International Evaluation Academy

Annual Report and Financial Statements

Fiscal Year 2025

Prepared by: IEAc Secretariat
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1. Charity information

Charity name	International Evaluation Academy (IEAc)
Charity number	1197772 (England and Wales)
Registered office	59 Laurel Crescent, Romford, RM7 0RU, United Kingdom
Trustees in 2025	Ian Goldman — President Andrealisa Belzer – President elect Weronika Felcis — Vice President Hur Hassnain — Treasurer (to January 2026) Oumoul Ba Tall — Trustee (Treasurer from January 2026) Suppiramaniam Nanthikesan — Secretary General Ahmed Ag Aboubacrine Bagele Chilisa Gonzalo Hernández Licona Donna Podems Juha Uitto Sonal Zaveri Nicole Bowman Ziad Moussa Susan Tucker Ellen Lewis
Accountants	Wisei Chartered Certified Accountants, 14 Morden Court Parade, Morden, London, SM4 5HJ, United Kingdom (www.wiseiaccountants.co.uk)
Bankers	Barclays Bank UK PLC

Note: the list above reflects the trustees who served during 2025. Ellen Lewis and Oumoul Ba Tall took up Board roles during 2025. Hur Hassnain remained Treasurer throughout 2025 and Oumoul Ba Tall assumed the Treasurer role from January 2026. The other five Board appointments approved in 2025 became effective from January 2026.

2. Trustees' report

2.1. Introduction

This annual report reviews the activities of the International Evaluation Academy (IEAc) during the year ended 31 December 2025 and accompanies the charity's financial statements. The Academy is a Charitable Incorporated Organisation (CIO). The trustees have prepared accruals accounts under FRS 102 and the Charities SORP (FRS 102), second edition (October 2019). The accounts are not subject to audit under section 144 of the Charities Act 2011. The trustees have asked for an independent examination of these accounts.

The concept of an International Evaluation Academy was endorsed at the IDEAS Prague Conference of 2019 and in the Prague Declaration. A subsequent survey confirmed strong support from the global evaluation community, with 87% of 454 respondents advocating for its establishment. The Academy was formally established in February 2022 as a UK-based Charitable Incorporated Organisation.

The Academy has grown through a series of milestones that together tell the story of a volunteer movement becoming an institution, and then a catalyst:

- **2019 —** the idea emerged at the IDEAS Global Assembly and GEF Conference in Prague; the Prague Declaration endorsed the creation of an academy to strengthen evaluation worldwide to meet environmental and equity challenges.
- **2020 —** approval of governance and strategic directions, and endorsement of the foundational documents.
- **2021 —** refinement of policy frameworks, finalisation of the draft constitution, and establishment of task forces on partnerships and quality assurance.
- **2022 —** legal incorporation as a Charitable Incorporated Organisation, election of trustees, and establishment of the working structures. Launch Webinar & IEAc YouTube Channel.
- **2023 —** strengthening knowledge and influence through the JMDE Special Edition on Decolonizing Evaluation, finalising the evaluation principles, and advancing financial and fundraising strategies.
- **2024 —** expansion of governance with new board members; conversion of the Council and Fellows into an open community of Friends of the Academy; initiation of a project using Three Horizons approach to the future of evaluation so that it can contribute to addressing the polycrisis; and continued publication on decolonisation, in collaboration with South Africa and Benin. Major contribution at GEF Conference in Washington on decolonisation, systems change
- **2025 —** the year covered by this report: the Three Horizons Evaluation Initiative (3HEi) was completed and developed into a global coalition linking the Three Horizons work with the Global Evaluation Agenda 2.0. The knowledge underlying it was consolidated towards publication of a special edition of the Journal of Multidisciplinary Evaluation (JMDE), webinars, and conferences; and the Academy's influence began to register in national evaluation systems.

