

**EVALUATION SUPPORT SCOTLAND  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS  
For the year ended 31 March 2018**

**Scottish Charity no: SC036529  
Company no: SC284843**

## **EVALUATION SUPPORT SCOTLAND**

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## **EVALUATION SUPPORT SCOTLAND**

### **Trustees' annual report for the year ending 31 March 2018**

#### **Legal and administrative information**

Evaluation Support Scotland is a charitable company. It was incorporated on 16 May 2005 as a company limited by guarantee. It received recognition as a Scottish Charity on 16 May 2005. It is governed by a Memorandum and Articles of Association.

#### **Registered office and Principal address**

Thorn House  
5 Rose Street  
Edinburgh  
EH2 2PR

#### **Trustees**

Jennifer Wallace - Convenor  
Lindsay Robertson – Treasurer  
Andrew Fleming  
Diarmid Hearn (from 11 Sep 2017)  
Lynne Irons (until 9 Jan 2018)  
Susan Lowes (from 11 Sep 2017)  
Dr Joanne McLean  
Dr Anita Morrison (until 11 Sep 2017)  
Janet Morton  
Professor Steve Platt  
Linda Rodgers  
Stephanie Rose  
Diana Wilkinson  
Derek Young (until 11 Sep 2017)

The directors of the charitable company, who are its trustees for the purposes of charity law, are collectively referred to throughout this report as trustees.

#### **Company Secretary**

Steven Marwick

#### **Key Management Personnel**

Steven Marwick Chief Officer (known as Director)  
Diane Kennedy Depute Director

#### **Independent examiner**

Emma Marshall CA  
Geoghegans  
Chartered Accountants  
6 St Colme Street  
Edinburgh EH3 6AD

#### **Bankers**

Bank of Scotland  
75 George Street  
Edinburgh EH2 3EW

## **EVALUATION SUPPORT SCOTLAND**

### **Trustees' annual report for the year ending 31 March 2018**

The Trustees of Evaluation Support Scotland (ESS) are pleased to present their annual trustees' report together with the financial statements of the charitable company for the year ending 31 March 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

## **Objectives and activities**

### ***Our charitable purpose***

1. To promote the effectiveness and efficiency of charities and of the voluntary sector by promoting learning about evaluation and the results of evaluation as a process which can be used to improve the delivery of services for the public benefit throughout Scotland; and in support of that object but not otherwise:
  - (i) to encourage lifelong learning and education through the involvement of service users in the evaluation and improvement of services;
  - (ii) to provide advice and support to charities and other organisations undertaking or funding charitable work about undertaking and learning from evaluation of their activities;
  - (iii) to support charities and other organisations undertaking or funding charitable work in delivering better services to those in need by reason of youth, old age, unemployment, disability, health or social problems or other disadvantage and further including, without prejudice to the generality, those living in disadvantaged neighbourhoods and minority ethnic communities;
  - (iv) to improve the delivery of services for the public benefit by encouraging funders, voluntary organisations and others to work together to reduce bureaucracy and to implement learning about effective service delivery;
  - (v) to encourage Government and other organisations to learn from the results of evaluation and thus make better use of resources for the benefit of the public.
2. To promote such other purposes, objects or institutions as are charitable in law and in such proportions and manner as the Trustees shall think fit.

***Our mission:*** ESS works with the third sector and funders so they can measure and report on their impact and use learning to improve practice and influence policy.

## **EVALUATION SUPPORT SCOTLAND**

### **Trustees' annual report for the year ending 31 March 2018**

**Our vision** is that people in Scotland's third sector have the knowledge, skills and support to evaluate, reflect and learn from their work; and that learning from evaluation results in better services for people and communities.

#### ***What we believe and how we work***

We believe evaluation should be for learning. We promote self-evaluation and we focus on outcomes. By evaluating their own activities and outcomes, organisations discover what works and what doesn't and can make use of that learning to improve policy, practice and service design.

Self-evaluation (and evaluation generally):

- Should be valuable, relevant and proportionate
- Should be built into the way people and organisations work: evaluation is part of practice and practice is part of evaluation
- Is for everyone. All sizes and types of organisation can improve their self-evaluation and engage all the people they work with in it
- Needs to be supported. Organisations should have access to training and support to build their skills.

In order to achieve our outcomes we work in the following way:

1. We are accessible. We use plain English. We are friendly. We work in a way that meets people and organisations' different needs and abilities.
2. We work collaboratively with organisations combining their expertise with ours to generate evaluation approaches they own, develop and run with.
3. We use different and creative ways to engage people in evaluation. We promote a wide range of evaluation tools.
4. We are a centre of expertise on self-evaluation in the third sector and we share what we know.
5. We work in positive partnership with others, sharing our learning and adding value to the expertise of others. We provide effective platforms for evaluation evidence to reach intended (and unintended) audiences.
6. We promote a culture of learning within ESS. We seek feedback from everyone we work with so we learn from our successes and weaknesses and get better at what we do.
7. ESS is a good place to work. We support and develop our staff and trustees so they can fulfil their roles and feel valued.

The need for ESS was established through research and consultation. Since then our own self-evaluation and research, along with research by other organisations shows an improved commitment to, and understanding of, outcomes and evaluation in Scotland's third sector. But the third sector still needs support to build evaluation skills and confidence. We are also needed by the third sector and funders to facilitate learning about and from evaluation and to support the use of third sector evidence to improve policy and practice.

