INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE

England & Wales · Charity number 1016676

Details

Other names	INTRAC
Status	Registered
Legal form	Charitable company
Company number	02663769
Registered	1993-01-27
Register	View on the Charity Commission register

Contact

Address	The Wheelhouse Angel Court 81 St. Clements Street Oxford OX4 1AW
Phone	01865201852
Email	info@intrac.org
Website	www.intrac.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE THE RELIEF OF POVERTY, SICKNESS AND DISTRESS THROUGHOUT THE WORLD

Activities: INTRAC works to improve the effectiveness of civil society organization around the world but particularly in the global south. We work with civil society in diverse forms: formal organizations, networks, and informal alliances. We develop practical solutions to the challenges that civil society faces through a combination of values-driven consultancy, training, research and reflection.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- Afghanistan
- Albania
- Armenia
- Bangladesh
- Belgium
- Brazil
- Burkina Faso
- Cambodia
- Cameroon
- Canada
- China
- Colombia
- Czech Republic
- Denmark
- Dominican Republic
- Egypt
- Estonia
- Ethiopia
- France
- Georgia
- Germany
- Ghana
- Guinea
- Hungary
- India
- Indonesia
- Ireland
- Israel
- Italy
- Jordan
- Kazakhstan
- Kenya
- Kosovo
- Kyrgyzstan

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- Lebanon
- Lithuania
- Macedonia
- Malaysia
- Mali
- Mongolia
- Montenegro
- Morocco
- Nepal
- Netherlands
- Niger
- Nigeria
- Norway
- Occupied Palestinian Territories
- Pakistan
- Philippines
- Portugal
- Rwanda
- Saudi Arabia
- Senegal
- Serbia
- Slovakia
- Slovenia
- South Africa
- South Sudan
- Sri Lanka
- Sudan
- Sweden
- Switzerland
- Syria
- Tanzania
- Turkey
- Uganda
- Ukraine
- Uzbekistan

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- Vietnam
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,727,018	£1,804,216	£405,850	20
2024-03-31	£1,646,897	£1,429,100	£483,048	19
2023-03-31	£1,495,139	£1,540,631	£265,251	18
2022-03-31	£1,891,035	£1,898,763	£310,743	19
2021-03-31	£1,583,602	£1,669,418	£318,471	23

Trustees

Name	Role	Appointed
Peter John McAllister	Chair	2024-10-10
Alison Hilary Marshall		2024-10-10
Ashley Ivor Green-Thompson		2024-07-11
Bethany Salmon		2024-12-12
Bijay Kumar		2024-07-11
David-Huw Owen		2022-12-01
Jane Angela Wanjiru Kanyiha		2024-10-10
Natasha Jamal		2022-12-01
Ruth Njiri		2024-07-11
Sareta Thomas		2025-03-20
Smruti Patel		2021-07-08

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INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE

England & Wales - Charity number 1016676

Accounts

International Non-Governmental Organisation Training and Research Centre ("INTRAC")

Company No. 02663769
Charity No. 1016676

Trustees' Report and Accounts

Year Ending March 31, 2025

TABLE OF CONTENTS

Table of Contents 2

1 Welcome to the trustees' report (including directors' report) 3

2 ABOUT INTRAC AND OUR VISION 5

3 How we deliver our mission 6

4 Highlights of 2024-25: ECOSYSTEMS 10

5 Highlights of 2024-25: CONSULTANCY 11

6 Highlights of 2024-25: REIMAGINING ROLES AND RELATIONSHIPS 13

7 Highlights of 2024-25: EVOLVING OUR ORGANISATIONAL MODEL 14

8 Strategic aims and priorities for 2025-26 15

9 Financial performance 17

10 Structure, governance and management 19

11 Statement of trustees' responsibilities 22

12 Independent auditor's report 23

13 Statement of financial activities 27

14 Statement of financial position 28

15 Statement of cash flows 29

16 Notes to the financial statements 30

Legal and administrative information

Charity Number:	**1016676**
Company Number:	**2663769**
Registered office:	**The Wheelhouse, Angel Court, 81 St Clement's Street, Oxford, OX4 1AW, United Kingdom**
Auditor:	**Ross Brooke Ltd, Chartered Accountants Suite I, Windrush Court, Abingdon, Oxfordshire, OX14 1SY**
Bankers:	**NatWest Oxford Central 43 Cornmarket Street, Oxford, OX1 3ES**

The Financial Statements for the year ended 31 March 2025 contained in this report have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements, and comply with INTRAC's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with Financial Reporting Standard FRS 102, applicable in the UK and Republic of Ireland, effective 1 January 2019."

1 WELCOME TO THE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

Looking back over the past year, the word that comes to mind is 'change'.

In June 2024 we launched our new strategic framework: 'Locally Rooted, Globally Connected'. This framework saw us recommit to our mission – of strengthening civil society – but marked a fundamental shift in how we seek to deliver it.

Over the next five years we will focus our attention on transforming the civil society support ecosystem. We are working to develop a network of locally-rooted, globally-connected consultants: deeply knowledgeable about the settings in which they work but connecting across contexts and continents - working in partnership and sharing learning and expertise with others working in distinct locations across the globe. Over time INTRAC will become increasingly network-led shifting how we have been working and who we are working with.

The closure of USAID in early 2025 was followed by announcements of cuts by FCDO in the UK and then by further significant reductions in ODA across many European countries. These cuts contribute to an ever more turbulent external environment in which we are operating. We have deep concerns about the impact of reduced aid for those living in poverty and lacking access to their rights. However, we are also clear that shifts in the aid sector create space for a new vision of international cooperation, predicated on shared values and vision rather than the transactional movement of funds. In fact, the changes taking place serve to consolidate our commitment to our strategy: investing in sustainable, effective, legitimate ecosystems of civil society support as part of an integrated healthy civil society in every context.

Our investment in network development has been grounded in our commitment to ethical and values-driven consultancy. Clarifying the principles that underpin this approach has enabled us to be explicit about our assumptions of quality consultancy and build momentum in both the commissioning of (demand for) and professional development of (supply) consultancy. We have facilitated processes with INGOs and funders to examine the way they commission consultancy support and to unpack common assumptions as to what constitutes quality consultancy. We have also invested in localising consultancy. One example is our collaboration with Children's Rights and Violence Prevention Fund (CRVPF) in East Africa on a co-designed programme to build a local consultancy network. Another is our work with C4Change Indonesia and WACSI in Ghana to develop national/sub-regional networks of consultants - embedded as part of their civil society and sharing a commitment to shifting the power through consultancy.

This work has taken place through deep engagement and exploration of existing ecosystems, as we want to build on what exists already and collaborate to strengthen existing systems. Our work in Brazil, Colombia, Mexico, China and Japan is a strong example of our focus on ecosystems. We have been working with national actors in these countries to understand the current landscape and design a capacity strengthening initiative to enable civil society actors to access support appropriate to their context, needs and priorities.

Over the past year we have increasingly developed our skills and experience in evaluation practices that shift the power; building learning from our work on feminist evaluation and deepening our understanding of the contribution that evaluation makes to decolonial thinking. Setting up SPARK, an OD community of practice, has also enabled us to engage with a wider community of OD practitioners, diversifying and deepening the support we can offer to civil society. This has been particularly important in response to the ODA cuts, which has seen us strengthen our understanding of trauma-informed process and organisational endings on the one hand, as well as invest in alternative resource mobilisation approaches on the other. This learning has informed our renewed training offer developed in partnership with new trainers working in different countries across the majority world.

As ever, the success of INTRAC is down to the dedication, insight and expertise of our people: our staff, network, and partners who put our values into practice every day, and offer practical solutions, critical friendship, and joint analysis to a wide range of commissioners, training participants and consultancy clients.

