EVALUATION SUPPORT SCOTLAND
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2026

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 2026

Legal and administrative information
Evaluation Support Scotland is a charitable company. We were incorporated on 16 May 2005 as a company limited by guarantee. We received recognition as a Scottish Charity on 16 May 2005. We are governed by a Memorandum and Articles of Association.

Registered office and Principal address
Thorn House
5 Rose Street
Edinburgh
EH2 2PR

Trustees
Diarmid Hearns – Convenor (6-year tenure ended 22 September 2025)
Maxine Dinnes – Deputy Convenor (6-year tenure ended 22 September 2025)
Ricki McLaughlin – Treasurer (Appointed Chair 22 September 2025)
Michael Beardmore (Appointed Deputy Chair 24 November 2025)
Lauren Salmon (Resigned 26 January 2026)
Karen Seditas
Jane Steele
Gillian Turner (Appointed Treasurer 24 November 2025)
Katherine Wilkinson
Fiona Thornton (Appointed 22 September 2025)
Ffion Cuthbert (Appointed 22 September 2025)
Rachael Graham (Appointed 22 September 2025)
Benjamin Tatler (Appointed 23 March 2026)
Marie-Therese Turnbull (Appointed 23 March 2026)

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
Felicity Cameron (Resigned 1 June 2026)
Lynsey Kidd (Appointed 1 June 2026)

Key Management Personnel
Lynsey Kidd – Chief Executive Officer
Martha Lester-Cribb – Deputy Chief Executive Officer

Independent examiner
Findlay Paul CA
MHA
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 2026

Background

The trustees of Evaluation Support Scotland (ESS) present their annual trustees' report together with the financial statements of the charitable company for the year ending 31 March 2026 which are also prepared to meet the requirements for a directors' report and financial statements 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).



Our charitable purpose

To promote learning about evaluation and the results of evaluation as a process which can be used to improve the delivery of services and promote effectiveness and efficiency of organisations working for the public benefit; 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, organisations undertaking or funding charitable work, and organisations working for the public benefit more widely, about undertaking and learning from evaluation of their activities;

(iii) to improve the delivery of services for the public benefit by encouraging funders, voluntary organisations and others to work together to implement learning about effective service delivery;

(iv) 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.

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

Our vision: a Scotland in which services and activities are designed and improved using evidence from the people they serve.

Our approach to evaluation is enshrined in our principles for good evaluation.

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 the different needs and abilities of people and organisations.
2. We work collaboratively with organisations, combining their expertise with ours to generate evaluation approaches they can 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 to share evaluation evidence.
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 is identified through ongoing consultation. We know the sector wants to use evaluation to celebrate success, improve and plan their work and share their learning. We know from our evaluation and consultation, that ESS is still needed to build technical evaluation knowledge and skills. This is particularly true for new organisations, people new to the sector and new funders. Others are now familiar with the basics of outcome-focused evaluation. They need help with more detailed and complex evaluation challenges.

ESS **roles** are to:
1. Train and support third sector organisations and funders to do evaluation in a straightforward way.
2. Provide solutions to evaluation challenges.
3. Influence evaluation and learning practice by championing what "good" looks like and sharing third sector experience.
4. Broker learning relationships between funded and funders.
5. Facilitate the use of third sector evaluation for learning and improvement in third sector organisations and in wider policy.
6. Strengthen third sector research practice.

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The **outcomes** we aim to achieve are that third sector and funders are better able to:
• Evaluate.
• Build evaluation into their work.
• Support others on evaluation so that Third sector and funders use their evaluation to better explain their impact to others.
• Third sector, funders and policy-makers are better able to use third sector evaluation to make decisions.

We create programmes of support using workshops, tailored support, learning sets, events, forums, publications and our website. Through these programmes we aim to achieve the outcomes above.

2025-26 was the third year of our 2023-28 strategy.

How we evaluate
We collect evidence 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 – most recently in Winter 2024.

Headlines
1. We worked with 465 organisations across Scotland to help them measure what matters, involve the people they work with in evaluation and use evaluation for improvement, sharing and celebration.
2. This year, we worked with people from 31 of 32 local authority areas in Scotland.
3. We responded to 111 enquiries which involved answering their query, referring them to our resources and / or training, or providing support options.
4. We expanded our training offer and saw an increase in commissioned training.
5. Over the year we have attended several external events to extend our reach, most notably we exhibited and hosted a workshop at the SCVO Gathering.
6. We revived our Funders Evaluation and Learning Group which met three times during 25/26.



More about our work

Role 1: Train and support third sector organisations and funders to do evaluation in a straightforward way.

Our core **Let's Evaluate! programme** continues to provide participants with an introduction to evaluation and supports organisations to build evaluation capacity.