## **EVALUATION SUPPORT SCOTLAND**

### **Trustees' annual report for the year ending 31 March 2018**

#### ***Outcomes, activities and plans***

Our planned outcomes (the difference we want to make) are that the third sector, funders and policy makers:

- Have better skills, knowledge and confidence on evaluation
- Have better systems, requirements and relationships for good evaluation
- Act on learning from evaluation to do things better
- Meet needs more effectively or improve services

2017-18 was the third year of our strategic plan 2015-19 (available on our [website](#)). We have an annual work plan and plans for individual staff.

Our four interlinked activity areas are:

1. Evaluation support and training
2. Funder learning
3. Thematic programmes about third sector evidence and learning
4. Evidence into action: improving policy and practice using evidence

We use a suite of products including workshops, tailored support, learning sets, events, forums, publications and our website. We put these products together to create programmes of support under the 4 activity areas. Through these programmes we aim to achieve the outcomes above.

Overall our decisions about what we do is influenced by the need to achieve a balance across ESS's activities, promote self-evaluation and learning and respond to the expressed needs of the third sector.

#### ***How we evaluate***

We collect evidence about our outcomes in a range of ways. This includes:

- Self-reported feedback from organisations we work with, in feedback forms, emails and verbal feedback
- "Physical" evidence such as evaluation plans, methods, reports created as a result of our support
- Feedback from funders provided to us direct or reported to us about, for example, improvement in reporting or services as a result of our support
- Feedback from service users reported to us about improvements in service provision as a result of our support
- A biennial stakeholder survey. Our last one was in 2016/17.

## Achievements and performance in 2017-18

### 1. Communications and brief support

In response to feedback in last year's stakeholder survey, we've revised and improved the resources section of our **website**. Analytics on the website show numbers of people and numbers of visits are all up by over 12% on last year.

We created four more of our popular free methods sheets (method sheets were downloaded over 8,300 times this year). We successfully trialled bite sized video clips about outcomes. We updated our evaluation support guides.

We had positive feedback on our resources on workshop feedback forms and Twitter:

"Loved the interactive evaluation methods. Made me think "more outside the box" now in relation to methods" Funder

We have 2,401 people on our mailing list (up 10% from last year). We sent 10 newsletters, published 10 blogs and 5 case studies. The "open rate" for our **newsletter** is over 25% - above industry average.

We provided short email or telephone evaluation support to **142** organisations.

### 2. Workshops

We ran **73** workshops and learning events for 855 people. This includes 500 participants on our "**Let's Evaluate**" core programme.

"Delivery excellent, clear and engaging - looking forward to getting to grips and enjoying evaluation rather than dreading it as a fire fighting task. Thank you." community group

"Really enjoyed the training. Perfect blend of practical and theory. Incredibly well facilitated." Disability charity



## EVALUATION SUPPORT SCOTLAND

### Trustees' annual report for the year ending 31 March 2018

Almost all participants reported improvements in their evaluation skills and knowledge at the end of the workshops. Most commonly, they say they are going to share learning with colleagues, develop an evaluation plan, write or review outcomes and indicators, or design or review methods.

About 10% of participants responded to our request for follow up feedback, 3 months after the workshops. Most had embedded learning:

"shortly after the workshop I was able to submit two grant reports to the Robertson Trust with much improved outcomes and activities and I was able to gain more useful information from our caring service teams." health charity

"we are now developing a new outcomes training for our own staff team." children's charity

"I was able to go home and re-write my outcomes and indicators, making them simpler and more effective" Parish Church project

Around 12% of participants would like more time to apply learning to their projects in the workshops. In follow up, some people were not able to provide concrete examples of improvements to their evaluation (although they were still positive about the training). In the coming year we will look to see if we can do even more to help organisations sustain and embed their learning.



### 3. Tailored support

65 organisations received 114 sessions of 1-1 tailored support. Of these 54 were third sector and the rest were public or independent funders.

"The tailored session was really helpful in helping us achieve our goal... I feel that we have the tools now at our disposal to make good decisions on what to evaluate and how to evaluate. We are also now much better placed to take good decisions based on this information." community group

We delivered extended tailored support to help larger organisations create consistent evaluation frameworks for the whole organisation:

"staff said using the framework had improved their care and support ... the framework and paperwork is effective if service users transition from one service to another – more seamless. It fits with risk assessment, really works. Care Inspectors have given positive feedback. Managers feel more confident in tendering" health charity

#### **4. Evaluation Support Accounts (ESAs)**

We secured a contract with the Big Lottery Fund to provide evaluation support for their grantholders. We already have similar contracts with the Corra Foundation, The Robertson Trust and the RS Macdonald Charitable Trust. These funders have started meeting together to share learning. We are able to join up funders so that more than one funder contributes to a single organisation's support – sending a strong message of **harmonised funders**. Funders tell us that mostly our support helps organisations improve their reporting or make better future funding applications.

#### **5. Inspiring Impact**

Funded by this UK-wide programme we produced *Making it Stick* - a guide on embedding evaluation, and ran three **peer networking** events. We trialled online networking with monthly #impactchats. Feedback shows that peer networking builds participants' confidence and skills. The wordle below relates to our evaluation methods sharing event in March.



**In one word, what are you taking away from today?**



"This got rid of the residual anxiety I had that 'I cannie do this stuff!' ..." children's charity

"I've got greater understanding about the role of trustees and how they can support the evaluation process" advocacy charity about our peer event "Getting others on board"

#### **6. People in Place**

The Corra Foundation's "People in Place" programme is a community development programme in 10 small communities that do not access traditional grantmaking. We worked with them to develop tools and methods for collecting information at different levels (self-reflection, community learning and action, programme learning). Community co-ordinators (Corra staff) are collecting a wide range of evidence using these methods and we've helped them develop approaches for making sense of all the evidence they collect.