As we look forward to 2025-26 we know that this will be a further year of change as the sector responds to ongoing shifts in funding, in expectations of shifting roles and responsibilities and consolidation of more equitable ways of working. We look forward to working alongside others, acting in solidarity, bringing inspiration and creativity as we navigate the world around us.

Kate Newman, Chief Executive

Yvonne Taylor, Chair

2 ABOUT INTRAC AND OUR VISION

About INTRAC

INTRAC is a mission-driven, non-profit organisation which has been supporting civil society organisations since 1991. Our core belief is that vibrant, diverse and inclusive civil societies are essential catalysts for a world where everyone can thrive. We have a staff team mostly based in the UK, and a global network of independent consultants, trainers, and researchers.

Our vision

INTRAC has a clear **vision**: that civil society actors, organisations and movements across the world can develop, engage with others and do what they want to do, better: supported to deliver just, equitable and sustainable societies for all.

What we do

We work to achieve our vision by strengthening skills and knowledge for and with civil society, supporting organisations, networks and individuals to work as effectively as possible in addressing poverty and inequality. We have nearly 35 years' experience championing and supporting strong, equitable civil societies across the world, providing sector-leading consultancy, research, learning and training with a focus on locally determined, led and owned development.

Who we work with

1. **Civil society support providers** (consultants, support organisations, networks) who are part of national and global systems of civil society support. We adapt our offer to the needs and priorities of different support providers, offering spaces for learning, reflection and thought-leadership, capacity strengthening and professional development, relationship brokering and networking. We also develop initiatives for deepening understanding, sense-making and collective action for system strengthening.
2. **Global actors** (INGOs, donors, trusts and foundations) who partner with and invest in civil society. We particularly prioritise organisations actively looking to 'shift the power' and adapt their roles, relationships and practice, in order to support locally determined, led and owned development.
3. **Civil society actors** (individuals, organisations, movements, networks), supporting them to strengthen their resilience, leadership, impact, legitimacy, sustainability, partnering capacity and technical skills, in for example monitoring and evaluation, strategy and advocacy.

3 HOW WE DELIVER OUR MISSION

INTRAC in 2024-25 at a glance

- **13** open scheduled courses run, with **229** participants
- **29** distinct clients provided with consultancy or in-house training support
- **29** new consultancies undertaken, excluding training courses and in addition to ongoing work

INTRAC's work is now structured around four strategic goals, set out in our strategic framework for 2024 – 2028. Highlights of our achievements in these areas are outlined in sections 4, 5, 6, and 7.

- **Strategic goal 1:** Strengthen civil society by building strong, dynamic support eco-systems rooted in local culture, practice and knowledge, which are strengthened through global connections for sense-making, learning and collective action.
- **Strategic goal 2**: Transform the role and reputation of consultancy across the international development sector, by driving demand for and strengthening the status and supply of locally rooted, globally connected, ethical and values-driven consultants.
- **Strategic goal 3:** Support global and national actors to reimagine their roles and relationships, stand alongside and collaborate with others to develop advisory and support services for those actively seeking to decolonise and shift the power.
- **Strategic goal 4:** Strengthen civil society by building strong, dynamic support eco-systems rooted in local culture, practice and knowledge, which are strengthened through global connections for sense-making, learning collective action.

In order to deliver on our mission and work towards these four goals, we are building and evolving four approaches, putting locally led, ethical and values-driven approaches at the heart of our work. We describe in detail below our key achievements related to these four approaches: networking, consultancy, training and building knowledge.

Crucially, in everything that we do, we hold to our values:

- We focus on **change and transformation**, and work to support positive change for civil society and to strengthen its role in development. We do this as a mission-driven not-for-profit civil society organisation.
- We put **people at the centre of our work**, and accompany our clients, partners, and those they serve as a trusted, critical friend.
- We emphasise **collaboration**, and believe that sustainable solutions require changes in wider systems and structures. No single stakeholder can do this alone.
- We provide **support that is useful**, appropriate to the context and easily understood.
- We pride ourselves on our **integrity**. We aim to live out our values, and we are committed to our vision, our mission, to the people we work with, and to our staff and network.
- We aspire to **support inclusion and diversity** both within INTRAC and the organisations and people we work with.

Approach 1: Build a locally led and globally connected network, whose members lead on INTRAC consultancy, training and research

What we did in 2024-25: connecting, learning, and sharing - strengthening engagement with our network

In line with our intention to become increasingly network-led, in 2024-25 we took key steps to evolve INTRAC's consultant network into a connected, self-organising community focused on peer learning, professional development, and solidarity amid a rapidly changing sector.

Monthly sessions engaged consultants globally in topics aligned with shift the power dialogues. For example, early spaces on decolonising consultancy helped shape our ethical and values-driven consultancy framework. In addition, an organisational development (OD) community of practice and an early-career consultants' group are now active, with 25 and 12 members respectively. On average, 47% of participants in network events are from countries in the global majority.

INTRAC delivered the Consulting 4 Change course in West Africa and Indonesia, strengthening ties with these key regional networks. A mentoring course led both to a new mentoring programme for consultancy. We also established a training shadowing scheme, helping to diversify our team of trainers. Network engagement in events, online discussion platforms, and paid work continues to grow, involving consultants from Africa, Asia, and Latin America.

Approach 2: Establish and champion ethical and values-driven consultancy, and consolidate our reputation for high-quality consultancy

What we did in 2024-25: strongly articulating the ethical and values-driven consultancy ethos, and living it out through our own consultancy activities

INTRAC holds the view that high-quality, appropriate support is a critical part of any robust ecosystem of civil society support. Building on and incorporating the longstanding INTRAC concept of "consulting with soul", our notion of ethical and values-driven consultancy is a key feature of our strategic approach. During 2024-25, we have sought not only to live out this ethos in our own consultancy work – undertaken both by staff and network members – but also, we have extensively promoted it as a model for others to support and follow. We are working with those commissioning consultancy to explore commissioning practice from an ethical and values-driven perspective.

With our network and partners, we have refined a set of questions. These feed into our consultancy process and guide decisions on the opportunities we pursue, how we work, and who we work with.

Approach 3: Become the go-to for training for those working with and within civil society

What we did in 2024-25: expanding and enhancing both our in-house and open scheduled training offers

During the past year, we delivered **in-house bespoke training** to 15 organisations, with a total of over 500 participants – this is over double the number for the 2023-24. The single largest training was for Habitat International, a programme design course which reached 105 participants.

Other in-house trainings during the year included:

- Advocacy trainings for the Sir John Smith Trust and the Arts Council, both run by longstanding network member Helen Collinson
- Four separate courses on theory of change (ToC), for Christian Aid Ireland, Goal, the Association of Commonwealth Universities, and Oxfam Novib
- A coaching course for HelpAge International, run by Ali MacNab who will run INTRAC's first open course on coaching skills in 2025.

During 2024-25, INTRAC ran **13 open access online training** courses, each delivered over a period of four to eight weeks. We welcomed **229** participants onto our courses, of whom 66 were based in the majority world. The average satisfaction score across all open trainings was **8.7 out of 10.** We expanded our training offer with new courses, including Decolonising Safeguarding, which helps participants unpack and challenge the unequal power structures that perpetuate safeguarding harms.

In addition to our in-house and scheduled training, **a number of our consultancy engagements during the year also had training components**. These included training for intermediary organisations supported by Oak Foundation, and our work with Children's Rights and Violence Prevention Fund (CRVPF) (see section 5). As with all of our training, these activities aim not only to benefit individual participants, but also contribute to wider, positive shifts in the civil society system.

In-house training for FOKUS on fundraising for sustainability

FOKUS is a Norwegian umbrella organisation consisting of 43 Norwegian women's organisations, groups, trade unions, groups and forums in political parties and aid organisations. They work to strengthen women's and girls' power, rights and access to resources.

