 2025		105,412	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 December		<u>142,686</u>	<u>(95,960)</u>

The UK Evaluation Society (UKES)

Cash Flow Statement for the year ended 31 December 2025

The UK Evaluation Society (UKES)

Cash Flow Statement for the year ended 31 December 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(7,948)	(95,960)
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Adjustments for :-

Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Decrease in debtors	(14,282)	-
Increase in creditors, excluding loans	59,504	-

Net cash provided by operating activities	A	37,274	(95,960)
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Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand at for the year ended 31 December 2025	142,686	105,412
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	142,686	105,412

The UK Evaluation Society (UKES)

Cash Flow Statement for the year ended 31 December 2025

The UK Evaluation Society (UKES)

Cash Flow Statement for the year ended 31 December 2025 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	105,412	37,274	142,686
		37,274	37,274
Deferred Income	-	(58,010)	(58,010)
Total	<u>105,412</u>	<u>(20,736)</u>	<u>(20,736)</u>

The UK Evaluation Society (UKES)

Notes to the Accounts for the year ended 31 December 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2026, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Board maintains a risk register which is reviewed at each Board meeting. The principal risks and uncertainties facing the Society during the year included:

- Financial sustainability, including dependence on membership income and income from the annual conference and the UKES training programme.
- Maintaining member engagement and growing membership in a competitive landscape
- Governance capacity, including trustee recruitment and retention
- Data protection and cybersecurity risks associated with member data

The Board is satisfied that appropriate mitigations are in place for each identified risk and that major risks have been adequately managed during the year.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

The UK Evaluation Society (UKES)

Notes to the Accounts for the year ended 31 December 2025

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

The amount recognized is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

Cash and Bank Balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds

There are no restricted funds

There are no endowment funds.

2 Liability to taxation

The UK Evaluation Society (UKES)

Notes to the Accounts for the year ended 31 December 2025

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. The charity is registered for Value Added Tax under partial exemption. The proportion of VAT which cannot be reclaimed is included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position or performance and related risks.

5 Net surplus before tax in the financial year

	2025 £	2024 £
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The net surplus before tax in the financial year is stated after charging:-

Pension costs	12,254	14,409
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6 Interest payable

	2025 £	2024 £
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Bank interest payable	-	441
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7 Taxation

	2025 £	2024 £
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UK corporation tax	-	(12,663)
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8 Staff costs and emoluments

<i>Salary costs</i>	2025 £	2024 £
Gross Salaries excluding trustees and key management personnel	137,077	141,707
Employer's National Insurance for all staff	5,558	13,116
Employer's operating costs of defined contribution pension schemes	12,254	14,409
Total salaries, wages and related costs	154,889	169,232

The UK Evaluation Society (UKES)

Notes to the Accounts for the year ended 31 December 2025

The average number of part time staff employed in the year was	2	-
The average number of full time staff employed in the year was	2	-
The estimated full time equivalent number of all staff employed in the year was	3	-

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	-
Engaged on management and administration	1	-

<i>The estimated full time equivalent number of all staff employed as above</i>	3	-
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SECONDED AND THIRD PARTY STAFF - The charity had one third party contracted staff member supporting charitable activities for 3 months whilst it was decided whether to recruit someone permanently. The cost of this was £1785

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2025 £	2024 £
£70,001 to £80,000	1	-
	1	-

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	7,200	-

Numbers of such staff to whom benefits are accruing :-

	No	No
Under money purchase pension schemes	1	-
	1	-

Highest paid employee

The remuneration in the year year was	72,000	-
Pension contributions paid by the employer	7,200	-

<i>Total remuneration package included in total salaries above</i>	79,200	-
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9 Defined contribution pension schemes

Pension contributions during the year totalled £12,254

The charity operates a defined contribution pension scheme, the costs of which are shown above.

The UK Evaluation Society (UKES)

Notes to the Accounts for the year ended 31 December 2025

The charity contributes 10% of gross salary into the pension scheme for all employees.

Commitments under the scheme for the year ahead are shown in note 0

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
2026 Conference ticket sales	-	-	53,510	53,510
2026 Training fees received	-	-	4,500	4,500
Total	-	-	58,010	58,010
			2025	2024
			£	£
These deferrals are included in creditors			58,010	-

INSERT
£

The deferrals included in creditors represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end.