## EVALUATION SUPPORT SCOTLAND Trustees' annual report for the year ending 31 March 2018

### 7. Funder Learning Programme (FLP)

FLP, funded by the Robertson Trust, was in its last year. Across four years we reached **53** different funders and **140** people. This year we ran discussion events and produced resources on "Getting the Best from Core Funding" and on online reporting. We published research on progress on Harmonising Reporting and three funder/funded relationship case studies.

Results from 25 funders who responded to our funder survey 2017 (just under half of all funders who attended events):



Douglas Hamilton, the RS Macdonald Charitable Trust wrote a blog: [Building mutually beneficial relationships - funder and funded](#)

- ✓ **20** funders learned something new: "Other people's experiences can provide insight or solutions that you haven't thought of or considered in sufficient depth"
- ✓ **16** funders are working differently as a result: "The resources available from the workshop and on the website have been extremely useful with my work. I use them regularly and direct colleagues to the website"
- ✓ **8** funders changed a system or process: "We changed our evaluation procurement process; it now has a greater focus on the people doing the evaluation, how they will engage with our grantholders and participants"
- ✓ **23** funders would recommend ESS events to others. Two were not sure.

Apart from more time, no funders felt the Funder Learning could have been improved: "in some ways we need to take some responsibility for our own learning and putting it into practice – that is the hard bit though"

The FLP legacy is the many resources created with funders and lessons about how funders learn that we are sharing widely with funder networks.

### 8. Scottish Government as a funder

We worked with Scottish Government to consider how to implement Ministerial commitments on core and longer term funding. We undertook an enquiry on the third sector's perspectives on the Scottish Government as a funder, ran workshops for officials and supported specific officials and their grantholders.

Progress is slow but we have started to identify and, sometimes address barriers (real and perceived) to core and longer term funding. One highlight was work with Victim Support Scotland (VSS) where we facilitated meetings between VSS and Scottish Government to ensure their own outcome system will be the basis of VSS' funding:

"the support and facilitation you provided at the meeting in January ensured the agreement that was reached was outcomes focused and provided a solid foundation for us to build on." Scottish Government official

## **9. Threading the Needle (phase two)**

*Threading the Needle* phase one supported health and social care commissioners use third sector evidence for better commissioning and improved outcomes in Glasgow, Fife, North Ayrshire and Perth and Kinross. We disseminated key messages and learning reports. This year we've continued working in Fife and Perth and Kinross, and with national partners.

### ***Perth and Kinross***

We attempted to support a pilot project to integrate third sector data with NHS statistics but participants came up against workload and protocol barriers.

Success came from supporting the commissioning team (CT) and third sector to improve understanding about setting and reporting on outcomes. A key area of learning was agreeing and developing "service level outcomes" for services to report against (rather than the high level strategic outcomes).

"The co-productive approach of working with the third sector in the early stages and taking ideas and feedback is a real positive and I think we can recognise how effective third sector participants found the recent workshop to be. Following on from this project, it will also potentially help the CT and the TSI better align our collective support for the third sector around monitoring and evaluation. While we didn't achieve all that we set out to achieve, I think the 'dynamic' nature of how the project has evolved around the CT's and third sector's journey has enabled it to stay relevant, timely and impactful" Helen MacKinnon, Third Sector Interface (TSI)

### ***Fife (befriending's contribution health and social care)***

We worked with public and third sector partners to revise the service level agreement format and align it with the outcomes in *From the Source to the Sea* (our resource about evaluating befriending). We ran sessions to support befriending services to review their evidence gathering processes and for all partners to gather collective learning about how befriending helps Fife Health and Social Care Partnership achieve its strategic priorities.



"It is great to have an outcomes based SLA and to be able to pick the outcomes that are right for my project. ... [the new reporting template] is a great improvement on the previous reporting template – particularly the lack of emphasis on how many people we have worked with." Befriending project

## EVALUATION SUPPORT SCOTLAND

Trustees' annual report for the year ending 31 March 2018

### *National*

ESS is a member of the Scottish Government group on third sector data in health and social care services. We facilitated the group to agree its work plan. We facilitated a session with national partners about overcoming challenges in change programmes and drew up insights for wider sharing.

### 10. Understanding intermediaries' impact



Last year we undertook a scoping study to identify the drivers and challenges in measuring impact, and to establish appetite for further work. This year we ran a seminar to share findings and decide next steps, ran a working group to develop A resource for understanding Intermediaries' impact, shared it at a recall event, and published the resource on our website.



We have built shared understanding of the role of the intermediary and of common measurement challenges and the resource has been well received:

"It does a great job at articulating what we do"

"We are anyway reviewing our evaluation module so the resource pack will be helpful, will summarise resource pack and take to board and staff members know too" (both quotes feedback at the recall event)

## EVALUATION SUPPORT SCOTLAND Trustees' annual report for the year ending 31 March 2018

We have more work to do to understand how the resource can be used by intermediaries and funders. Intermediaries themselves hope it will lead to:

- dialogue about the role and functions of intermediaries
- greater clarity / realism about what should be measured
- improved and more consistent application and reporting processes

### 11. Spirit of 2012 physical activity fund

We supported the development of *Thrive* - an online toolkit based on the learning from Spirit 2012's Physical Activity Fund (to which we had previously provided evaluation support). We facilitated a learning set of ambassadors (funded projects), Spirit (the funder) and Agile (the technical partner) to create the toolkit. We supported and contributed to roadshows to promote *Thrive*.