The years to 2023 were about establishing the Academy as an institution; 2024 initiated significant work on decolonisation, shared through conferences; and 2025 was the year in which the Academy began to play a catalytic role for change in the evaluation field. Three shifts define the year: a shared picture of the future of evaluation and how it can contribute to regeneration was completed and expanded into a coalition of the field's major networks; the thinking behind that picture was gathered into a body of publications; and the Academy's ideas began to shape national evaluation systems, most visibly in South Africa and Benin.

Underpinning all three, the Academy strengthened its governance, grew its community of Friends and began building the working-group structure through which the next phase will be delivered.

2.2. Focus of the Academy

The overall framing of the Academy's work is the generation and application of knowledge and learning around *transforming evaluation* to contribute to addressing the polycrisis, *influencing evaluation systems and practice*, and *professionalising the field* — so that evaluation has the holistic rigour and recognition, and evaluators the values and competencies needed to contribute to regenerate a rapidly degrading world. Our vision, mission and principles are set out below.

2.3. Vision

The Academy embraces the vision of Agenda 2030 and its Sustainable Development Goals, as well as the Paris Agreement, in promoting a world moving away from its current destructive path to one that is regaining climate and ecosystem resilience and health and promoting sustainable livelihoods for all, with evaluation supporting evidence-informed transformational change. It is guided by the Global Evaluation Agenda 2.0 and the Prague Declaration on Evaluation for Transformational Change, which visualises a world where evaluation practices are an integral part of all government, civil society and private sector development efforts.

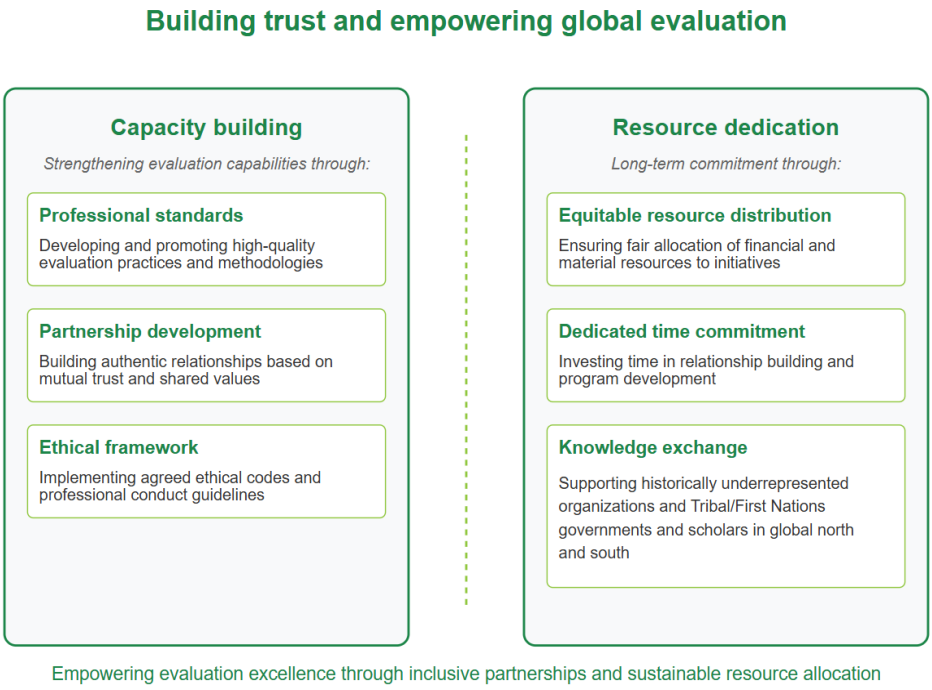
2.4. Mission

We volunteer to contribute to the transformation, influence and professionalisation of scientific evaluation practices to address economic, social and environmental sustainability challenges. We use participatory practices and partnerships with diverse sectors of society to build, learn, share and use a credible body of knowledge about the processes and consequences of systems and interventions aimed at building the resilience and sustainability of the world.