We ran Let's Evaluate! workshops (open and commissioned): 30 Let's Evaluate! workshops for 129 participants and 6 Let's Evaluate! Lite workshops for 50 participants.

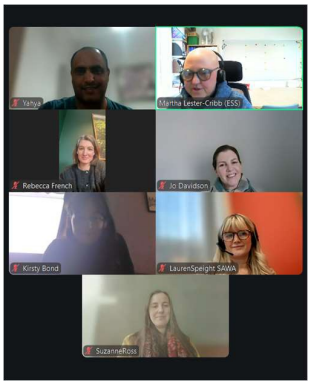
We changed the way we gather feedback for Let's Evaluate! partway through the reporting period. Almost all feedback across the full programme showed an increase in knowledge relating to:

- Measuring outcomes
- Improving evaluation plans
- Analysing information
- Reporting

Let's Evaluate! continues to generate positive feedback about our approach and provides positive evidence of our outcome of increasing participants' ability to evaluate:

'...Thanks to this series of full-day workshops, my understanding of impact and evaluation has been rebuilt from the ground up. It's now an understanding that will guide me in all the work I do moving forward....'
Bob Winton, Freelance Production Staff and Video Producer

'There are a lot of evaluation methods that I've been using already without realising, and this helped me to realise the value in a lot of the activities I have been designing that could also be used as evidence for more than one indicator.'
Mez Griffin, Crew 2000





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Tailored Support provides bespoke evaluation support to organisations, allowing them to focus on their individual challenges within their setting and context.

In 25/26 we delivered 51 sessions of tailored support for 31organisations. We've continued to be flexible in our approach to ensure we can be responsive to organisations when they initially engage with us, but also throughout their work as we know that needs and priorities can change.

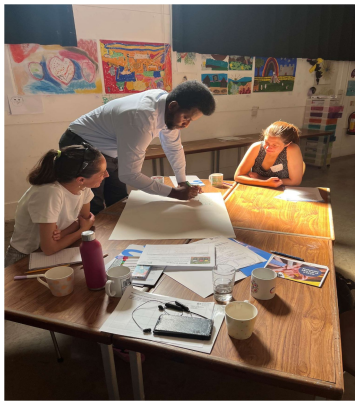
Organisations who engaged in tailored support sessions were better able to evaluate and build evaluation into their work as a result of our support. Evidence of this came from their feedback and our observation of their new systems and methods.

'We are so grateful to you for helping to guide our unstructured thinking. One issue that we had been struggling with was that fact that we operate in a social context where there are so many influencing variables making it difficult for us to distil our thinking on how we ethically demonstrate a cause-and-effect relationship between what we do and a real-world longer-term impact/outcome. However, your advice on developing a theory of change logic model and framing that through the lens of 'contribution analysis' sounded the right approach for us.'
Brian Plastow, Scottish Biometrics Commissioner

'In terms of the impact of the work we did with ESS, you helped us to think deeply about what we were trying to achieve and how we'll know if we've succeeded at a crucial point in our development. Our work with you really helped to shape the current strategy and our longer term thinking about impact. While we may not have ended up with a specific set of evaluation measures as a result of our sessions, we came away with a way of thinking about our work which has helped us to shape our engagement with our community.
For me, I think it was the opportunity to reflect, and to be challenged in a positive way, on what we're trying to achieve that was the most helpful thing. That was much more useful in the long run than any specific evaluation measures we may have discussed.'
Gordon Hunt, College Development Network

'Self-evaluation has helped us move from broad ideas about our impact to clearly defined outcomes, with practical ways to measure them. Through the process, we've built our skills, tested our thinking, and developed a framework that feels grounded and achievable.'
Kirsty Frankland, WHALE Arts





Role 2: Provide solutions to evaluation challenges.

This year we hosted two **How's it Going?** sessions for 13 people. How's It Going? is a 90 minute, online, free peer learning session for people who have recently participated in our core training. The purpose is to give participants time to reflect on their learning, share successes and challenges and come up with ideas of what they can do to continue to improve their evaluation practice.

Feedback from the sessions was generally positive, with participants appearing to appreciate the opportunity to talk with peers and revisiting the topics from the Let's Evaluate! Workshops.

'I thoroughly enjoyed the session and honestly learnt so much from the participants'
Jeanette Farrell, Arran Community and Voluntary Service

Following its introduction in the previous year, we facilitated three **Evaluating Prevention** workshops, with 46 participants. The Evaluating Prevention workshop recognises the challenge and complexity of prevention work. Participants can expect to learn how to:
• Clarify what you're preventing and for whom.
• Identify protective factors to generate positive outcomes.
• Use the above to create a theory of change.
• Use evidence to report on prevention activities.