### 12. Harmonising Indicators Project

The conclusion of this programme involved a learning set of staff from citizens advice bureaux, Citizens Advice Scotland (CAS), the Scottish Legal Aid Board, the Improvement Service and Scottish Government to produce *Indicators for Measuring Advice*. This sets out definitions and a small set of core indicators for measuring client profiles, activities and outcomes of citizens advice. We launched the pack at an event organised by the Improvement Service. The work has fed into national CAS monitoring and reporting requirements by all the participating funders.

### 13. Community Resilience

Last year we developed a toolkit to help small groups that are set up to tackle local emergencies (community resilience groups) to show the difference they make. This year we ran an event for 40 people from local community groups and local authorities along with Scottish Government. Participants were very positive about the event and the toolkit.



#### 14. Third Sector Research Forum

We continued to run the Third Sector Research Forum that brings together third sector, academics and others to promote research from and about the third sector. We published an evidence review about co-production and undertook research about funding for academic-third sector collaboration.



The winning collaborative poster at the conference!

Forum members tell us that the Forum itself allows them to network and make connections, learn from others and share ideas, keep up to date with general research, and be energised by like-minded folk.

We delivered our biggest ever conference for academics and the third sector – *Researching Together*. The conference report is [here](#).

**In a word, what are you taking away from today?**

Mentimeter



Feedback at the end of the conference

“it was an excellent opportunity to make connections and to reflect on our own third sector and academic partnerships.” Youth charity

Most respondents to the post-conference survey said it was useful or extremely useful in providing learning and contacts.

## EVALUATION SUPPORT SCOTLAND

### Trustees' annual report for the year ending 31 March 2018

#### 15. Other work

We published [Charting the waters](#) - a guide for evaluating policy influencing and ran a workshop on it at a Corra Foundation conference. Participants said it gave them useful tips about doing and evaluating influencing work – such as the importance of getting good relationships with officials.



We worked with many partners to share learning from and about third sector evaluation including *What Works Scotland*, the Scottish Charity Regulator (OSCR), Befriending Networks, the Scottish Co-production Network and many different parts of Scottish Government.

#### 16. Overall numbers

Number of workshops and learning events*	75
Total organisations whose staff came to workshops and events	347
Number of workshop/event participants (some attend more than one)	855
Number of unique people attending workshops / events	595
Total participants from third sector only	708
Total number of organisations receiving 1-1 tailored support	65
Number of third sector orgs receiving tailored support	54
Total number of tailored support sessions	114
Number of organisations involved in forums/learning sets	47
Number of people involved in forums/learning sets	65
Short enquiries answered by phone or email	141
Total organisations we worked with	469
Total third sector organisations we wore with	390

\* we ran workshops at several events we didn't organise. We don't have delegate lists so can't include these in our own overall numbers but approximately 470 organisations benefitted.

## **EVALUATION SUPPORT SCOTLAND**

### **Trustees' annual report for the year ending 31 March 2018**

#### **Financial review**

ESS's total incoming resources were £410,694 in 2017/18 (2016/17 - £366,930). This consisted of:

- A grant of £130,350 from the Scottish Government Third Sector Unit
- A Scottish Government grant of £37,200 for "*Threading the Needle*".
- A Scottish Government grant of £41,560 for "*Manifesto Commitments*"
- A grant from The Robertson Trust of £16,550 for the Funder Learning Programme.
- Grant funding of £25,500 via New Philanthropy Capital for ESS's involvement in *Inspiring Impact*.
- Income earned from other activities including contracts, training and bank interest totalling £157,062.

#### ***Pricing policy***

- Workshops are costed to break even, covering costs for staff salaries, materials, venues and catering.
- Organisations receiving tailored support are charged a daily rate to cover the staff and administration costs of the providing service.
- Other programmes of work are costed to cover the salaries and administration costs of delivering the programme.

We provided free support to 141 organisations through phone and email, and we provide free access to resources on our website. Through programmes paid for by independent funders and Scottish Government, 78% of third sector organisations we worked with received support they did not have to pay for.

#### ***Reserves policy***

ESS's funding comes from a range of grants and contracts. These rarely last for more than a year and are often agreed or terminated at short notice. The Trustees judge that ESS should hold free reserves (being unrestricted funds excluding fixed assets) of between 4 and 5 months' running costs to ensure that in the event of a significant loss of, or drop in funding we will be able to continue to operate while consideration is given to finding alternative funding. Unrestricted reserves are £168,314 (31 March 2017: £144,635). This is around 5½ months' running costs at current levels. Our year end unrestricted reserves figure contains £22,650 that will be spent in 2018/19.

#### ***Designated funds***

Last year the board designated £5,000 for website and ICT improvements to take place in 2017/18. These works were undertaken in 2017/18. The board agreed in March 2018 to designate £7,000 to replace the office computers. Expenditure will be capitalised and drawn down over three years. The total designated funds at 31 March 2018 is £7,000.

## **EVALUATION SUPPORT SCOTLAND**

### **Trustees' annual report for the year ending 31 March 2018**

#### ***Future funding***

ESS has a confirmed core grant of £65,175 from the Scottish Government for April – September 2018 and we are waiting for Government confirmation of the remaining 6 months of funding (at least £60,000). Other contracts and grants are in place or anticipated to cover our costs in 2018/19. A fundraising strategy is in place to raise funds for future periods. The board receives a report on finance and fundraising at each board meeting.