2.5. Values and principles

Critical to this mission are the values and principles that underlie our work. The Academy aims to be self-reflective, open, respectful and honest in all its activities. It strives for justice, diversity and plurality. Its values are inclusivity, compassion, courage, competence and integrity. The principles below are applied both in how we operate internally and in the work that we do.

Figure 1: IEAc principles



2.6. Achievements and performance in 2025

In its 2025/26 Work Plan the Academy set out a strategic roadmap organised around transforming the understanding of evaluation's role in addressing the polycrisis, transforming evaluation practice, repositioning evaluation in centres of power, professionalising the field, and communicating and managing knowledge. Progress against these priorities in 2025 is described below, followed in Table 1 by a summary of activities and their linkage to the work now under way in 2026/27.

2.7. The work

Throughout 2025 the Academy made significant progress across its workstreams, repositioning evaluation as a transformative tool for today's complex and systemic global challenges.

2.7.1. Transforming evaluation to address the polycrisis

The Three Horizons approach is a futures technique for situations where uncertainty is high, continuous adaptation is needed, and there is enough agency in the system to act. Its three horizons, where we are (H1), where we want to go (H3), and how we get there (H2), interact iteratively rather than linearly, making assumptions about the present and future explicit and reframing how we think about change.

Building on the initiative launched in 2024, the Academy's Three Horizons Evaluation Initiative (3HEi) developed through 2025. The survey clusters and system maps developed by eighteen analysts were finalised, validated and enriched through webinars with survey participants and with Friends, and an interactive session including a role-play was run at the IDEAS conference in March 2025. The core message, tested across the field, is sobering: evaluation as currently practised is not effective at addressing or voicing contemporary global and local challenges, nor the transformation required to meet them.



IDEAS Conference. From left to right: Scott Chaplowe, Annette Gardner, Ian Goldman, Andrealisa Belzer, Edeshri Moodley, Nanthikesan and Sonal Zaveri.

The decisive step of the year came in July 2025, when this work was opened out from an Academy initiative into a coalition of the field. Launched through a series of webinars, the 3HEi–Global Evaluation Agenda (GEA) coalition brought together EvalPartners/IOCE and its affiliates EvalYouth, EvalIndigenous and EvalGender+ alongside IDEAS, the regional Voluntary Organisations for Professional Evaluation (VOPEs[1]) and EvalforEarth. A partner group was formed, with a smaller core group to take the detailed work forward, initially co-led for the Academy by Ian Goldman and, for EvalPartners/IOCE, by Khalil Bitar and subsequently Chelladurai Solomons. In parallel, initial discussions were held with EvalIndigenous on a complementary Indigenous Three Horizons stream, to bring culturally grounded futures thinking into the wider process.

2.7.2. Decolonising evaluation and evaluation systems

The Academy continued to give practical direction to the decolonisation agenda that was articulated in the 2023 JMDE Special Edition. The publication in the African Evaluation Journal in late 2024 was used to develop and guide the thinking of this group. The Decolonising Evaluation Systems working group[2] pursued collective action research on ethical, participatory and decolonised evaluation systems that serve people, distinct Peoples, and planetary stewardship. Two pilots were identified - working on revisions to South Africa's National Evaluation Policy Framework, a Development Bank of Southern Africa (DBSA) Evaluation using MadeinAfrica approaches, and contact made with Le Baromètre's local government evaluation system experiment in Benin.

This work began to move from ideas into institutions. South Africa's National Evaluation Policy Framework was revised (finally published in 2026), substantially informed by the Academy's thinking, as well as the introduction of new evaluation criteria for transformative equity and for climate and ecosystems health.

[1] AfrEA, ReLAC, APEA, EES

[2] Led by Thokozile Molaiwa, Celeste Ghiano, Ian Goldman and Candice Morkel, with a wide group of contributors.

Collaboration with DBSAon a “Made in Africa” evaluation advanced, and collaboration began with Le Baromètre. These threads were shared and deepened through sessions at gLocal Evaluation Week, the SAMEA Conference and other fora, and they feed directly into the action-learning pilots now under way in 2026.