12 Debtors

	2025	2024
	£	£
Trade debtors	18,030	744
Prepayments and accrued income	16,200	19,204
	34,230	19,948

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	17,109	12,514
Accruals	870	10,410
Deferred Income - Unrestricted & designated funds	58,010	-
PAYE, NIC VAT and other taxes	(3,194)	3,569

The UK Evaluation Society (UKES)

Notes to the Accounts for the year ended 31 December 2025

Other creditors	539	-
	73,334	26,493
14 Creditors: amounts falling due after one year	2025	2024
	£	£
Corporation tax	-	(12,663)
15 Income and Expenditure account summary	2025	2024
	£	£
At 1 January 2025	111,530	207,490
Surplus after tax for the year	(7,948)	(95,960)
At 31 December 2025	103,582	111,530

16 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	176,916	-	-	176,916
Current Liabilities	(73,334)	-	-	(73,334)
	103,582	-	-	103,582
At 1 January 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	125,360	-	-	125,360
Current Liabilities	(26,493)	-	-	(26,493)
Long Term Liabilities	12,663	-	-	12,663
	111,530	-	-	111,530

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	111,530	(7,948)	-	103,582
Total unrestricted and designated funds	111,530	(7,948)	-	103,582

The UK Evaluation Society (UKES)

Notes to the Accounts for the year ended 31 December 2025

Total charity funds	<u>111,530</u>	<u>(7,948)</u>	<u>-</u>	<u>103,582</u>
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18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	371,539	(379,487)	-	(7,948)
	<u>371,539</u>	<u>(379,487)</u>	<u>-</u>	<u>(7,948)</u>

Gains and losses are detailed in notes 0,0, 0, 0 and 0

19 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

-

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The UK Evaluation Society (UKES)

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	1	-	1	-
Total donations and gifts from individuals	1	-	1	-

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Sponsorship				
Verian Group	15,000	-	15,000	-
NatCen	3,000	-	3,000	-
Technopolis	750	-	750	-
Total sponsorship income	18,750	-	18,750	-

Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	18,751	-	18,751	-

22 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2025	2025	2025	2024
	£	£	£	£

The UK Evaluation Society (UKES)

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	122,948	-	122,948	103,126
Admission fees- Exhibitions and galleries	7,400	-	7,400	-
Ticket Sales	144,665	-	144,665	-
Ancillary trading in support of charitable objects	2,274	-	2,274	3,851
Membership subscriptions in return for services	75,501	-	75,501	62,331
Total Primary purpose and ancillary trading	352,788	-	352,788	169,308
23 Total Income from charitable activities				
Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total income from charitable trading	352,788	-	352,788	169,308
Total from charitable activities A2	352,788	-	352,788	169,308
24 Expenditure on charitable activities - Direct spending				
Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	135,292	-	135,292	128,707
Employers' NI - Charitable activities	5,558	-	5,558	13,116
Defined contribution pension costs - charitable activities	12,254	-	12,254	14,409
Temporary Staff - Charitable Activities	1,785	-	1,785	13,000
Travel and Subsistence - Charitable Activities	8,108	-	8,108	3,047
Marketing and advertising of charitable services	1,167	-	1,167	571
Conference and training costs	167,046	-	167,046	69,762
Partial exemption restriction	21,253	-	21,253	-
Total direct spending B2a	352,463	-	352,463	242,612

The UK Evaluation Society (UKES)

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

25 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2025	2025	2025	2024
	£	£	£	£
Premises Expenses				
Other Premises Costs	1,111	-	1,111	992
Administrative overheads				
Telephone, fax and internet	102	-	102	75
Postage	-	-	-	22
Subscriptions to periodicals	300	-	300	561
Software licences and expenses	11,800	-	11,800	20,207
Liability and contents insurance	282	-	282	233
Sundry expenses	2,876	-	2,876	1,564
Information and publications	1,000	-	1,000	1,043
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 26	2,489	-	2,489	1,879
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	2,098	-	2,098	4,814
Financial costs				
Bank charges	4,966	-	4,966	3,488
Bank interest payable	-	-	-	441
Support costs before reallocation	27,024	-	27,024	35,319
Total support costs - Current Year	27,024	-	27,024	35,319
				-
The basis of allocation of costs between activities is described under accounting policies				-
				-

#REF!

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

Current year	Current year	Current year	Prior Year
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The UK Evaluation Society (UKES)

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Fees paid to the examiner's firm	2,489	-	2,489	1,879
Total additional fees included in support costs at Note 25	2,489	-	2,489	1,879

All the expenditure in the prior year was unrestricted.

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
2024	2024	2024
£	£	£

27 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	352,463	-	352,463	242,612
Total support costs	B2d	27,024	-	27,024	35,319
Total charitable expenditure	B2	379,487	-	379,487	277,931

#REF!

Prior Year

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	B2a	242,612	-	242,612
Total support costs	B2d	#REF!	#REF!	35,319
Total charitable expenditure	B2	#REF!	#REF!	277,931

28 Taxation

Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
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The UK Evaluation Society (UKES)

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

	2025 £	2025 £	2025 £	2024 £
Corporation tax - prior year adjustments	-	-	-	(12,663)
Total taxation costs B3c	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,663)</u>

All the expenditure in the prior year was unrestricted.

29 Total of other expenditure

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total taxation costs	-	-	-	(12,663)
Total other expenditure B3	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,663)</u>

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total taxation costs	(12,663)	-	(12,663)
Total other expenditure B3	<u>(12,663)</u>	<u>-</u>	<u>(12,663)</u>