We received feedback from 98% of participants, with all showing an increase across the learning areas. There were clear themes to the feedback:

• Sharing and cascading learning: intention to share learning with others, showing an intention for the learning to ripple outward and influence wider practice.

'[I plan to] Invite my team of four and a few strong volunteers to look at this with me. They do the work, and collect the data. I report and look at longer term impacts and direction. I need them to understand the why, what and how. I need them on board with me. I like reporting, I just need them to give me the data.'
Anonymous

• Using logic models to support 'bigger picture' thinking: many participants plan to start using logic models, with many noting the desire to demonstrate their contribution to their bigger picture.

• Strengthen evaluation work: Another major theme for participants was to improve existing evaluation processes.

'Spend some time looking at how our current services align with learning from today. set outcomes and identify indicators for evaluation more formally. Use logic model to help identify short/medium/long-term outcomes'
Anonymous

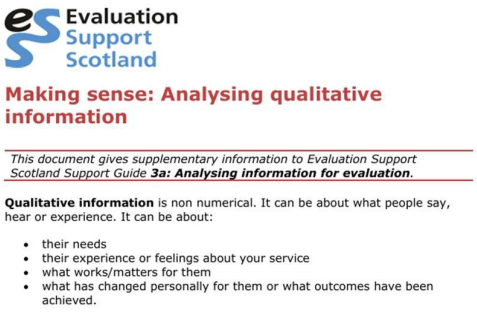
We launched new training, Involving Service Users in Evaluation (beyond seeking feedback) and facilitated one session for 9 participants. This workshop explores the value of involving service users in evaluation and participants can expect to learn:
• Why you might want to involve service users in evaluation (beyond seeking their feedback).
• What the barriers may be.
• How you could involve people more.

We received feedback from all participants which highlighted that all participants had increased their knowledge, although the depth of increase varied from 'a tiny bit' to 'a lot'. Several participants shared that they were taking away learning / ideas about involving service users at various stages of evaluation.

'Making sure that service users are not only consulted at the point where we want to collect data from them but seen as being involved throughout the evaluation cycle'
Jake Douglas, Hub for Success

Although the workshop has only been delivered once, there is learning for us to further develop the workshop.

We extended our free **short resource sessions** this year with the introduction of monthly sessions in January 2026. Across the three sessions in the reporting period there were 146 attendances, with 105 unique participants. These short sessions are intended to help raise awareness of some of the existing free resources available on our website and how they can help organisations to improve their evaluation skills.

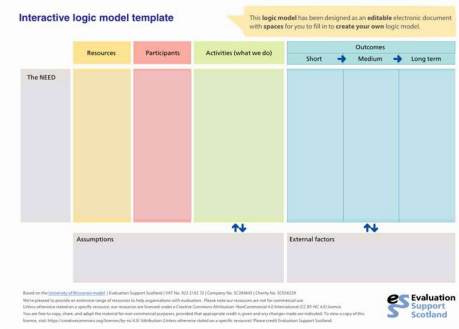

Evaluation Support Scotland

Making sense: Analysing qualitative information

*This document gives supplementary information to Evaluation Support Scotland Support Guide **3a: Analysing information for evaluation**.*

Qualitative information is non numerical. It can be about what people say, hear or experience. It can be about:

- their needs
- their experience or feelings about your service
- what works/matters for them
- what has changed personally for them or what outcomes have been achieved.



Role 3: Influence evaluation and learning practice by championing what "good" looks like and sharing third sector experience.

We continued to engage with **external events** and recognise the value in being visible and accessible in different ways and in different locations. We were pleased to deliver four interactive workshops at two events to a total of 179 delegates. These types of workshops are always well received and all but one of these sessions were full or oversubscribed. There is a clear message to us that there continues to be a strong appetite for evaluation knowledge and support.

Feedback from these events was overwhelmingly positive, with comments such as:

'A fantastic session. Brilliant speaker. Would recommend members of every charity to attend and learn about outcomes!'
External workshop delegate

'Very lovely session- playful and uplifting. Engaging and clear. I feel more confident to write clear outcomes now.'
External workshop delegate

This year we exhibited at SCVO's third sector **Gathering** which welcomed around 4000 delegates. We took the opportunity to engage with colleagues from across the sector, to further connect the third sector to evaluation resources and good practice, and promote our work.

We used our time at the Gathering to launch **'Self-Evaluation Week'** (May 26) as part of our 21st birthday year. We intend for this to be an annual event and a way for us to promote self-evaluation, share the work of ESS and provide an opportunity to engage with organisations. To reflect our birthday year the theme for Self-Evaluation Week 2026 was 'Celebrate the Difference we Make'.

The **Evaluation Leaders Network** is for those with responsibility for making evaluation happen in their third sector organisation. This year we convened 2 meetings of the network.