2.7.3. Building the knowledge base: publications

In 2025 the Academy continued to share its thinking through publications. The centrepiece was the JMDE Special Edition on Evaluation and the Transformational Imperative, initiated in January 2025 and building on the 2023 edition. Its author teams were deliberately composed across geographies, generations, cultures and roles — policymakers, practitioners, commissioners, academics and activists — and the edition pioneered a non-anonymous, developmental peer-review process together with explicit guidance on the disclosure of AI use. The articles include some significant innovations in the evaluation field, and contribute deep thinking around the way evaluation needs to transform to achieve the Horizon 3 aspirational future. By year-end, fourteen articles and an introduction had been written, for publication in 2026. Together with the Special Edition, four Academy-led chapters were written for the Global Environment Facility volume Integrating for Sustainability, covering power, equity, systems and Indigenous knowledge. These publications form the conceptual base on which most of the Academy’s working groups now build.

The Academy also continued to generate and share knowledge through blogs published on the AEA platform, recordings of IEAc-hosted webinars made available on the Academy’s YouTube channel and many webinars and conference contributions.

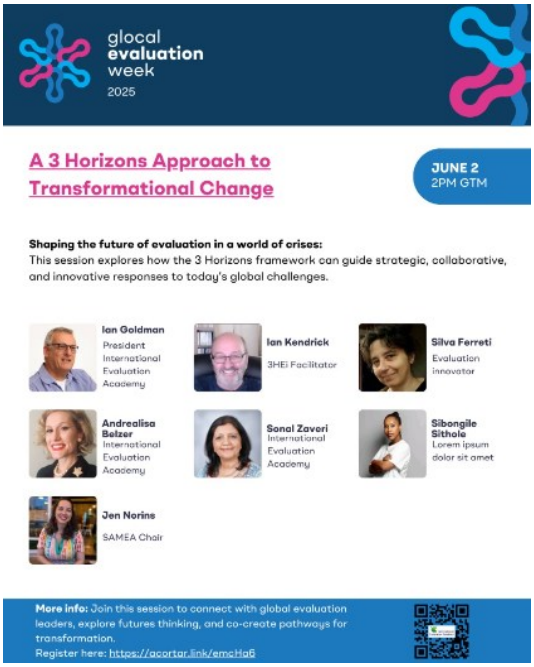
2.7.4. New working groups and the Horizon 2 architecture

As the Three Horizons maps clarified how the field might move towards its aspirational future, the Academy began constituting a set of working groups, each advancing a node of the Horizon 2 map and, wherever possible, anchored in a conceptual framework from one of the JMDE articles. Alongside the 3HEI-GEA coalition, JMDE and Decolonising Evaluation Systems groups, emerging areas included regeneration, repositioning evaluation in organisations, foresight, artificial intelligence, complex systems, capacity development, and a Transformation group focused on ensuring the Academy embodies internally the change it advocates. This architecture, taking shape in late 2025, is the structure through which the 2026/27 programme is now being delivered.

2.7.5. Events, webinars and conferences

Members of the Academy participated actively in, and contributed to, a wide range of events in 2025, including gLocal Evaluation Week, the SAMEA Conference, the European Evaluation Society conference and other learning hub events, the Polish Evaluation Congress, the ReLAC Conference, the IDEAS conference and multiple international webinars. These gatherings served both to test the Academy’s emerging thinking with the wider field and to draw new Friends and partners into the work.







IEAc members contributing to sessions, workshops and webinars across the 2025 events calendar.