FOKUS commissioned INTRAC to deliver a training course on fundraising for sustainability for its partner organisations based in East Africa. This engagement was rooted in a needs assessment conducted by FOKUS, which identified fundraising as a capacity gap. INTRAC delivered a varied, engaging programme of online training overseen by trainer Sue Dean. Held in early 2025, the course was run against the backdrop of troubling cuts to ODA budgets – for this reason, it was felt to be timely. The course earned an overall satisfaction score of 9.5 out of 10 and participants felt that their knowledge of and confidence in fundraising was increased substantially.

Approach 4: (Re)-establish our role as a knowledge hub

What we did in 2024-25: re-developing our website, generating new publications, and enhancing the M&E Universe

INTRAC has a long track record of taking insights gathered through our consultancy work, and using these as a basis for a wide variety of knowledge products, distributed freely to the sector. We have also sought to foster and support spaces where key civil society topics can be discussed, from progressive funding approaches to responsible transitions. In the last year, we used our strategic framework launch as a means to do this (see below).

In line with our strategic framework, in 2024-25 we have renewed our efforts to situate ourselves within the sector as a knowledge hub. One key project has been the re-development of our website, which has always served as the home for our publications and a focal point for discussion spaces. Launched in early 2025, the new site comes with various enhancements.

We continued to solicit and publish new blogs by writers both from within the INTRAC staff team and our network, and to develop new publications. In early 2025, the core Planning section of the M&E Universe was updated to reflect changes in the sector and in monitoring and evaluation practice. Since then, all 16 papers of this section have been made available in French, Spanish and Bahasa Indonesia for the first time.

Supporting our vision and expanding our reach with a major website upgrade

In early 2025, INTRAC launched a comprehensively rebuilt website to better communicate our civil society strengthening offer, showcase our work to support CSOs around the world, market our consultancy and training services, and share our practitioner-focused resources. The new website offers a clearer structure, superior performance, and a much-improved experience on mobile devices.

This major upgrade to our online presence reflects and supports INTRAC's wider process of change set out in our strategic framework for 2024 – 2028. Further improvements will continue in 2025-26, including further examples of our consultancy and training work and the difference they make to CSOs. We will also enhance the visibility of our network members, and their vital contribution to INTRAC as we become increasingly network led. Our extensive library of over 500 free resources, including the M&E Universe, remains accessible via the new website.

Using our strategic framework launch as a forum for discussion of civil society ecosystems

In June 2024, we launched our strategic framework for 2024 – 2028. We took this opportunity to gather four experienced civil society practitioners to join us for an in-depth discussion of what ecosystems of support for civil society should look like. Mary Ann Clements (ADD International), activist Everjoice Win, Clara Bosco (CIVICUS), and consultant and INTRAC network member Isabela Souza shared their insights in a conversation which attracted almost 200 online attendees.

4 HIGHLIGHTS OF 2024-25: ECOSYSTEMS

Strategic goal 1: Strengthen civil society by building strong, dynamic support eco-systems rooted in local culture, practice and knowledge, which are strengthened through global connections for sense-making, learning and collective action.

INTRAC believes strongly that a thriving civil society sector equal to the challenges of today's world cannot be achieved without the development of strong civil society support ecosystems. By this, we mean sets of organisations, individuals, networks, and institutions which are dedicated to meeting properly the needs of civil society organisations. These should be both locally rooted in culture, practice, and knowledge *and* globally connected to facilitate sense-making, learning, and collective action.

In 2024-25, INTRAC continued to work to better understand, develop, and support these healthy ecosystems. **We began a major one-year project to analyse ecosystems in five countries in Latin America and East Asia**. In a further stage of this work still to come, we will co-create initiatives in these contexts to build on and strengthen the enabling environment for CSOs there.

Working with the British Council, we supported the Youth Connect programme which aims to reach one million people in 27 countries. The programme seeks to empower young people to drive positive change in their communities as well as helping to address global challenges, such as climate change, polarisation, employability and inequality. A key outcome is a stronger ecosystem for positive, values-driven youth action.

Strengthening civil society support ecosystems in Latin America and East Asia

For CSOs to thrive, it is critical that they have access to robust ecosystems of support. This year, INTRAC began a one-year project to analyse these ecosystems in five diverse contexts in Latin America and East Asia: Brazil, Colombia, Mexico, China, and Japan. In Phase 1, the civil society support ecosystems in each of these countries were examined by a consultant with deep knowledge of that context.

Through a total of 117 interviews with CSOs, consultants, intermediary and infrastructure organisations and others, this approach provided a high-level analysis of the development needs of CSOs, their access to support and the relevant factors of their operating context, and understanding of the support ecosystem, how it responds to CSO demand and needs, and how it is sustained and resourced. Both the individual country reports and a consolidated report are available to all.

In Phase 2, running until October 2025, INTRAC is working with local stakeholders to co-create initiatives in each country that build on findings from the landscape analysis.

5 HIGHLIGHTS OF 2024-25: CONSULTANCY

Strategic goal 2: Transform the role and reputation of consultancy across the international development sector, by driving demand for and strengthening the status and supply of locally rooted, globally connected, ethical and values-driven consultants.

Consultancy is one important form of appropriate support which many organisations need to develop, thrive, and do what they want to do, better. INTRAC has been providing consultancy support to CSOs since our foundation in 1991. Over that time, INTRAC has always recognised that consultancy is not a value-neutral process. The way it is commissioned and undertaken is critically important and this is why INTRAC emphasises what we call ethical and values-driven consultancy

This has three key dimensions: **who the consultant is** and what knowledge and experience they bring, the **approach** to consultancy, and the **intention** of consultancy. We have not only sought to articulate this ethos in a series of blogs, but also to live up to it in our own work. Additionally, we have continued our efforts to enhance the availability of high-quality, appropriate consultancy support – for example through our recent work with the Children's Rights and Violence Prevention Fund (CRVPF).

Developing the ecosystem of national OD consultants in East Africa with CRVPF

Children's Rights and Violence Prevention Fund (CRVPF) is an African child rights and social justice intermediary organisation. Founded in 2015, they operate in four East African countries – Ethiopia, Kenya, Tanzania and Uganda. As an intermediary, CRVPF acts as a bridge between external funders and community-based organisations (CBOs) to build children and young people's agency to make the right choices and access dignified employment.

It became clearer to CRVPF that their ability to support their 100+ CBO partners was being hampered by a shortage of suitably qualified national consultants based in the region. CRVPF requested support from INTRAC, based on our strong interest and track-record in developing the supply of national OD consultants through our Consultants for Change programme, tailored to different contexts. CRVPF were clear that they wanted to co-create the programme, and to play an active role in its development rather than simply to sub-contract the training design to INTRAC.

We worked closely with CRVPF staff to co-design and deliver a six-month intensive programme focused on strengthening OD support for small, community-based organisations. We look forward to reconnecting with both the consultants and the community organisations they've been supporting in two years' time, as part of an in-depth tracer study to assess longer-term impact.

Strategic review of Education Out Loud

Education Out Loud (EOL) is the Global Partnership for Education's (GPE) fund for civil society advocacy and social accountability. The largest fund in the world providing this type of support, it focuses on transforming education systems by strengthening civil society organisations to mobilise citizens and affect policy change in the education sector. It provides funds, capacity strengthening initiatives, and learning opportunities to CSOs and networks, supporting them to influence education policy and build stronger, more effective education movements.

Over a nine-month period, an INTRAC team (involving our Chief Executive and five members of our network) reviewed the initiative. They looked at its relevance, effectiveness, coherence and sustainability and drew out lessons to inform GPE's future funding for civil society advocacy. These were presented to GPE towards the end of our financial year Informed by the review findings, GPE's Board of Directors agreed in principle to continue significant funding to civil society in the future strategy period.