#### ***Plans for future periods***

A strategic plan is in place for 2015-19. The main activities for 2018/19:

1. Provide workshops, 1-1 tailored support, phone and email support so that at least 400 third sector organisations and funders can measure and report on the difference they make.
2. Maintain and improve our website, newsletters and social media presence to promote learning from and about third sector evaluation.
3. Lead Inspiring Impact in Scotland including developing and increasing opportunities for peer support and peer networks.
4. Deliver Evaluation Support Accounts (ESAs) to improve third sector organisations' reporting to funders. This includes ESAs with the Big Lottery Fund, the Corra Foundation, the Robertson Trust, RS Macdonald Charitable Trust and Go for It.
5. Run a small programme as part of the Big Lottery Fund programme to support the involvement of young people in evaluation (linking to the 2018 Year of Young People).
6. Support health and social care commissioners to use third sector evaluation and evidence through our *Threading the Needle* programme and work in South Ayrshire.
7. Develop and disseminate our work to support the evaluation of intermediaries and deliver a new programme on local third sector interfaces evaluation.
8. Work with the Scottish Charity Regulator to encourage excellent reporting by charities.
9. Deliver projects to support the use of evidence into action. This includes leading the Scottish Third Sector Research Forum and Knowledge Translation Network and working with other partners to improve understanding about what is good enough evidence for decision-making.
10. Continue to ensure ESS is a learning organisation that supports individual staff and team development. Maintain high standards in our own evaluation and governance. Develop a new strategic plan to start April 2019.

## **Structure governance and management**

### ***Appointment of trustees***

Two trustees retired this year. Two new Trustees were appointed through an open recruitment process. Potential new trustees received an application pack. They completed an application form and were interviewed by a Trustee subcommittee. The board appointed those who had the best fit with the skills in the role description. The board ensures that it contains a mix of trustees with experience of funding voluntary organisations, of working in the third sector and of evaluation theory and practice. Trustees are normally appointed for 3 years and can serve a maximum of 6 years. A retirement rota is in place.

### ***Induction and training for Trustees***

New trustees receive an induction pack and induction with the director and other Trustees. Each new Trustee is allocated a Trustee 'buddy'. The trustee handbook is updated annually and incorporates good practice guidance from the Scottish Charity Regulator (OSCR).

### ***Operations of the board***

In 2017, the board reviewed and updated our terms of reference and our policy on conflicts of interest and loyalty. A register of interest is held and regularly reviewed. Interests are declared at the start of each board meeting. We reviewed our Memorandum and Articles of Association and concluded that no changes were required.

The board conducts our business through 2 monthly meetings. The board met 6 times throughout the year. A separate away day for trustees and all staff planned the process of developing our next strategic plan. The board's two standing committees are Finance and Human Resources. There was an additional short life working group to review the board's key governance documents (see above). A further subgroup led the recruitment of new Trustees.

### ***Key management personnel***

In the opinion of the board the key management personnel are the board, as trustees and directors of the charitable company, and the senior management team of the Director and Depute Director as disclosed in the financial statements.

All members of the Board give their time freely and no trustee received any remuneration in the current or prior year. Details of expenses reimbursed during the period are disclosed in note 8 to the financial statements.

The pay of all staff including the key management personnel is reviewed annually by the Human Resources subcommittee.

**EVALUATION SUPPORT SCOTLAND  
Trustees' annual report for the year ending 31 March 2018**

***Risk policy***

The trustees have examined the major governance, operational, financial, reputational, environmental and legal risks which the charity faces and confirm that there are policies, procedures and contingencies in place to manage and reduce these risks. The risk register is reviewed annually and the board receives regular reports on the management of significant risks. Staff members are aware of the risks identified. A risk review is undertaken at the start of all major new projects.

The most significant risks are financial sustainability, loss of key staff, and maintaining our ability to respond to consistently high demand. The board updated our staffing structure in 2017, successfully addressed staff turnover and has plans in place to ensure that staff skills meet existing and emerging need. We have a fundraising strategy and the board reviews the fundraising position regularly. Central to the work to develop our next strategic plan is taking account of funding opportunities and the needs of the organisations we work with.

## **EVALUATION SUPPORT SCOTLAND**

**Trustees' annual report for the year ending 31 March 2018**

### **Trustees' responsibilities statement**

The trustees (who are also directors of Evaluation Support Scotland for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with *the Statement of Recommended Practice – Accounting and Reporting by Charities* (January 2015) applicable to charities preparing their accounts in accordance with FRS 102 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Trustees on 16 July 2018 and signed on their behalf by:



**Lindsay Robertson**  
Treasurer

## **EVALUATION SUPPORT SCOTLAND**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVALUATION SUPPORT SCOTLAND**

I report on the financial statements of the charitable company for the year ended 31 March 2018 which are set out on pages 21 to 34.

#### **Respective responsibilities of trustees and examiner**

The 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 terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met; or

**EVALUATION SUPPORT SCOTLAND**

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
TO THE TRUSTEES OF EVALUATION SUPPORT SCOTLAND**

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Emma Marshall*

**Emma Marshall CA**  
Independent Examiner

16 July 2018

Geoghegans  
Chartered Accountants  
6 St Colme Street  
Edinburgh EH3 6AD

## EVALUATION SUPPORT SCOTLAND

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2018

	Notes	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
<b>Income from:</b>					
Donations		-	-	-	1,196
Charitable activities:					
Grants	3	130,350	79,250	209,600	207,428
<i>Other charitable activities</i>	4	197,372	1,250	198,622	155,544
Meeting room lets		820	-	820	925
Investment - Bank interest		1,652	-	1,652	1,837
<b>Total income</b>		<u>330,194</u>	<u>80,500</u>	<u>410,694</u>	<u>366,930</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>306,515</u>	<u>66,700</u>	<u>373,215</u>	<u>351,910</u>
<b>Total expenditure</b>		<u>306,515</u>	<u>66,700</u>	<u>373,215</u>	<u>351,910</u>
<b>Net income and net movement in funds</b>	7	23,679	13,800	37,479	15,020
<b>Funds brought forward</b>		<u>144,635</u>	<u>-</u>	<u>144,635</u>	<u>129,615</u>
<b>Funds carried forward</b>	12, 13	<u>168,314</u>	<u>13,800</u>	<u>182,114</u>	<u>144,635</u>

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

All income and expenditure derive from continuing operation.