The first session explored the question "What are the sector's current evaluation challenges?", drawing on short surveys from participating organisations and wider evidence from Evaluation Support Scotland's Big Listen and the Scottish Third Sector Tracker. Common issues identified included limited time and capacity for evaluation, increasing funder reporting demands, inconsistent frameworks, and difficulty turning evidence into action.
The second session focussed on an exchange of practical experiences of turning evidence into action; exploration of how the Helping You Share Your Learning workbook can support proportionate learning-sharing; and taking forward actions in own organisation.

Feedback from the sessions was rated good to excellent, highlighting a good blend of focussed learning and space for discussion and sharing. Anonymous feedback from participants included:

'It was helpful to feel less alone in the work.'

'I came away from the session with a better understanding of how to have effective evaluation as well as some concrete ideas of what to try next'





Role 4: Broker learning relationships between funded and funders.

The **Funder Evaluation & Learning Group** (FELG) is a peer support group for funding staff who are involved in supporting internal and/or grantholder evaluation. Following a pause in the group, there was some revival during the year. We hosted three FELG meetings with a focus on:

- Information sharing and emerging themes
- Thematic evaluation
- A restorative funding approach

We reintroduced the **'Getting the Best From Your Grantholders'** workshops, running this once as an open programme with 14 participants. The main theme from participant feedback was about the importance of communicating clearly with grantholders, for example:

'Reframing things to explain Why we want this information and expressing it in a way that demonstrates our curiosity and desire to know the full story rather than trying to catch them out or pull their funding'
Clare Roberts, Galilee Foundation

We conducted a **Funder Survey** to better understand the current funding landscape and how we can best support and work with funders. There are notable variations in approach to evaluation and grantee requirements across funders and we are engaging with funders on an individual basis.

Role 5: Facilitate the use of third sector evaluation for learning and improvement in third sector organisations and wider policy.

We had expected to support the evaluation of the **Scottish Government's Fairer Funding** pilot and worked on this in the early part of 25/26. Due to changes in the Scottish Government's requirements, we were not the appropriate organisation to complete this work. We are pleased to continue our positive working relationship with the Scottish Government's Third Sector Unit and thank them for their ongoing support.

We continued to offer our **Evaluating Policy Influence workshop**, delivering two sessions for 26 participants. All participants provided feedback and all shared that their knowledge across outcomes, methods and reporting in relation to policy influence had increased. Qualitative feedback was generally positive, with some learning for future development of the workshop.

'I plan to implement the learning from this training in our current evaluation practices - we tend to stop evaluating once we've put reports out but I can see now we're missing a lot of impact by doing this.'
Rebecca Thomson, Voluntary Action North Lanarkshire

'More time on actually mapping out a scenario would have been good'
Laura Millar, Fife Gingerbread

Spotlight on Community Link Workers Resource

Community Link Worker (CLW) programmes provide social support in clinical settings and now exist in 30 of Scotland's 31 Health and Social Care Partnerships. Most services are commissioned from third sector providers.

The 2023 Essential Connections report highlighted variations in how CLW programmes are designed and delivered across Scotland. Some of these are positive responses to local circumstances, but there are also challenges including a lack of agreed shared outcomes and varying evaluation expertise.

Voluntary Health Scotland (VHS) and Scottish Government (SG) commissioned ESS to facilitate a series of 4 half-day sessions between October 2025 and March 2026 to develop a set of shared, high-level outcomes for CLWs using a logic modelling approach. The sessions were online using Zoom and Miro.

VHS and SG invited people with a range of roles in commissioning, managing and delivering CLW programmes to participate, ensuring a range of organisation sizes and types of location (from Orkney to Glasgow) were represented. The same 16 participants were asked to attend all sessions and had the opportunity to seek feedback from colleagues between meetings. Our approach was well received:

'Thanks for all your enthusiasm and energy at the workshops, the feedback has been nothing other than completely positive from everyone involved, including me!'
Roisin Hurst, Project Manager, Scottish CLW Network, VHS

After 3 sessions, ESS used the logic model to draft a resource: Explaining and Evaluating the Impact of Community Link Worker Programmes. The final session allowed participants to review and comment on the first draft. Further drafts were refined via email with SG & VHS.

The resource is designed to tackle two issues identified in the Essential Connections report - the lack of shared outcomes and the need for support with evaluation:

- **Part 1: Explaining** is predominantly a narrative description of the logic model the group developed, including: the need, resources, participants, activities, outcomes over time, assumptions and external factors. It also includes some short illustrative stories to bring the model to life.
- **Part 2: Evaluating** includes guidance on the different reasons to evaluate, ESS's Evaluation Pathway, choosing relevant outcomes from the logic model / mapping existing outcomes to it, writing clear outcomes, identifying (key) indicators, developing methods, pulling together an Evaluation Plan, analysing different types of data, identifying and sharing learning, and writing clear reports. There is also a list of ESS's top evaluation tips. Each section also contains links to relevant ESS resources.