Table 1: Summary of IEAc activities in 2025 and linkage to the 2026/27 Work Plan

Direction	Achieved in 2025	Carried forward into 2026/27
Transforming the understanding of evaluation's role in the polycrisis (3HEi)	Three Horizons maps developed, validated and refined with the field. 3HEi–GEA coalition launched July 2025 with EvalPartners/IOCE, IDEAS, regional VOPEs and EvalforEarth. Interactive session at IDEAS, March 2025.	Coalition identifies and takes forward transformational (H2+) initiatives; conversations opened with centres of power; progress to be shared at EES Lille and AfrEA 2026.
Documenting the knowledge (JMDE)	Special Edition on Evaluation and the Transformational Imperative initiated January 2025; 14 articles and introduction finalised; non-anonymous developmental review and AI-disclosure guidance developed.	Special Edition published in 2026; most working groups anchored in one of its conceptual articles.
Contributing to environment and development evaluation (GEF)	Four Academy-led chapters written for the GEF volume Integrating for Sustainability on power, equity, systems and Indigenous knowledge.	Chapters published in 2026 and used as reference material by the Decolonising and Capacity groups.
Decolonising evaluation systems	South Africa's NEPF revised, substantially informed by this work (new criteria on transformative equity and climate/ecosystems health). DBSA "Made in Africa" evaluation and Benin local-government work under way.	Cabinet approval and application of the revised NEPF; DBSA and Benin pilots; a common core concept of decolonising evaluation systems agreed.
New working groups (Horizon 2)	Working-group architecture established across regeneration, foresight, AI, complex systems, capacity development, repositioning in organisations and transformation.	Eleven working groups consolidated, each with first deliverables and cross-group linkages.
Communication and knowledge	Blogs on the AEA platform; webinar recordings on YouTube; Communication Protocol, internal portal and AI-assisted newsletter developed.	LinkedIn-centred external channel; Academy strand at EES Lille as flagship visibility event and at AfrEA conference; 7 AEA and 7 website blogs; webinars reaching 300+ participants.
Governance and community	Seven new Board members inducted; open Friends community grew to around 94; designation system (Evaluation Scientific Leader / Scientist) developed.	First designations conferred in early 2026; Presidential transition completed 1 July 2026; committee roles sharpened; fundraising streams approved.

2.8. Strengthening the Academy

2025 was also a year of deliberate institutional strengthening, so that the Academy's governance and community could carry the weight of its growing programme.

Governance. In July 2025 the Board approved the appointment of seven new members, with the appointments subsequently minuted in November 2025. Ellen Lewis and Oumoul Ba Tall took up Board roles during 2025. Oumoul Ba Tall did not assume the office of Treasurer until January 2026, when she succeeded Hur Hassnain. The remaining five incoming Board members - Josephine Watera, Doha Abdelhamid, Rob D. van den Berg, Irene Guijt and Takaaki Miyaguchi - took up their roles from January 2026. Together these appointments broadened the Board's regional representation and strengthened financial oversight, communications, partnerships and Indigenous evaluation expertise.

Financial oversight. In early 2025 the Academy established a Financial Advisory Committee to oversee its finances and financial procedures — chaired from August 2025 by Oumoul Ba Tall and including Susan Tucker, Rosetti Nabumba, Janett Salvador and Hur Hassnain. The Committee revised the Financial Reserve Policy in August 2025, and the Board approved the 2026 core budget at its November 2025 meeting, sharpening the Academy's financial governance as it turns to the funding challenge described below.

Community. The open membership model introduced in 2024 — which consolidated the former Council Members and Fellows into a single, welcoming category of Friends of the Academy — continued to grow. From 37 members carried over at the start of 2024, the network reached around 94 Friends by the end of 2025, actively engaged across the collaborative work areas, transformational methodologies, and the production and dissemination of knowledge.

Recognition. The Academy further developed its system of designations — Evaluation Scientific Leader and Evaluation Scientist — to recognise sustained professional and academic contribution and to foster a culture of shared leadership. The first designations were conferred in early 2026, celebrating work carried out from 2024 onward across the 3HEi, the two JMDE Special Editions and the decolonisation work..