Through establishing strong relationships of trust with both GPE and the EOL grant agent Oxfam Denmark, we were able to move beyond the initial focus of efficiency in grant making to explore effectiveness. We noted that it was the relationship-based approach that Oxfam Denmark employed that contributed to the success of their grant making and allowed them to navigate the tensions between global coherence and locally led development. Critically, INTRAC network consultants based in Malawi, Philippines and Ghana brought to the review their deep understanding of the national context and an ability to identify wider lessons across contexts to inform global grant-making.

6 HIGHLIGHTS OF 2024-25: REIMAGINING ROLES AND RELATIONSHIPS

Strategic goal 3: Support global and national actors to reimagine their roles and relationships, stand alongside and collaborate with others to develop advisory and support services for those actively seeking to decolonise and shift the power.

Recent years have seen a widespread acknowledgement within the civil society sector that the prevailing modes of international solidarity need to change. In part, this is due to the growing awareness of colonial legacies and unequal power inequities in the sector, exemplified by the ongoing #ShiftthePower movement. INTRAC continues to work to catalyse change within our sector – work that is even more critical due to dramatic recent shifts in and cuts to overseas development assistance (ODA). As part of this, we are supporting organisations which are seeking to reimagine their roles and relationships, especially where partnerships with national and local actors is concerned. One example is our engagements with Book Aid International.

INTRAC also continues to seek opportunities to work as equitably as possible in our own partnerships – we greatly value the opportunity to work in equal partnership with regional and national actors to deliver effective action, together. A key example of this is our work on Phase I of the Civil Society Innovation Fund (CSIF) in Ethiopia. INTRAC worked closely and on an equal basis with Agar Development Partners Consulting to provide technical support in project management, coordination, and capacity development of CSIF partners.

Book Aid International: Facilitating an organisational conversation on decolonisation

INTRAC has now worked a number of times with Book Aid International, a UK-based INGO with a mission to "give people around the world who lack access to books the opportunity to read". We have previously supported the charity with the creation of a Partner Development Programme in 2023-24. In the autumn of 2024, INTRAC facilitated a lively and engaging discussion on the topic of decolonisation, responding to the charity's current thinking and values.

The related concepts might appear theoretical and complex; and the ideas can give rise to reflections on issues such as identity, meaning and contribution to international development. We found through this work that grounding the ideas, focusing on practical hallmarks, and creating a safe and brave space enabled a good quality conversation. Ongoing organisational commitment both enabled that space, and will support the work going forward, as it moves from conversation to action.

7 HIGHLIGHTS OF 2024-25: EVOLVING OUR ORGANISATIONAL MODEL

Strategic goal 4: Evolve our organisational model – including our funding streams, skills and capabilities – and our culture, with a focus on becoming truly diverse, anti-racist and feminist.

Goals 1, 2, and 3 are all concerned with the way INTRAC relates to the organisations, individuals, and institutions which make up the wider civil society sector. In order to achieve these aims, INTRAC will also need to change. The internal focus of our fourth strategic goal reflects this.

In 2024-25, we have taken a number of steps to evolve the way we work as an organisation. One example is our recruitment of a Director of Fundraising and Partnerships. This new role forms a part of the senior management team and will lead on our efforts to diversify our funding streams. In recent years, INTRAC has already had success in securing income from funders who recognise the value in our ecosystem-centred approach. This new role will equip us with the skills needed to intensify and broaden this effort.

In the past year, we have also developed a test and learn framework. This is a means to track our progress against our strategic goals through a series of learning questions, supervised by our own experienced consultants. This ongoing process has already produced specific goals to improve our ways of working.

Test and learn framework

Our transition to a new organisational model is supported by a process of testing, learning and adapting, enabling us to monitor our progress towards our strategic goals and respond to internal and sector-wide opportunities and challenges. For example, we are *testing* new ways of doing things like providing more consultancies led by consultants in the global majority world and applying our feminist and anti-racist principles in our training and consultancy work and then *learning* about whether and how these are helping us towards to reach our strategic goals. We have developed a 'Test and Learn framework' that incorporates a suite of indicators to generate basic evidence of what we're doing and how our work is being received by our Network consultants, clients and partners, alongside a set of learning questions that support our staff and Board to critically reflect on progress towards our goals and what adjustments we need to make to ensure these remain in sight.

8 STRATEGIC AIMS AND PRIORITIES FOR 2025-26

This year marks the second year of our strategic framework and our gradual organisational change process, as we become increasingly network led. As we witness the turmoil in the sector around us as organisations are contracting, merging, and closing following the cuts to ODA we are more convinced than ever about the value of our vision, and the commitments made in our strategy. At the same time, we are aware that the journey ahead will be challenging, as the organisations that commission us and attend our training face their own resourcing challenges.

Looking forward, we have a clear focus and are investing in developing our OD and MEL offers to support a changing sector, while continuing to support the evolution of an ecosystem of ethical and values driven consultants, who are locally rooted and globally connected.

Consolidating our network
Building on our deepening relationships with Consultants for Change networks in Indonesia and West Africa, this year will see us work to replicate the experience in other parts of the world. We are learning more about what it takes to catalyse and sustain a network; and how our Consultants for Change approach can be adapted and developed in different contexts for different organisational forms or civil society characteristics. Engaging in different contexts will not only enhance the diversity of actors in our global network, but involve a broader range of knowledges, experiences, and approaches which will strengthen our consultancy practice. Key to our ability to do this will be to align with like-minded funders, actors who recognise that investing in local ecosystems of civil society support will strengthen the resilience, effectiveness, and legitimacy of their funded partners working in these contexts.

Championing ethical and values-driven consultancy
We have set ourselves targets this year to have a greater percentage of our consultancy work delivered by network consultants, rooted in different contexts across the globe, connected through shared values and ethics. Our ethical and values-driven consultancy framework will support us in building and evidencing our practice and its impact, with the intention that we will influence both how those commissioning consultancy run their processes, and support those committed to inclusive, impactful, locally led civil society to consider how their practice can enable this.

Enhancing our training offer
We will continue to develop new courses to respond to the needs of the sector, linking our experience as practitioners to our understanding of how best to support the sector as it adapts to current realities, encouraging organisations to continue on their journey to reimagine their role and relationships and to shift power. Particularly relevant in this will be our work on organisational transitions and endings, in navigating change and leading through crisis; alongside our increasing focus on feminist and equity-oriented MEL, as a direct contribution to shifting the power. It is not just about the content of our training offer, but how we offer it, as we seek to partner with a greater range of organisations based in the global majority and further diversify our trainer network.

Widening our knowledge and learning programme
Our network-led practitioner classes will offer a new way to engage with our resources, especially the M&E Universe. At the same time, we are working to translate more of these resources in order to enhance accessibility and use, while keeping them free to access. We hope our Knowledge for All campaign will support this endeavour. This year will see the launch of PRISM – the Platform for Rights Impact Strategy Mapping - a set of resources aimed at supporting human rights organisations to rethink their impact and collaborate to strengthen the movement for all rights for all people.

Organisational change

We will continue to build our understanding of feminist leadership and anti-racist practice and ensure that we are actively planning for and monitoring our progress in these areas. This is supported by our test and learn framework and operational planning process, and will shape the wider organisational change. Recruiting a Director of Fundraising and Partnerships is a key investment in diversifying our revenue streams and building capability across the organisation to take a proactive approach to business development and fundraising. This is balanced by a deep attention on collective self-care, particularly important in this moment, as the sector reconfigures and INTRAC focuses on the supportive role we can play within a sector going through trauma and a world that is continually heating, restricting civic space, and undermining progress on the SDGs.