## EVALUATION SUPPORT SCOTLAND

### BALANCE SHEET At 31 March 2018

	Notes	2018 £	2017 £
<b>Fixed assets</b>	9	<u>-</u>	<u>-</u>
<b>Current assets</b>			
Debtors	10	39,912	26,652
Bank & cash		<u>204,362</u>	<u>191,133</u>
		244,274	217,785
<b>Creditors: Amounts falling due within one year</b>	11	<u>(62,160)</u>	<u>(73,150)</u>
<b>Net current assets</b>		<u>182,114</u>	<u>144,635</u>
<b>Net Assets</b>		<u>182,114</u>	<u>144,635</u>
<b>Unrestricted Funds</b>			
<b>General Funds</b>	12, 13	161,314	139,635
<b>Designated Funds</b>	12, 13	7,000	5,000
<b>Restricted Funds</b>	12, 13	<u>13,800</u>	<u>-</u>
<b>Total funds</b>		<u>182,114</u>	<u>144,635</u>

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved and authorised for issue by the Board of trustees on 16 July 2018 and signed on their behalf by:

  
**Jennifer Wallace**  
Trustee

  
**Lindsay Robertson**  
Trustee

**Company Registration No: SC284843**

## EVALUATION SUPPORT SCOTLAND

### RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES for the year ended 31 March 2018

	2018 £	2017 £
<b>Net income/(expenditure) for the year (per SOFA)</b>	37,479	15,020
<b>Adjustments for:</b>		
Interest from investments	(1,652)	(1,837)
(Increase) in debtors	(13,260)	(10,578)
Decrease/(increase) in creditors	<u>(10,990)</u>	<u>(13,711)</u>
<b>Net cash provided by/(used in) operating activities</b>	<u>11,577</u>	<u>(11,106)</u>

### STATEMENT OF CASH FLOWS for the year ended 31 March 2018

	2018 £	2017 £
<b>Cash flows from operating activities:</b> <i>Net cash provided by/(used in) operating activities</i>	<u>11,577</u>	<u>(11,106)</u>
<b>Cash flows from investing activities:</b> Interest from investments	<u>1,652</u>	<u>1,837</u>
<b>Net cash flow generated from investing activities</b>	<u>1,652</u>	<u>1,837</u>
<b>Change in cash and cash equivalents in the year</b>	13,229	(9,269)
Cash and cash equivalents at the beginning of the year	<u>191,133</u>	<u>200,402</u>
Cash and cash equivalents at the end of the year	<u>204,362</u>	<u>191,133</u>

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2018**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

***Basis of accounting***

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2015) in accordance with the Financial Reporting Standards applicable in UK (FRS 102) issued in January 2015 (as updated through Bulletin 1 published on 2 February 2016), and applicable accounting standards.

Evaluation Support Scotland 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 note(s).

The financial statements have been prepared on a going concern basis.

***Income***

All income is included in the Statement of Financial Activities when the charitable company has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- Income is received by way of grants and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance of the charitable company, are recognised when the charity becomes unconditionally entitled to the grant.
- Training income is included in Statement of Financial Activities when receivable.
- Conference income has been included on receipt as non-refundable in nature.
- Donated services and facilities are included at the value to the charitable company where this can be quantified.
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest received by the Bank.

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2018**

**1. Accounting policies (continued)**

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs form part of charitable support costs and comprise those costs associated with meeting the constitutional and statutory requirements of the charitable company, include the audit fee and costs linked to the strategic management of the charity.

The charitable company is registered for VAT. Any VAT which cannot be recovered is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in notes 5 and 6.

**Pension**

Employees of the charitable company are entitled to join a defined contribution 'money purchase' pension scheme run by The Pensions Trust. The charge in the financial statements represents the contributions payable by the charitable company for the period.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less provision for diminution in value. Only assets costing more than £1,000 are capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value of each asset over its expected useful life as follows:

Office furniture	Over 3 years
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**Debtors**

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

## EVALUATION SUPPORT SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2018

1. **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments.

**Creditors**

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fund Accounting**

Funds held by the charitable company comprise both unrestricted and restricted funds. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose. Unrestricted funds include designated funds where the directors have earmarked funds for a particular purpose.

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

**Taxation**

As a charitable company, Evaluation Support Scotland is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

2. **Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Grants**

	2018	2017
	£	£
Scottish Government grant – Core funding	130,350	120,000
Robertson Trust	16,550	20,717
New Philanthropy Capital – Inspiring Impact grant	25,500	13,500
Threading the Needle	37,200	49,942
Third Sector Unit (Knowledge Translation Network)	-	3,169
Skills Development Scotland grant	-	100
	<u>209,600</u>	<u>207,428</u>

Included within grants above is £79,250 (2017 - £87,428) which was restricted in nature.

## EVALUATION SUPPORT SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2018

4. <b>Other income from charitable activities</b>	2018 £	2017 £
Income from contracts	193,109	148,744
Income from workshops	<u>5,513</u>	<u>6,800</u>
	<u>198,622</u>	<u>155,544</u>

Included in income from charitable activities is £1,250 (2017 - £Nil) which was restricted in nature.