Communication and quality. A Communication Protocol was developed, an internal portal and messaging guidelines established, and an AI-assisted bimonthly newsletter launched, reinforcing the Academy's identity and its position as a credible, responsive actor within the global evaluation ecosystem. The Academy enters 2026 with a stronger governance model, an expanded and energised community of practice, and enhanced institutional capacity to lead high-impact evaluation work globally.



African Evaluation Association - AfrEA 25 year celebration; Ian Goldman, Zenda Ofir and Bagele Chilisa all received awards

2.9. Volunteering and donated services

The Academy's intellectual output depends heavily on the voluntary contribution of its Friends, trustees and professional collaborators. Management has prepared a detailed schedule of donated professional services for 2025 covering contributors, periods, deliverables, hours, rates and values. Two contributors, Ian Goldman and Sonal Zaveri, were trustees; management has explained that their entries relate to professional content, research, editing and 3HEi work rather than ordinary trustee governance time.

These contributions are highly valued and, for these financial statements, donated professional services of £104,232 have been included on the basis of management's schedule and explanations. The amount represents management's estimated value of qualifying professional services provided to the Academy and is recognised equally as income and charitable expenditure. Accordingly, the recognition is non-cash and does not affect the charity's net movement in funds, cash balance or net assets.

Table 2: Donated professional services

Basis	2025	2024
Hours of donated professional services	1,514	855
Number of contributing specialists	8	6
Estimated fair value recognised	£104,232	£73,631

2.10. Vision and the way forward

The Academy enters its next phase at an inflection point. The Three Horizons work has given the field a shared language for the future it is trying to reach: an evaluation field that actively helps societies regain social justice with climate and ecosystem health and pursue sustainable livelihoods for all. What began as a survey of a few dozen thinkers has become a coalition of the field's major networks, and the task now is to turn a shared picture into shared action.

The Academy's priorities for 2026–27 follow directly from what was built in 2025. The first is to take forward the transformational changes envisaged in Horizon 2, with partners: continuing the 3HEi–GEA coalition to identify and support H2+ initiatives; deepening the underlying knowledge through the JMDE Special Edition and the four GEF chapters; continuing the Decolonising Evaluation Systems work, including the action-learning pilots in South Africa and Benin; consolidating the eleven working groups established around the map; testing and sharing the work through a dedicated seven-session Academy strand at the European Evaluation Society Conference in Lille in October 2026, followed by a significant contribution at the African Evaluation Association Conference in Marrakesh in November; and, through the Transformation working group, ensuring that the transformation the Academy advocates is reflected in its own practice.

The second priority is the sustainability of the Academy itself. 2026 brings the Academy's most significant institutional milestone: on 1 July 2026 the Presidency passed from Ian Goldman to Andrealisa Belzer, with Ian Goldman continuing as Past President for one year — the first full leadership handover since legal incorporation, and a marker of the Academy's maturity. Alongside this transition, securing sustainable funding is the Academy's most urgent challenge. Core operations remain very small relative to the value the Academy mobilises, and the Board approved a set of fundraising streams in early 2026 — a donation campaign to Friends and the wider community, core-funding proposals to foundations, a fee-based training programme, conference partnerships, and project funding through the working groups — to place the Academy on a more secure footing.

The through-line from 2019 to today is a simple conviction: that better ways of knowing whether what we are doing is working, what needs to change, and who is being left behind are not a luxury in a time of interlocking crises — they are a necessity. The Academy exists to make evaluation equal to that task.

2.11. Conclusion

In conclusion, we remain steadfast in our commitment to advancing the science of evaluation, promoting sustainable development and pursuing our related charitable purposes. 2025 was the year the Academy moved from building itself to catalysing change in the field, and we are excited about the positive impact we can create in the years ahead, in line with our charitable objects.