9 FINANCIAL PERFORMANCE

Results for the year

INTRAC undertakes work under a contract and a grant basis. Some work on a grant basis is accounted for as a restricted surplus in the year the grant is awarded, off-set with restricted costs in the years in which it is delivered. This means that the restricted surplus and deficits need to be understood in this context (for more details see note 13). The result for the year ended 31 March 2025 was an unrestricted surplus of £1,168 (2024: deficit £68,606) and a restricted deficits of £78,366 (2024: surplus £286,403), making a total deficit of £77,198 (2024: surplus £217,797).

Income

INTRAC's funding model is based on fees for work delivered on behalf of clients and grants, and other forms of income in support of research and training programmes. The majority of our income remains earned through consultancy contracts representing £1,014,431 or 59% of turnover (2024: £1,034,478 or 63%).

Consultancy contracts include work supporting research as well as consultancy work providing MEL (Monitoring Evaluation and Learning) and OD (Organisational Development) services.

Our turnover for the year ended 31 March 2025 was £1,721,428 (2024: £1,646,044). The uplift was primarily derived from the increased income stream of network income of £311,037 (2024: £122,274).

Expenditure

INTRAC would be unable to deliver the support it provides without the skills and knowledge of its staff and network of external consultants. This is reflected in the breakdown of its cost structure. Staff and external consultants account for 92% (2024: 92%) of our costs.

Total expenditure was £1,804,216 (2024: £1,429,100)

Reserves policy

The Trustees have considered INTRAC's reserve requirements based on future plans and an assessment of financial risk. INTRAC requires reserves to:

- cover fluctuations in contractual income;
- provide sufficient working capital;
- absorb external shocks such as foreign exchange movement; and
- invest in organisational development and service development.

Working capital requirements are reviewed on a quarterly basis. This assessment includes reviewing current financial performance, financial plans, current spending commitments and obligations, risks and their probable financial impact.

The Trustees have assessed that to meet short-term working capital requirements, a minimum reserve level should be held in the range of 8-13 weeks of expenditure. This is equivalent to a range of between £166,000 and £270,000 (at current levels of expenditure).

The Trustees have a medium-term aim to build additional financial capacity (beyond the minimum working capital requirements) to free up financial resources to invest in the charity to ensure our relevance in a changing context of international development.

At 31 March 2025 INTRAC held total funds of £405,850 (2024: £483,048), being restricted funds of £208,037 (2024: £286,403) and unrestricted funds of £197,813 (2024: £196,645). The unrestricted funds being equivalent to around 10 weeks of expenditure.

Going Concern

The Trustees have considered the appropriateness of preparing the accounts on a going concern basis. The charity's reserves levels continue to be within the necessary range to satisfy the reserves policy.

Reflecting the transition plans in the process of being implemented, trustees have agreed a breakeven budget for the next financial year and continue to closely monitor the pipeline of new work and expected cash flows for the next 12 months and beyond.

The Trustees are satisfied that these projections and the ability of the charity to manage its key risks (see below) give sufficient assurance to conclude that the going concern basis is appropriate.

Defined Benefit Pension Liabilities

INTRAC is a member of a multi-employer pension scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK as it included a guaranteed fund growth. It is not possible for INTRAC to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, INTRAC accounts for the scheme as a defined contribution scheme.

Due to a funding shortfall, the trustees of the pension scheme have asked the participating employers to pay additional contributions to the scheme. INTRAC has included a provision for these contributions in its accounts. At 31 March 2025 the provision stood at £7,150 (2024: £22,278). More details are provided in note 14 to the accounts.

10 STRUCTURE, GOVERNANCE AND MANAGEMENT

INTRAC operates as a Charity company and the Trustees have paid due regard to the guidance issued by the Charity Commission regarding public benefit, this is outlined in section 3 above how we deliver our mission The charity is a company limited by guarantee. The members who are the trustees have a liability of £1 on the winding up of the charitable company. International Non-governmental Organisation Training and Research Centre (INTRAC) is a registered charity, registered in England, number 1016676 and was established on 18 November 1991. It is governed by its Memorandum and Articles of Association. The company number is 2663769. The company was established with general charitable objectives as explained earlier in this report.

Trustees may serve two terms of three years with re-election at the end of the first term. Trustee vacancies are advertised, and shortlisted applicants are invited to discuss their candidacy with the Trustee Recruitment Panel. This comprises up to three trustees and the Chief Executive. The panel recommends the appointment of selected applicants to the Board, for approval by a majority of the trustees. New trustees are invited to INTRAC, before their election, for sessions with the chair and staff to be briefed on the operations of the charity and their obligations. Copies of the current Charity Commission guidelines for trustees are also made available to new trustees.

The Trustees are responsible for setting the strategy and monitoring the progress of the organisation and meet as a group at least four times a year to do this. The Trustees have delegated the day to day running of the charity to a Chief Executive.

The Chief Executive is in regular contact with the Chair and other Trustees through subgroups, such as the Finance Committee. The Finance Committee reviews financial performance and provides more detailed input on budget setting through quarterly meetings, making recommendations to the full body of Trustees.

The trustees, who are also the directors for the purpose of company law, who served during the year were:

1.	Yvonne Taylor	Chair (appointed Dec 2021, Trustee since Dec 2018)
2.	Jonathan Orchard	Treasurer (retired March 2025)
3.	Catriona Dejean	Trustee (retired December 2024)
4.	Suzanne Hammad	Trustee (retired July 2024)
5.	Smruti Patel	Trustee (appointed July 2021)
6.	Charles VanDyck	Trustee (appointed July 2021)
7.	Jo Mills	Trustee (retired October 2024)
8.	Natasha Jamal	Trusteed (appointed December 2022)
9.	David-Huw Owen	Trustee (appointed December 2022)
10.	Ashley Green-Thompson	Trustee (appointed July 2024)
11.	Bijay Kumar	Trustee (appointed July 2024)
12.	Ruth Njiri	Trustee (appointed July 2024)
13.	Wanjiru Kanyiha	Trustee (appointed October 2024)
14.	Alison Marshall	Trustee (appointed October 2024)
15.	Peter McAllister	Trustee (appointed October 2024)
16.	Bethany Salmon	Trustee (appointed December 2024)
17.	Sareta Thomas	Trustee (appointed March 2025)

The Chief Executive in the financial year was Kate Newman.

The pay of the Chief Executive is set by the Board, bearing in mind market rates. The rates of pay of all other members of staff, including the senior management team, are subject to a market review upon recruitment. Current policy is to award cost of living adjustments to all staff on an

annual basis, in line with rises in CPI and subject to affordability; and to review levels of pay against market rates every 3 years.

Risk management

A revised Risk Management policy was approved by Trustees in December 2024. This articulated risk appetite and principles across six strategic areas, (strategy, finance, people, reputation, governance and operations); alongside a process to identify risk, escalate and manage risk. This commits to regular risk review at senior leadership level (monthly check-in and quarterly review) and a clear reporting process to ensure trustees have visibility and oversight of the key risks faced by the charity and the measures being pursued to manage these risks. The finance and risk committee are provided with risk updates every quarter, and the wider board discusses the refreshed strategic risk framework twice a year.