5. <b>Cost of charitable activities</b>	Basis of Allocation	Core Activities £	Restricted Activities £	2018 £	2017 £
<b>Charitable expenditure</b>					
Staff costs	Staff time	166,675	55,792	222,467	223,073
Staff pension	Staff time	13,464	4,939	18,403	15,076
Staff training	Direct	4,785	-	4,785	2,105
External training provision	Direct	10,991	1,541	12,532	6,069
Consultancy	Direct	7,310	-	7,310	4,262
Support costs		<u>103,290</u>	<u>4,428</u>	<u>107,718</u>	<u>101,325</u>
		<u>306,515</u>	<u>66,700</u>	<u>373,215</u>	<u>351,910</u>
<b>Support costs:</b>					
Staff costs	Staff time	41,028	-	41,028	34,650
Staff pension	Staff time	3,357	-	3,357	772
Payroll charges	Direct	420	-	420	420
Recruitment	Direct	1,350	-	1,350	900
Insurance	Direct	657	-	657	624
Office costs	Direct	30,794	3,817	34,611	40,240
Phone & internet	Direct	84	-	84	52
Website development and IT	Direct	8,982	-	8,982	4,832
Travel & subsistence	Direct	3,862	611	4,473	6,130
Subscriptions	Direct	961	-	961	917
Professional services	Direct	35	-	35	35
Bank charges	Direct	34	-	34	32
Governance costs (Note 6)	Direct	<u>11,726</u>	<u>-</u>	<u>11,726</u>	<u>11,721</u>
		<u>103,290</u>	<u>4,428</u>	<u>107,718</u>	<u>101,325</u>

## EVALUATION SUPPORT SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2018

#### 5. Cost of charitable activities (continued)

Charitable expenditure was £373,215 (2017: £351,910) of which £306,515 (2017 - £263,482) was unrestricted in nature and £66,700 (2017 - £88,428) was restricted in nature.

All charitable activities are in relation to supporting charities to measure and report on their impact and use learning to improve practice and inform policy.

6. <b>Governance</b>	Basis of Allocation	Core Activities £	Restricted Activities £	2018 £	2017 £
Staff costs	Staff time	6,955	-	6,955	7,996
Staff pension	Staff time	562	-	562	501
Board expenses*	Direct	1,565	-	1,565	596
Trustee Indemnity Insurance	Direct	281	-	281	265
Company House filing fee	Direct	13	-	13	13
Independent examination	Direct	1,185	-	1,185	1,185
Accounting fees	Direct	1,165	-	1,165	1,165
		<u>11,726</u>	<u>-</u>	<u>11,726</u>	<u>11,721</u>

\* 2018 board expenses includes costs of venue hire and catering for an away day.

#### 7. **Net incoming resources for the year**

	2018 £	2017 £
--	-----------	-----------

This is stated (net) after charging:

Independent examiner's remuneration		
- Independent Examination - Current year	1,185	1,185
- Other Services	<u>1,165</u>	<u>1,165</u>

## EVALUATION SUPPORT SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2018

8. Staff costs and trustees' remuneration	2018 £	2017 £
Gross salaries	249,352	244,889
Social security costs	21,098	20,830
Pension costs	<u>22,322</u>	<u>16,349</u>
Total staff costs	<u>292,772</u>	<u>282,068</u>

No trustees received any remuneration during the current or prior year. Two trustees received reimbursement of expenses totalling £45 (2017 - two trustees totalling £109) for travel and subsistence in relation to attending board and other meetings during the year.

Steven Marwick, the Chief Officer of the charitable company, made a donation including gift aid thereon of £Nil (2017 - £1,196) during the year.

The average number of employees during the year was 9 full and part-time staff (2017 - 9). The breakdown, calculated on the basis of full time equivalents, was as follows:

	2018	2017
Chief Officer (Director)	1.0	1.0
Depute Director	0.8	0.8
Development Officers	4.6	4.4
Administration	<u>1.5</u>	<u>1.5</u>
Total	<u>7.9</u>	<u>7.7</u>

The employees of the charitable company were members of the charitable company's pension scheme. Contributions totalling £Nil were outstanding at 31 March 2018 (2017 - £Nil).

## EVALUATION SUPPORT SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2018

#### 8. Staff costs and trustees' remuneration (continued)

The key management personnel of the charitable company are the Board of Trustees, the Chief Officer (Director) and Depute Director. The trustees all give of their time without remuneration. Details of trustees' expenses are disclosed above. The Director and Depute Director's aggregate remuneration for the year was £101,917 (2017 - £99,885).

The pay of all staff including the key management personnel is reviewed annually by the Human Resources subcommittee.

9. <b>Tangible Fixed Assets</b>		Office Furniture £
<b>Cost</b>		
At 1 April 2017		502
Disposals		-
		<hr/>
At 31 March 2018		<u>502</u>
<b>Depreciation</b>		
At 1 April 2017		502
Disposals		-
		<hr/>
At 31 March 2018		<u>502</u>
<b>Net Book Value at 31 March 2018</b>		<hr/> <u>-</u>
<b>Net Book Value at 31 March 2017</b>		<hr/> <u>-</u>
10. <b>Debtors</b>		
	2018 £	2017 £
Trade debtors	38,989	25,106
Prepayments and accrued income	<u>923</u>	<u>1,546</u>
	<u>39,912</u>	<u>26,652</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2018**

11. Creditors	2018 £	2017 £
Taxes and social security costs	20,795	14,302
Accruals	4,751	3,791
Holiday pay	3,815	2,483
Deferred income	32,396	49,648
Other creditors	<u>403</u>	<u>2,926</u>
	<u>62,160</u>	<u>73,150</u>
 * Movement in deferred income in year		
Brought forward	49,648	52,374
Released in the year	(49,648)	(34,137)
Deferred in the year	<u>32,396</u>	<u>31,411</u>
	<u>32,396</u>	<u>49,648</u>

Deferred income comprises grants and workshop income received in advance. The deferred income released in the year was comprised of similar amounts.