Approved on behalf of the trustees

_____
President, International Evaluation Academy
Date: _____ 2026

3. Financial information

International Evaluation Academy (IEAc)

Unaudited financial statements for the year ended 31 December 2025

Statement of Financial Activities (SOFA) — for the year ended 31 December 2025

Unrestricted funds (£)	2025	2024 (restated)	2024 (initial)
Income			
Donated professional services (Note 3)	104,232.00	73,631	73,631
Cash donations and grants	–	–	
Total income	**104,232.00**	**73,631**	**73,631**
Expenses on charitable activities			
Donated professional services (Note 3)	104,232.00	73,631	73,631
Operating costs (Note 4)	12,789.90	20,822	18,382
Total Expenditure	**117,021.90**	**94,453**	**92,013**
Net movement in Assets	(12,789.90)	(20,822)	(18,382)
Funds brought forward	27,652.00	48,474	48,474
Funds carried forward	14,862.10	27,652	30,092

Statement of Financial Position — as at 31 December 2025

Unrestricted funds (£)	2025	2024 (restated)	2024 (initial)
Assets			
Cash at bank and in hand	25,394.95	30,092	30,092
Total Assets	**25,394.95**	**30,092**	**30,092**
Liabilities and Net Assets			
Creditors: current (Note 6)	10,532.85	2,440	0
Total Liabilities			
Net Assets	14,862.10	27,652	30,092
Total net assets	14,862.10	27,652	30,092
Total Liabilities and Net Assets	**25,394.95**	**30,092**	**30,092**

Notes to the accounts

1. Accounting policies

The accounts have been prepared on the accrual and going-concern bases in accordance with FRS 102 and the Charities SORP (FRS 102), second edition (October 2019), applicable to this reporting period. Income is recognised when entitlement, probability and reliable measurement criteria are met. Expenditure is recognised when a present legal or constructive obligation exists and is measured reliably. Unrestricted funds are available for use at the trustees' discretion in furtherance of the charity's objects. Foreign-currency monetary balances are retranslated at the reporting date. The trustees have confirmed that there were no restricted funds in 2025 and, by approving these accounts, confirm the going-concern assessment set out in Note 7.

2. Income

No cash grant or donation income was received in 2025. Donated professional services of £104,232 have been recognised as non-cash income, with an equal amount recognised as charitable expenditure, based on management's schedule and valuation of qualifying professional services.

3. Donated professional services

Donated professional services of £104,232 (2024: £73,631) have been recognised on the basis of the detailed schedule and valuation prepared by management. The services relate to professional advisory, research, editing, facilitation, analytical and evaluation work which management considers the Academy would otherwise have needed to obtain. The schedule includes professional content work donated by trustees Ian Goldman and Sonal Zaveri, which management has identified as distinct from ordinary trustee governance duties. The amount is recognised equally as income and expenditure and therefore does not affect net funds. The trustees should retain the detailed schedule and supporting valuation/apportionment evidence with the accounting records.

4. Expenditure

Operating expenditure recognised for 2025 is £12,789.90. This comprises £2,257.05 of current-year cash operating costs, a £9,092.85 year-end accrual for Viviana Lascano's coordinator services and reimbursed Zoom/Google One costs (USD 12,230.79 translated at the 31 December 2025 closing rate), and a £1,440 accrual for Wisei's 2025 accounts and independent examination fee. The £1,000 Ian Kendrick SAMEA Conference obligation and the £1,440 fee for the 2024 accounts relate to 2024 and are dealt with as a prior-period adjustment in Note 9 rather than 2025 expenditure.

5. Trustees and related parties

No trustee received remuneration for acting as a trustee. Management has confirmed that Viviana Lascano's coordinator fee is a contracted service and is not, in itself, a related-party transaction. Ian Goldman and Sonal Zaveri donated professional content work outside ordinary governance duties. Their donated professional services are included within the £104,232 recognised in Note 3 and are treated as related-party donated services for disclosure purposes. The detailed values attributable to those trustee-donated services are recorded in management's supporting schedule and should be retained with the charity's records.