SG and the Scottish Community Link Worker Network (facilitated by VHS) are now testing the resource with a wider range of stakeholders before publication. It is obviously too soon to know the wider impact of the resource, however of the 9 comments participants made after reviewing the draft, 6 mentioned that the range of perspectives has been successfully captured. For example:

'Really good document pulled together from what was, at times, a challenging set of contrasting inputs due to the wide and diverse nature of CLW projects/services across Scotland.'
Anonymous

and more broadly:

'I hope that it will be given the weight it should be by SG and that it will help to produce a working standard for CLWs everywhere.'
Anonymous

Role 6: Strengthen third sector research practice

Scotland's **Third Sector Research Forum** (TSRF) is a community of practice for people who do, commission, or have an interest in third sector research. Its purposes are to provide support for people and organisations in the third sector that undertake or commission research; promote third sector research; and strengthen third sector research practice.

We continue to convene the Third Sector Research Forum which has 790 subscribers and 221 forum members.

We distributed 7 mailings to promote third sector research and share details of specific third sector research activities; this included 2 newsletters and 5 bulletins. We have continued to update the TSRF web pages, and the TSRF Slack Workspace has increased to over 200 members.

We have convened the TSRF steering group and hosted 6 members chats during the reporting period. Members have a research interest in range of topics such as workforce, volunteering, and peer-led research.

In June 2025 we co-hosted a conference 'Perspectives on Scotland's third sector impact'. Over 70 delegates came together to explore the:

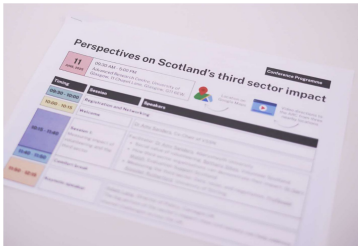
- Impact of volunteering and the third sector.
- Role and impact of researchers doing work in the sector.

The event was well received with anonymous feedback from delegates including:
'The day was facilitated in a way which prompted engagement and knowledge sharing. This was a bit different to usual conferences, and an excellent aspect of the conference.'

'Interactive and dynamic session, a lot of positive energy among organisers and participants, great networking opportunity'

We also received constructive feedback from delegates to inform future events, such as:
'Some of the sections were a bit too short to really get into a discussion. Difficult to find balance!'



Communications

Our communications work contributes to all our roles and outcomes and is a key vehicle for sharing our work and resources. This year our communications were used to extend our reach, connect the third sector to evaluation resources and good practice through our website, newsletter, social media, and advice.

Throughout the year we have updated our website to improve user experience and this work is ongoing. We updated 11 resources and added 5 new resources. Our resources continue to be popular, with over 7.3k downloads throughout the year.

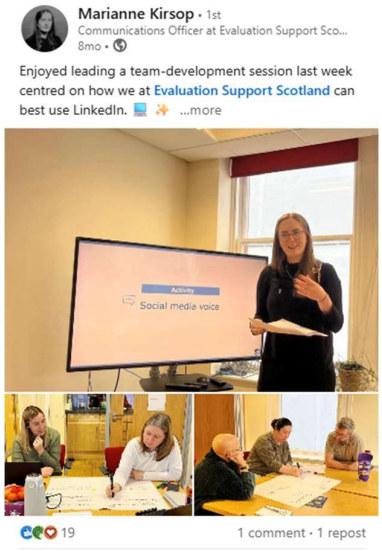
We sent 7 newsletters and 16 bulletins to our subscribers. This year our email strategy was refreshed with the aim of increasing the relevance for our audience and we continue to review how best to reach the wider third and public sectors.

We shared information through social media and grew our LinkedIn and BlueSky followers. LinkedIn continues to be our core platform for growing our reach.

As well as sharing advice through social media, we also shared advice via our blogs. This year we published 4 blogs:

- Why you might not need a 'robust framework'
- What is the best kind of evidence for evaluation
- How using fit for purpose evaluation can make life easier
- Celebrating our Trustees





What we learned

1. That there continues to be a strong appetite for evaluation support across organisations and sectors.
2. We should seek opportunities for us to strengthen our role through networking across sectors.
3. There is value in attending external events to extend our reach.
4. Feedback continues to highlight that our work makes a positive difference to those we support.
5. We need to continue to work on ensuring our services evolve to meet the needs of the sector and that we continue to be relevant.
6. The economic landscape remains challenging and like many third sector organisations our own financial situation is difficult. We must continue to identify business development opportunities to ensure our financial sustainability.