## EVALUATION SUPPORT SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2018

#### 12. Funds

2017/18	At 31 March 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
<b>Unrestricted Funds</b>					
General funds	139,635	330,194	(301,565)	(6,950)	161,314
Designated fund – Website	5,000	-	(4,950)	(50)	-
Designated fund – IT Equipment	-	-	-	7,000	7,000
	<u>144,635</u>	<u>330,194</u>	<u>(306,515)</u>	<u>-</u>	<u>168,314</u>
<b>Restricted Funds</b>					
Threading the Needle	-	37,200	(27,900)	-	9,300
Inspiring Impact Funder Learning Programme	-	26,750	(22,250)	-	4,500
	-	16,550	(16,550)	-	-
	-	80,500	(66,700)	-	13,800
<b>Total Funds</b>	<u>144,635</u>	<u>410,694</u>	<u>(373,215)</u>	<u>-</u>	<u>182,114</u>
2016/17	At 31 March 2016 £	Income £	Expenditure £	Transfers £	At 31 March 2017 £
<b>Unrestricted Funds</b>					
General funds	128,615	279,502	(263,482)	(5,000)	139,635
Designated funds – Website	-	-	-	5,000	5,000
	<u>128,615</u>	<u>279,502</u>	<u>(263,482)</u>	<u>-</u>	<u>144,635</u>
<b>Restricted Funds</b>					
Threading the Needle	1,000	49,942	(50,942)	-	-
Inspiring Impact Funder Learning Programme	-	13,500	(13,500)	-	-
Support Account for Grant holder	-	16,550	(16,550)	-	-
Translation Network	-	4,167	(4,167)	-	-
Skills Development	-	3,169	(3,169)	-	-
	-	100	(100)	-	-
	<u>1,000</u>	<u>87,428</u>	<u>(88,428)</u>	<u>-</u>	<u>-</u>
<b>Total Funds</b>	<u>129,615</u>	<u>366,930</u>	<u>(351,910)</u>	<u>-</u>	<u>144,635</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2018**

**12. Funds (continued)**

**General Fund – Third Sector Unit**

This grant of £130,350 was provided by the Scottish Government towards the core costs of running ESS. This included costs for running the third sector research forum conference. Core costs include staff costs, office expenditure, and other costs. Under the terms of the funding arrangement ESS may not dispose of any equipment purchased with grant funds within five years of the award without the prior written consent of Scottish Ministers, where the equipment has a minimum value of £1,000 at the time of disposal.

**Manifesto Commitments**

This grant of £49,980 including VAT was provided by the Scottish Government towards the staff costs, office expenditure and other costs associated with this programme on core and long-term funding. Under the terms of the funding arrangement ESS may not dispose of any equipment purchased with grant funds within five years of the award without the prior written consent of Scottish Ministers, where the equipment has a minimum value of £1,000 at the time of disposal.

**Designated Fund – Website and ICT Development**

The Board designated £5,000 in total for website and general ICT improvements that have been made in 2017/18.

**Designated Fund – IT Equipment**

The Board has designated £7,000 for IT equipment purchase in 2018/19.

**Threading the Needle**

This grant of £37,200 was provided by the Scottish Government towards staff costs, office expenditure, and other costs for activities to deliver this programme. Under the terms of the funding arrangement ESS may not dispose of any equipment purchased with grant funds within five years of the award without the prior written consent of Scottish Ministers, where the equipment has a minimum value of £1,000 at the time of disposal.

**Inspiring Impact**

Payments totalling £26,750 were made in 2017/18 by New Philanthropy Capital from grants paid to the Inspiring Impact programme. The grant is restricted to the strand of work Inspiring Impact Scotland and to provide collaborative assistance to the Inspiring Impact programme.

**Funder Learning Programme – The Robertson Trust**

An award of £16,550 was received for the costs of the Funder Learning programme.

**Support Account for Grant holder – The Robertson Trust**

An award of £8,333 was received for the costs of the Evaluation Support Account in 2016/17 of which £4,167 was brought forward into 2017/18 as deferred income.

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2018**

**12. Funds (continued)**

**Third Sector Unit – Grant for costs associated with the design and printing of Knowledge Translation Network publications**

This grant of £3,169 was provided by the Scottish Government for the costs of designing and printing 200 copies of the "Evidence from Elsewhere" publication and printing 100 copies of "Collaborating with Academic" publications. These publications were created in partnership with members of the Knowledge Translation Network which is facilitated by Evaluation Support Scotland.

**Skills Development**

A grant of £100 was provided by Skills Development Scotland in 2016/17 from the Flexible Training Opportunities Scheme. This contributed toward the cost of staff training.

**13. Analysis of Net Assets Between Funds**

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Net current assets	<u>168,314</u>	<u>13,800</u>	<u>182,114</u>
<b>Net Assets at 31 March 2018</b>	<b><u>168,314</u></b>	<b><u>13,800</u></b>	<b><u>182,114</u></b>

**Analysis of Net Assets Between Funds**

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Net current assets	<u>144,635</u>	<u>-</u>	<u>144,635</u>
<b>Net Assets at 31 March 2017</b>	<b><u>144,635</u></b>	<b><u>-</u></b>	<b><u>144,635</u></b>

**14. Related Party Transactions**

No trustees or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (2017 – None).