6. Liabilities

Creditors and accrued expenses at 31 December 2025 total £10,532.85, comprising £9,092.85 for the USD 12,230.79 coordinator liability and £1,440 for the 2025 accounts and independent examination fee. The coordinator liability was subsequently settled in January/February 2026. The £30 transfer charges and any settlement exchange difference are considered as 2026 items.

7. Reserves policy

The trustees maintain a Financial Reserve Policy. Unrestricted net assets at 31 December 2025 are £14,862.10 after creditors. In approving these accounts, the trustees confirm that they have considered the level of reserves, the charity's ability to meet liabilities as they fall due and the fundraising campaign being developed to strengthen the Academy's financial position. The accounts have therefore been prepared on a going-concern basis.

8. Post-balance-sheet events

After the year end, the coordinator liability was settled by payments of £2,222.22 on 28 January 2026 and £6,903.07 on 2 February 2026, with £30 of transfer charges. Oumoul Ba Tall assumed the Treasurer role from January 2026 and the remaining five incoming Board members took up their roles from January 2026.

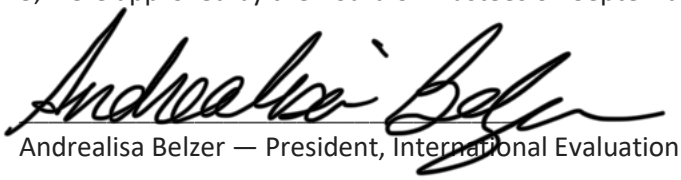
The Presidency passed from Ian Goldman to Andrealisa Belzer on 1 July 2026. No other material post-balance-sheet events requiring adjustment or additional disclosure have been identified by the trustees.

9. Prior-period adjustment

The financial statements for 2024 have been restated to correct two obligations that related to 2024 but were not accrued in the accounts as previously filed: £1,000 under the Ian Kendrick financing agreement for the October 2024 SAMEA Conference and £1,440 for the 2024 annual accounts and independent examination fee. The restatement increases 2024 operating expenditure and creditors by £2,440, reducing 2024 closing unrestricted funds from £30,092 as previously reported to £27,652. Both liabilities were settled during 2025. The adjustment has no effect on the charity's cash balance.

Trustees' approval

These accounts, including the recognition and valuation of donated professional services described in Note 3, were approved by the Board of Trustees on September 9, 2026 and signed on their behalf by:



Andrealisa Belzer — President, International Evaluation Academy

The charity is entitled to exemption from audit under section 144 of the Charities Act 2011. The trustees acknowledge their responsibilities for:

- ensuring that the charity keeps accounting records that comply with the requirements of the Charity Commission; and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable incorporated organisation as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities SORP and which otherwise comply with the requirements of the Charity Commission relating to financial statements, so far as applicable to the charitable incorporated organisation.

Independent Examiner's Report to the Trustees of the International Evaluation Academy (IEAc)

For the year ended 31 December 2025

At the request of the trustees, I report on the accounts of the International Evaluation Academy (IEAc) for the year ended 31 December 2025, which are set out on the preceding pages.

Respective responsibilities of trustees and examiner

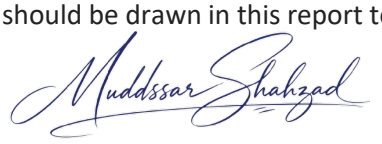
The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year. I have been asked to carry out an independent examination of the accounts and to report whether any material matters have come to my attention from the procedures performed.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures and seeking explanations from the trustees where necessary. 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 accounts.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that, in any material respect: (a) accounting records were not kept in accordance with section 130 of the Act; (b) the accounts do not accord with those records; or (c) the accounts do not comply with the applicable requirements concerning the form and content of accounts under the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the accounts give a "true and fair view", which is not a matter considered as part of an independent examination. I have no concerns and have come across no other matters to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



Muddssar Shahzad FCCA
Independent Examiner
Wisei Chartered Certified Accountants
14 Morden Court Parade, Morden, London, SM4 5HJ
www.wiseiaccountants.co.uk
Date: 19-10-2026