Key risks facing the charity at the current time include:

- **Strategy**: INTRAC launched its new strategic framework in June 2024, which lays out a long-term vision for the organisation which includes organisational transformation. We committed to an evolutionary, not revolutionary change process given, and we need to ensure we are able to keep momentum on the strategy while also responding to the changes around
- **Finances**: The external context is challenging for our consultancy and training work, as many INGOs across the globe respond to the shocks to the sector following global ODA cuts. We continue to be dependent on short-term consultancy projects which present challenges for day to day financial management and cash flow, and for forward looking planning and investment. However, our low organisational overheads and ability to respond quickly to opportunities when they arise have indicated financial resilience to date. This is reinforced through investment in developing new income generating streams – such as grant fundraising and public giving.
- **People**: Our staff engagement and satisfaction surveys remain positive, although the wider challenges in the sector have led to increased levels of uncertainty and impact on morale. We continue to invest attention in staff relationships in a remote environment, and to work with staff on the changes needed in order to deliver the strategic change. It will be important to retain our current levels of consultancy staff as this has reduced over the past year, further reduction could threaten our organisational financial model and also impact on reputation and relationships.
- **Reputatio**n: we have a strong reputation for our consultancy and in our wider contribution through training and thought leadership in the sector. However, we have had less funds, and therefore limited time, to engage in thought-leadership in recent years, being able to raise the profile of our ethical consultancy approaches, and our network of consultants will be important to secure the long-term change. Our focus on network development will also strengthen the diversity of our consultancy and introduce new and different knowledges, experiences and perspectives, all of which should enhance our impact, understanding and reputation.
- **Governance**: we inducted 8 new board members into INTRAC over the past year, which has led to increased energy and diversity of ideas on the board. We are working to ensure that understanding of INTRAC's organisational culture, opportunities and constraints remains high at board level, and that we retain strong relationships between the board and staff. We will need to recruit a new chair in the coming year, and we are exploring options as to how to evolve this role.
- **Operations and compliance**: We have a clear set of organisational policies which have been recently updated and approved; but we are now recognising some areas need further attention, such as an AI policy. Our investment in remote working practices continues and we are finalising a process of archiving and migration of all our files onto SharePoint, which will make information more easily accessible. However these processes do take time on top of busy work schedules, and we continue to discover that remote working requires greater attention in various processes to ensure good information transparency and compliance.

The SMT hold responsibility to respond to key risk areas, and are engaging staff in different ways to work on specific projects including the coordination of our 'test and learn' framework, leading on commitments on equity, diversity and inclusion, and in supporting well-being. The current and projected financial position, including the pipeline of new work, is closely monitored by trustees.

Related Parties

The partner of one Trustee is regularly engaged as an external consultant. These contracts are made under normal commercial arrangements.

Fundraising

INTRAC did not undertake public fundraising in 2024-25. During the year we developed the groundwork for a modest public giving offer which will be introduced more fully in 2025-26. INTRAC will consider registration with the Fundraising Regulator due to the development of this offer.

Accounts

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the Accounts and comply with the INTRAC's governing document, the Companies Act 2006 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) (effective 1 January 2019)".

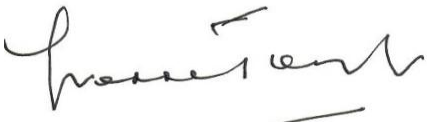
Disclosure of audit information

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Auditor

The auditors, Ross Brooke Limited, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.



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Yvonne Taylor (Chair)

Trustee

Dated: 4 December 2025

11 STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of International Non-Governmental Organisation Training and Research Centre ("INTRAC") for the purpose of company law, are responsible for preparing the Trustees' 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 INTRAC and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

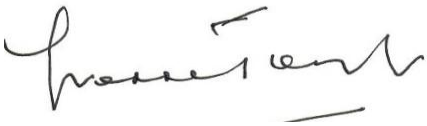
In preparing these accounts, the trustees are required to:

- 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 INTRAC 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 INTRAC and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of INTRAC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.

This report has been prepared in accordance with the small companies' regime under Section 419(2) of the Companies Act.



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Yvonne Taylor (Chair)

Trustee

Dated: 4 December 2025

12 INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report to the Members statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC")

OPINION

We have audited the financial statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC") (the 'charitable company') for the year ended 31 March 2025 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the trustees' annual report2, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are note made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 22, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- the nature of the charity and sector, control environment and operating performance;
- the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- any matters we identified having reviewed the charity's policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Caroline Webster FCA (Senior Statutory Auditor)
For and on behalf of Ross Brooke Limited
Statutory Auditor
Suite I
Windrush Court
Abingdon Business Park
Oxfordshire
OX14 1SY
Date: 11/12/2025

13 STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Year ending 31 March 2025 Unrestricted Funds £	Restricted Funds £	Total £	2024 Total £
Income from					
Charitable activities	**3**	1,321,478	399,950	1,721,428	1,646,044
Investments	**4**	5,590	-	5,590	853
Total Income		1,327,068	399,950	1,727,018	1,646,897
Expenditure on:					
Charitable activities	**5-9**	1,348,286	455,930	1,804,216	1,429,100
Net (outgoing)/incoming resources before transfers		(21,218)	(55,980)	(77,198)	217,797
Gross transfers between funds		22,386	(22,386)	-	-
Net movement in funds		1,168	(78,366)	(77,198)	217,797
Total funds brought forward		196,645	286,403	483,048	265,251
Total funds carried forward		197,813	208,037	405,850	483,048

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

14 STATEMENT OF FINANCIAL POSITION

	Notes	31 March 2025 £	£	31 March 2024 £	£
Current assets					
Debtors	**10**	424,859		304,806	
Cash at hand and in bank		218,327		358,220	
Total Current assets		643,186		663,026	
Liabilities					
Creditors: Amounts falling due within 1 year	**11**	(230,186)		(157,700)	
Net current assets			413,000		505,326
Total assets less current liabilities			413,000		505,326
Provision for liabilities	**12**		(7,150)		(22,278)
Total net assets			405,850		483,048
The funds of the charity					
Restricted funds	**14**		208,037		286,403
Unrestricted funds					
General reserves	**17**		197,813		196,645
Designated Funds			-		-
Total charity funds			405,850		483,048

Company Registration Number 2663769

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4th December 2025.

Sareta Thomas

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Yvonne Taylor (Trustee) Sareta Thomas (Trustee)

The notes on pages 30 to 39 form part of these accounts.

15 STATEMENT OF CASH FLOWS

	Notes	31 March 2025 £	31 March 2025 £	31 March 2024 £	31 March 2024 £
Cash flows from operating activities:					
Net cash provided by operating activities	**17**		(145,483)		114,674
Cash flows from investing Activities					
Interest received		5,590		853	
Net cash provided used in investing activities			5,590		853
Net cash used in financing activities			-		-
Change in cash and cash equivalents during the period			(139,893)		115,527
Cash and cash equivalents at the beginning of the year			358,220		242,693
Cash and cash equivalents at the end of the year			218,327		358,220

16 NOTES TO THE FINANCIAL STATEMENTS

1: Accounting policies

Company information
International Non-Governmental Organisation Training and Research Centre ("INTRAC") is a private company limited by guarantee incorporated in England and Wales. The registered office is The Wheelhouse, 81 St Clement's Street, Oxford, Oxfordshire OX4 1AW.

1.1) Accounting convention
The accounts have been prepared in accordance with INTRAC's constitutional document as adopted by the Board of Trustees, the Companies Act 2006, the Charities Act 2011 and the Charities Statement of Recommended Practice FRS 102 (effective 1 January 2019).
INTRAC is a Public Benefit Entity as defined by FRS 102.
The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.
The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2) Going Concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The Trustees have reviewed the performance of the charity along with forecasts for activities over the next 12 months. The assessment considered likely adverse events and environmental conditions. They have concluded that the charity holds sufficient reserves to enable it to continue to meet obligations as they become due and to continue to meet its charitable objectives. Plans are in place to ensure that this does not change for the foreseeable future. On this basis they believe that the going concern basis of accounting is appropriate.

1.3) Charitable funds
Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. The funds are expendable in accordance with the budget agreed at the beginning of each project.
Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. They include income from consultancy, in-house and open training, publications and open donations.

1.4) Incoming resources
Income is recognised when the INTRAC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once INTRAC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fee income from charitable activities comprises fees charged for service provision including training and consultancy work is recognised as it is earned under the contract. Income is deferred when fees are received in advance of the work or courses to which they relate.