Financial review

ESS's total incoming resources were £267,894 in 2025/26 (2024/25 £254,971). This consisted of grants of £162,552 (2024/25: £162,552) from the Scottish Government Third Sector Unit, income earned from other activities including contracts, training, donations and bank interest totalling £105,342 (2024/25: £92,419). Expenditure for the year was £278,820, down from £302,987 in 2024/25. This resulted in net expenditure for the year of £10,386 (2024/25: £48,016).

Several initiatives were implemented during 2025/26 to ensure ESS's financial sustainability. These included:

- We reviewed and refreshed our Articles of Association to ensure we are well placed to evolve.
- We expanded our training and service offer and continue to do so. This allows us to ensure we can meet the developing needs of the sector.
- A continued focus on income generation.

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 providing the service.
- Other programmes of work are costed to cover the salaries and administration costs of delivering the programme.

Programmes paid for by funders and Scottish Government mean that many third sector organisations we worked with received support they did not have to pay for. Hundreds more benefited from free online resources, webinars and our grant-funded learning events.

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 the charity will be able to continue to operate whilst consideration is given to finding alternative funding. Unrestricted reserves are £103,572 (31 March 2025: £113,958) and free reserves are £101,751 (2025: £112,137). This is around 4 months' running costs at current levels.

Designated funds

The total designated funds at 31 March 2025 is £1,821 and these funds will be used to contribute toward the cost of future IT replacements.

Future funding

Financial sustainability is a key priority for the Board. ESS has a confirmed annual core grant of £162,552 from the Scottish Government for 2026/27. We have an income generation plan to generate sufficient income from contracts and training to cover the remaining costs.

Plans for future periods

1. We will continue to expand our training programme to ensure we have a vibrant and diverse offer to meet a range of learning needs.
2. We will continue to evolve our wider support offer so we can respond to the broadest range of evaluation needs.
3. We will continue to update our website and provide evaluation support resources
4. We will seek strategic opportunities to extend our reach.
5. We will be proactive in building connections with partners and identifying development opportunities.
6. We will continue to run our Evaluation Leaders' Network and our Funder Evaluation and Learning group.
7. We will coordinate the Third Sector Research Forum community of practice to strengthen third sector research practice.

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Trustees' Annual Report for the year ending 31 March 2026

Structure governance and management







Refreshed Articles of Association
We reviewed and refreshed our Articles of Association, including an update to our charitable objects. This refresh ensures we can work more intentionally with new sectors and in new geographies should this be part of our strategic planning.

Appointment of trustees
Three trustees stepped down this year; two had reached the end of six-year tenures, and one trustee stepped down in their sixth year. Five trustees were appointed this year.

We opened trustee recruitment with potential new trustees receiving an application pack. The process includes completing an application form, interview by a subcommittee of office bearers and a satisfactory reference. The board appoints those who have the best fit with the skills in the role description. Trustees are appointed for 3 years and can serve a maximum of 6 years.

Induction and training for trustees
New trustees receive an induction pack and induction with the Chief Executive 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
A register of interest is held and regularly reviewed. Interests are declared at the start of each board meeting.

The board conducts our business through meetings every 2 months. The board met five times throughout the year. A session for trustees and all staff focussed on reviewing our current strategy. The board's two standing committees are Finance & Risk, and Human Resources.

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 Chief Executive and Deputy Chief Executive 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.

Risk policy
At ESS we have an established process for risk management. We have a risk policy and procedure that requires us to consider risks at the start of all major projects and requires risks to be reported on and discussed by the Trustees and Management on a regular basis. This year we moved our risk register to Caerna – a digital risk management platform. We also agreed that our finance sub-committee should have a deeper oversight of risk, expanding its remit and title to finance and risk sub-committee. Risk continues to be considered by the full board.

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;
- 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 and
- 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* 2019 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 21 September 2026 and signed on their behalf by:



Gillian Turner
Treasurer

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 2026 which are set out on pages 20 to 33.

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. 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

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

Findlay Paul

Findlay Paul CA 28 September 2026
Independent Examiner
MHA
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 2026

	Notes	Unrestricted Total 2026 £	Unrestricted Total 2025 £
Income from:			
Charitable activities:			
Grants	**3**	162,552	162,552
Other charitable activities	**4**	102,583	85,908
Donations		49	632
Meeting room lets		-	458
Investment - Bank interest		2,710	5,421
Total income		267,894	254,971
Expenditure on:			
Charitable activities	**5**	278,280	302,987
Total expenditure		278,280	302,987
Net (expenditure) and net movement in funds	**7**	(10,386)	(48,016)
Funds brought forward	**13**	113,958	161,974
Funds carried forward	**13**	103,572	113,958

