

UKES becoming a charity

May 2024

Background

- Over the last few years, we explored the potential for UKES to register as a charity
- The educational aspects of UKES (e.g. developing practice and standards, and offering training and events) constitutes a charitable purpose.
- Many other similar membership organisations (e.g. CIPD representing the HR profession, and Advance HE representing universities) adopt charitable status
- Council took the decision to become a charity in 2023 and discussed with the Charity Commission the precise wording of our charitable purpose in order to support evaluators and evaluation in the UK.
- The final stage in UKES becoming a charity is for the membership to vote its approval for the motion at an Extraordinary General Meeting.
- The formal EGM Notice includes the motion and information for members on how to attend and/or vote at the EGM

Charitable status

Overall, there are significant benefits for UKES and our members by registering as a charity.

Financial privileges

- Tax exemptions including income or corporation tax, stamp duty, inheritance tax on gifts made in wills and some VAT.
- Gift Aid on donations from individuals
- Access to funding only available to organisations with charitable status (would include some Trusts and Foundations and Government funding). NB: CHeW (Charities Evaluation Working Group) have done this successfully and now have some paid-for support for events and marketing.
- Access some discounted/gift-in-kind support e.g. software

Reporting requirements

- Company filing would not be needed with Companies House

Public Trust

- It better represents the volunteer-run nature of UKES. Charities are able to assure the public that they are being monitored and advised by the Charity Commission, from which they can seek advice and information.

Becoming a charity

Once we are a charity, as an organisation with a wider membership, our trustees are accountable to the members.

An incorporated charity is a legal form (like a company) that gives the charity its own legal personality. This means it can own property and sign contracts in the charity name. Incorporation gives trustees greater protection from being personally liable. Incorporated charities need to arrange an annual independent examination of their accounts (if the annual income is over £25,000) and need to submit their charity's annual report and accounts to the Charity Commission, to be published online. This is usually a Charitable Incorporated Organisation (CIO), which is the best fit for UKES' needs.

Trustees are volunteers who are legally responsible for the charity and ensuring the charity is doing what it was set up to do, in line with its charitable purposes. They must:

- Always act in the charity's best interests
- Manage the charity's resources (money/property/staff) responsibly
- Make sure the charity is acting within the law
- Ensure the charity is carrying out its purpose

Crucially, in becoming a charity, everything UKES does must be in pursuit of our charitable purpose: "To advance education and training for the public benefit in the practice of evaluation and to promote high professional, educational and ethical standards for practitioners in evaluation."