The charitable activities of INTRAC have been abbreviated in the accounts. They are as follows:

- Research in aspects of relief and development and publications related to all aspects of the work ("Research"). These activities are delivered through a mix of consultancy, grant funded and editorial services.
- Training of staff in relief and development organisations ("Training"). This may be delivered as part of a scheduled programme of courses or as commissioned work for a particular client.
- Consultancies in capacity building, management, organisational development, reviews, research and evaluations of relief and development ("Consultancies")

1.5) Resources expended

Charitable expenditure comprises those costs incurred by the charity 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 are those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and other payments to the external auditors.

All costs are allocated between the expenditure categories of the SOFA (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 the basis of staff time, as weighted to reflect relative salaries of the staff employed. In previous years the apportionment had been done on the basis purely of staff time but it is felt that weighting provides a more accurate basis for apportionment.

1.6) Foreign Currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

1.7)Tangible fixed assets

Tangible fixed assets were initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation was recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	33.3% straight line

Following the move to remote working INTRAC has disposed of all of its office equipment and staff now work from home using INTRAC laptops. Following the move the decision was made to write off all fixed assets (mostly laptops). All future laptop purchases will be expensed in the year they were acquired.

1.8) Stocks

Stocks were stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Following the move to remote working all remaining publications were donated to an overseas charity. INTRAC no longer intends to produce written material for sale. The remaining balance of stock of £1,171 was written off in the year.

1.9) Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10) Financial instruments

INTRAC has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are recognised at transaction price.

De-recognition of financial liabilities

Financial liabilities are derecognised when the INTRAC's contractual obligations expire or are discharged or cancelled.

1.11) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12) Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Re-measurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

1.13) Leases
Rentals payable under operating leases, including any lease incentives received, are charged to the Statement of Financial Activities on a straight-line basis over the term of the relevant lease.

Following the move to remote working the only lease – for a photocopier was surrendered during the year. The costs of the surrender are included in the SOFA. INTRAC no longer holds any leases.

1.14) Taxation
The trust is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

2: Critical accounting estimates and judgements

In the application of the INTRAC's accounting policies, the Trustees 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 that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements
Deferred and accrued income

At any one time INTRAC will have a number of projects active. Project values are calculated on the basis of consultants' time needed to complete the work and associated rechargeable expenses. As such we use the actual time spent and actual expenses incurred to date as the basis for determining how much of the project is complete and hence the value of the work done. Timing differences may occur when calculating work done to date and when an invoice is raised for each completed project phase, in which case either the calculation would result in recognising accrued income or deferred income. The basis on which this is calculated follows the principles as stated in the 2019 SORP in recognising income on a receivable basis. If there is likely to be a budget overrun compared with contracted amounts then this will be identified as an impairment and any losses are recognised when identified. See notes 1.4 for the policy, note 11 where prepayments and accrued income includes £146,896 (2023: £112,387) of accrued income, and note 12 where the carrying value of deferred income is stated.

3 Charitable activities

	Year ended 31 March 2025					2024
	Research	Training	Consultancies	Network	Total	Total
	£	£	£	£	£	£
Unrestricted funds	18,044	289,003	1,014,431	-	1,321,478	1,293,881
Restricted funds	-	88,913	-	311,037	399,950	352,163
Generated through charitable activities	18,044	377,916	1,014,431	311,037	1,721,428	1,646,044
For year ended 31 March 2024						
Unrestricted funds	48,480	210,923	1,034,478	-		1,293,881
Restricted funds	229,889	-	-	122,274		352,163
Generated through charitable activities	278,369	210,923	1,034,478	122,274		1,646,044

Included within income above is a decrease in deferred income of £19,244 (2024: decrease £56,455).
The carrying value of deferred income is stated in note 10.

4 Investments

	Year ended 31 March 2025			2024
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Interest receivable	-	5,590		853

5 Charitable Expenditure

	Year ended 31 March 2025					2024
	Research	Training	Consultancies	Network	Total	Total
	£	£	£	£	£	£
Delivery staff costs	88,536	217,857	255,344	142,974	704,711	666,174
External consultants	61,796	73,373	482,588	102,579	720,336	475,703
Delivery expenses	1,551	24,843	87,201	-	113,595	61,969
Service delivery cost	151,883	316,073	825,133	245,553	1,538,642	1,203,846
Service support staff costs	1,765	28,264	99,208	-	129,237	101,496
Total service costs	153,648	344,337	924,341	245,553	1,667,879	1,305,342
Share of support costs	1,998	27,604	95,135	-	124,737	114,558
Share of governance costs	186	2,567	8,847	-	11,600	9,200
	155,832	374,508	1,028,323	245,553	1,804,216	1,429,100
Analysis by fund:						
Unrestricted funds	21,594	298,369	1,028,323	-	1,348,286	
Restricted funds	134,238	76,139	-	245,553	455,930	
Generated through charitable activities	155,832	374,508	1,028,323	245,553	1,804,216	
For year ended 31 March 2024						
Unrestricted funds	14,232	183,498	1,165,610	-		1,363,340
Restricted funds	43,212	-	-	22,548		65,760
Generated through charitable activities	57,444	183,498	1,165,610	22,548		1,429,100

6 Support costs

	Year ended 31 March 2025			2024
	Support Costs	Governance Costs	Total	Total
Support costs	£	£	£	£
Staff costs	105,980		105,980	93,289
Consultants	4,858		4,858	12,405
Accountancy	1,581		1,581	7,468
Legal costs	500		500	-
Tax Advice	2,578		2,578	1,396
Website development	9,240		9,240	
Governance Costs				
Audit	-	11,600	11,600	9,200
	124,737	11,600	136,337	123,758

Costs are allocated on the basis of staff time, weighted for relative salary of staff members as recorded in INTRAC's time management system.

7 Net income /(expenditure)

Net (expenditure)/income is stated after charging / (crediting):	2025	2024
Net losses in foreign exchange	9,902	11,243
Audit fees	11,600	9,200

8 Trustees

During the year no trustees received any remuneration or other benefits.
During the year no trustees were engaged as external consultants.
Further details of contract arrangements are given in note 15 on related party transactions.
Six trustees were reimbursed for travel expenses during the year totalling £2,019 (2024: No trustees were reimbursed for travel expenses). All trustee board meetings in the year ending 31 March 2025 were held on-line.

9 Employees

Number of Employees

The average number of employees employed by the company during the year was	2025 Number	2024 Number
Service Delivery	12	11
Service Management	2	2
Service Support	3	3
Total Operations	17	16
Administration	3	3
	20	19

Employment Costs	2025 £	2024 £
Wages and salaries	828,524	738,152
Social security costs	79,642	70,931
Other pension costs	36,974	35,633
	945,140	844,716

Details of outstanding pension contributions are provided in Note 12.

The number of employees whose annual remuneration was £60,000 or more were:

	2025 Number	2024 Number
Employees earning £60,001 to £70,000	1	-
Employees earning £70,001 to £80,000	-	-
Employees earning £80,001 to £90,000	1	1

Remuneration of key management personnel	2025 £	2024 £
Salary	179,648	160,798
Pension	7,259	6,292
	186,907	167,090
Average FTE key management personnel	3	3

Redundancy and Termination Payments

A termination payment in respect of one employee amounted to £12,500 (2024: £nil) and is included in the above wages and salaries' cost.