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 2026

	Notes	2026 £	2025 £
Fixed assets			
Intangible assets	**9**	-	-
Tangible assets	**10**	-	-
		-	-
Current assets			
Debtors	**11**	9,589	20,793
Bank & cash		130,742	137,699
		140,331	158,492
Creditors: Amounts falling due within one year	**12**	(36,759)	(44,534)
Net current assets		103,572	113,958
Net Assets		103,572	113,958
Unrestricted Funds			
General Funds	**13,14**	101,751	112,137
Designated Funds	**13,14**	1,821	1,821
Total funds		103,572	113,958

For the year ending 31 March 2026 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 21 September 2026 and signed on their behalf by:

Gillian Turner
Treasurer
Company Registration No: SC284843

EVALUATION SUPPORT SCOTLAND

RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES
for the year ended 31 March 2026

	2026 £	2025 £
Net (expenditure) for the year (per SOFA)	(10,386)	(48,016)
Adjustments for:		
Interest from investments	(2,710)	(5,421)
Depreciation	-	101
Loss on disposal	-	304
Decrease/(increase) in debtors	11,204	(12,843)
(Decrease)/increase in creditors	(7,775)	5,337
Net cash (used in) operating activities	(9,667)	(60,538)

STATEMENT OF CASH FLOWS
for the year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities:		
Net cash (used in) operating activities	(9,667)	(60,538)
Cash flows from investing activities:		
Interest from investments	2,710	5,421
Net cash flow provided by investing activities	2,710	5,421
Change in cash and cash equivalents in the year	(6,957)	(55,117)
Cash and cash equivalents at the beginning of the year	137,699	192,816
Cash and cash equivalents at the end of the year	130,742	137,699

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2026

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 with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

Evaluation Support Scotland meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis. At the time of approving the financial statements, the trustees are confident that the charitable company has adequate funds to continue in operational existence. Trustees have considered the financial position and future performance of the charitable company and continue to monitor finances to ensure expenditure remains within the income available. Trustees are satisfied these efforts are sufficient and therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

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:

1. **Accounting policies (continued)**

- 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 charitable company becomes unconditionally entitled to the grant.

- Training income which includes income from room lets is included in the Statement of Financial Activities when the rental has taken place and the charitable company is entitled to the income.

- Conference income has been included on receipt as it is 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.

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 charitable company. Other support costs relate to the administrative cost of running the charitable company.

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.

1. Accounting policies (continued)

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.

Intangible fixed assets
Intangible fixed assets are included in the financial statements at cost. Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost by equal instalments over the useful economic life as follows:

Website costs	Over 3 years

Tangible fixed assets
Tangible fixed assets are stated at cost less provision for diminution in value. Only assets costing more than £500 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
Computer equipment	Over 3 years

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

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.

Financial instruments
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2026

1. Accounting policies (continued)

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 charitable company. 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.

Judgements in applying key sources of estimation uncertainty
In the application of the charitable company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

In preparing these financial statements, the directors have made the following judgements:

- Tangible fixed assets are depreciated over a period to reflect their estimated useful lines. The applicability of the assumed lines is renewed annually considering factors such as physical condition, maintenance and obsolescence.

2. Legal status
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	**Unrestricted 2026**	**Unrestricted 2025**
	£	**£**
Scottish Government grant – Core funding	162,552	162,552

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2026

4. Other income from charitable activities	Unrestricted 2026 £	Unrestricted 2025 £
Income from contracts	61,012	71,648
Income from workshops	41,571	14,260
	102,583	85,908

5. Cost of charitable activities	Basis of Allocation	Unrestricted 2026 £	Unrestricted 2025 £
Charitable expenditure			
Staff costs	Staff time	182,436	177,389
Staff pension	Staff time	15,509	16,476
Staff training	Direct	110	659
External training provision	Direct	1,556	2,210
Consultancy	Direct	-	20,271
Support costs		78,669	85,982
		278,280	302,987
Support costs:			
Staff costs	Staff time	41,177	39,607
Staff pension	Staff time	3,466	3,387
Payroll charges	Direct	495	525
Recruitment	Direct	-	332
Insurance	Direct	861	907
Office costs	Direct	14,201	25,833
Phone & internet	Direct	-	(29)
Website development and IT	Direct	2,848	2,979
Travel & subsistence	Direct	785	481
Subscriptions	Direct	2,270	1,147
Professional services	Direct	443	35
Bank charges	Direct	95	66
Depreciation	Direct	-	101
Loss on disposal	Direct	-	304
Governance costs (note 6)	Direct	12,028	10,307
		78,669	85,982

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2026

6. Governance	Basis of Allocation	Unrestricted 2026 £	Unrestricted 2025 £
Staff costs	Staff time	6,940	5,939
Staff pension	Staff time	578	490
Board expenses*	Direct	507	30
Trustee Indemnity Insurance	Direct	369	389
Company House filing fee	Direct	34	34
Independent examination	Direct	3,600	3,425
		12,028	10,307

* 2026 board expenses include costs of venue hire and catering for a strategy day.

7. Net (expenditure) for the year	2026 £	2025 £
This is stated (net) after charging:		
Depreciation	-	101
Independent examiner's remuneration	3,600	3,425

8. Staff costs and trustees' remuneration	2026 £	2025 £
Gross salaries	214,321	208,261
Social security costs	16,232	14,675
Pension costs	19,553	20,352
Total staff costs	250,106	243,288

No trustees received reimbursement of travel expenses in the current or prior year.

8. Staff costs and trustees' remuneration (continued)

The average number of employees during the year was 8 full and part-time staff (2025 – 8). The breakdown, calculated on the basis of full-time equivalents, was as follows:

	2026	2025
Chief Officer (Director)	1	1
Deputy CEO	1	1
Development Officers	4	4
Administration	2	2
Total	8	8

The employees of the charitable company were members of the charitable company's pension scheme. Contributions totalling £nil was outstanding at 31 March 2026 (2025 - £2,882).

The key management personnel of the charitable company are the Board of Trustees, the Chief Executive Officer and Deputy CEO. The trustees all give of their time without remuneration. Details of trustees' expenses are disclosed above. The Officers' aggregate remuneration for the year was £102,282 (2025 - £91,189).

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

9. Intangible Fixed Assets

	Website costs £
Cost	
At 1 April 2025 and 31 March 2026	5,000
Depreciation	
At 1 April 2025 and 31 March 2026	5,000
Net Book Value at 31 March 2026	-
Net Book Value at 31 March 2025	-

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2026

10. Tangible Fixed Assets

	Office Furniture £	Total £
Cost		
At 1 April 2025 and 31 March 2026	672	672
Depreciation		
At 1 April 2025 and 31 March 2026	672	672
Net Book Value at 31 March 2026	-	-
Net Book Value at 31 March 2025	-	-

11. Debtors

	2026 £	2025 £
Trade debtors	8,318	19,741
Prepayments and accrued income	1,271	1,052
	9,589	20,793

12. Creditors

	2026 £	2025 £
Taxes and social security costs	11,452	16,723
Accruals	3,600	3,470
Holiday pay	2,772	5,699
Deferred income*	18,554	18,272
Other creditors	381	370
	36,759	44,534
* Movement in deferred income in year		
Brought forward	18,272	22,746
Released in the year	(18,272)	(21,021)
Deferred in the year	18,554	16,547
	18,554	18,272

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2026

13. Funds

2025/26	At 31 March 2025 £	Income £	Expenditure £	At 31 March 2026 £
Unrestricted Funds				
General funds	112,137	267,894	(278,280)	101,751
Designated fund – IT Equipment	1,821	-	-	1,821
Total Funds	113,958	267,894	(278,280)	103,572

2024/25	At 31 March 2024 £	Income £	Expenditure £	At 31 March 2025 £
Unrestricted Funds				
General funds	160,153	254,971	(302,987)	112,137
Designated fund – IT Equipment	1,821	-	-	1,821
Unrestricted Funds	161,974	254,971	(302,987)	113,958

General Fund – Third Sector Unit
This grant of £162,552 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.

Designated Fund – IT Equipment
In 2018 the board designated funds for ICT improvements to take place in 2019/20. Further designations were made during 2021/22 of which a balance of £1,821 remains at the year end. This is expected to be used in the next two years.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2026

14. Analysis of Net Assets Between Funds

	Unrestricted £
Tangible fixed assets	-
Net current assets	103,572
Net Assets at 31 March 2026	103,572

	Unrestricted £
Tangible fixed assets	-
Net current assets	113,958
Net Assets at 31 March 2025	113,958

15. Analysis of changes in net funds

	1 April 2025 £	Cashflows £	31 March 2026 £
Cash and cash equivalents	137,699	(6,957)	130,742

16. Commitments

The charitable company has total minimum future payments under non-cancellable operating leases for each of the following periods:

	Property 2026 £	Equipment 2026 £	Total 2026 £	Total 2025 £
Due within one year	12,641	1,677	14,318	13,785
Due between 2 – 5 years	12,641	1,258	13,899	27,150
	25,282	2,935	28,217	40,935

17. Related Party Transactions

During the reporting period, the charitable company was granted free access to a pre-commercial beta version of a web application developed by Trustee Ricki McLaughlin. As the application was not commercially available and was undergoing testing, the transaction carried no measurable open-market value, and consequently, no income or expenditure has been recognised in the Statement of Financial Activities. There were no outstanding balances or financial commitments at the year-end (2025 - £Nil).