10 Debtors

	2025	2024
	£	£
Trade debtors	231,638	147,035
Prepayments and accrued income	193,221	157,771
	424,859	304,806

11 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		40,228	38,547
Deferred income	3	36,688	55,932
Trade creditors		120,166	22,709
Other creditors		7,694	7,886
Accruals		25,410	32,626
		230,186	157,700

Other creditors at the year end	2025	2024
Pension contributions due under defined contribution schemes		
Defined contribution schemes - Employees	4,160	4,110
Defined contribution schemes - Employers	3,176	3,127
Defined benefit scheme deficit contributions	358	649
	7,694	7,886

12 Provisions for liabilities

	Notes	2025	2024
		£	£
Retirement benefit obligations	12	7,150	22,278

13 Present value of provisions

	2025	2024
	£	£
Present value of provisions	7,150	22,278

Reconciliation of opening and closing provisions

	Period ending 31 March	
	2025	2024
	£	£
Provision at start of period	22,278	25,900
Deficit contribution paid	(3,018)	(3,622)
Liability revaluation	(12,110)	-
Provision at end of period	7,150	22,278

14 Restricted Funds

The income funds of the charity include restricted funds. These are funds received where the donor has specified what they are to be used for. Spend on these funds has complied with these specifications. All of these funds are commissioned work however given there are no performance related conditions then the income has been recognised in totality on receipt.

		Movement in Funds			
	Balance at 31 March 2024	Income	Resource Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Packard Foundation	99,726	11,829	104,169	7,386	-
Oak Foundation	186,677	88,913	210,376	15,000	50,214
Comic Relief	-	111,500	63,247	-	48,253
Growald	-	187,708	78,138	-	109,570
	286,403	399,950	455,930	22,386	208,037

		Movement in Funds			
	Balance at 31 March 2023	Income	Resource Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Small Charities Challenge Fun	-	32,389	32,389	-	-
Packard Foundation	-	122,274	22,548	-	99,726
Oak Foundation	-	197,500	10,823	-	186,677
	-	352,163	65,760	-	286,403

Packard Foundation

The Packard Foundation awarded a grant to support INTRAC's Indonesia civil society consultant network and the global network of civil society strengthening support organisations.

Oak Foundation

The Oak Foundation grant was awarded to refine and test a Human Rights Impact Mapping Tool, to collaborate with human rights activists and practitioners to assess its potential contribution to the human rights community, to develop the Tool as a practical resource, to make it available to those working on human rights and support its ongoing use, to clearly articulate the potential of the Tool and generate interest and engage human rights activists and practitioners along its journey of development.
A further grant was received from the Oak Foundation in the year ended 31st March 2025 to build a blended programme designed to develop the capacity of selected Oak Intermediaries and improve their understanding, strategic focus and quality of their capacity building support.

Comic Relief

The grant received from Comic Relief was made to pilot a learning, support and collaboration network for consultants in Ghana and West Africa, rooted in the specific context and responding to civil society in contexts across the region. In addition, a core objective is to draw from this experience to inform and shape the development of a global network of consultants, enabling knowledge and learning transfer, professional development, peer support and capturing wider learning to strengthen civil society

Growald

The Growald grant was awarded to understand and strengthen the eco-system of support to civil society organisations, with specific reference to building effective and legitimate climate resilient organisations in two countries in East Asia and three countries in Latin America.

15 Unrestricted Funds

Movements on Unrestricted funds are as follows

		Movement in Funds			
	Balance at 31 March 2024	Income	Resourced Expended	Transfers	Balance at 31 March 2025
		£	£	£	£
General reserves	196,645	1,327,068	1,348,286	22,386	197,813

16 Related party transactions

During the year ended 31 March 2019, Yvonne Taylor, trustee was appointed as Trustee. Her partner is engaged as an associate consultant for INTRAC. This engagement was in place prior to the appointment of the trustee. The associate is remunerated on the same basis as other INTRAC associates. Transactions with the associate, post the appointment of their partner as a Trustee, were as follows:

	Year ended 31 March 2025	2024
	£	£
Total invoiced in year	8,283	14,837
Unsettled invoices appearing in trade creditors at 31 March	-	3,000

17 Cash generated from operations

	Year ended 31 March 2025	2024
	£	£
Surplus/(Deficit) for the year	(77,198)	217,797
Adjustments for:		
Investment income recognised in statement of financial activitie	(5,590)	(853)
Retirement liability revaluation	(12,110)	-
Difference between pension charge and cash contributions	(3,018)	(3,622)
Movements in working capital		
(Increase)/decrease in debtors	(120,053)	24,232
(Increase)/decrease in creditors	91,730	(66,425)
(Decrease)/increase in deferred income	(19,244)	(56,455)
Cash generated from/(absorbed by) operations	(145,483)	114,674

18 Balance Sheet by Fund Category

	Year ending 31 March 2025		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Current assets	435,149	208,037	643,186
Creditors: amounts falling due within 1 year	(230,186)	-	(230,186)
Provisions/pensions	(7,150)	-	(7,150)
Net assets	197,813	208,037	405,850

	Year ending 31 March 2024		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Current assets	376,623	286,403	663,026
Creditors: amounts falling due within 1 year	(157,700)	-	(157,700)
Provisions/pensions	(22,278)	-	(22,278)
Net assets	196,645	286,403	483,048

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE

England & Wales - Charity number 1016676

Accounts

International Non-Governmental Organisation Training and Research Centre ("INTRAC")

Company No. 02663769

Charity No. 1016676

Trustees' Report and Accounts

Year Ending March 31, 2024

TABLE OF CONTENTS

Table of Contents 2

1 Welcome to the trustees' report (including directors' report) 3

2 ABOUT INTRAC AND OUR VISION 4

3 How we deliver our mission 5

4 Highlights of 2023-24: ACCESS 7

5 Highlights of 2023-24: AGENCY 9

6 Highlights of 2023-24: INFLUENCING 12

7 Strategic aims and priorities for 2024-25 13

8 Financial performance 15

9 Structure, governance and management 17

10 Statement of trustees' responsibilities 20

11 Independent auditor's report 21

12 Statement of financial activities 25

13 Statement of financial position 26

14 Statement of cash flows 27

15 Notes to the financial statements 28

Legal and administrative information

Charity Number:	**1016676**
Company Number:	**2663769**
Registered office:	**The Wheelhouse, Angel Court, 81 St Clement's Street, Oxford, OX4 1AW, United Kingdom**
Auditor:	**Ross Brooke Ltd, Chartered Accountants Suite I, Windrush Court, Abingdon, Oxfordshire, OX14 1SY**
Bankers:	**NatWest Oxford Central 43 Cornmarket Street, Oxford, OX1 3ES**

The Financial Statements for the year ended 31 March 2024 contained in this report have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements, and comply with INTRAC's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with Financial Reporting Standard FRS 102, applicable in the UK and Republic of Ireland, effective 1 January 2019."

1 WELCOME TO THE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

It has been an exciting year for INTRAC. In 2023-24, we balanced our day-to-day work with thinking about our long-term future and contribution to strengthening civil society. We reflected deeply on who we are, what we do, and how we should respond to the calls to decolonise and shift the power in the sector.

We are proud to be unashamedly for civil society. Looking forward, we retain our core vision: *Civil society actors, organisations and movements across the world can develop, engage with others and do what they want to do, better; supported to deliver just, equitable and sustainable societies for all*. We remain committed to strengthening knowledge and skills, to the value of understanding that is rooted in local contexts, as well as the importance of global connections. We will focus on strengthening and transforming local ecosystems of civil society support. To do this, we will work to transform our own model, to become truly diverse, anti-racist and feminist.

We have achieved a great deal in the past year. We established a strategic partnership with Bond, grounded in training. This builds on and localises Bond's previous training programme. Participants learning about funding, safeguarding, or theories of change, can now do so with an emphasis on shifting the power and supporting locally led development. This approach supports global and national actors to reimagine their roles and relationships - a core ambition of our new strategy. Our advisory and consultancy work remains varied: we supported MEDA to review their strategy and ActionAid with their work on feminist and decolonial practice. We also assisted the British Council in training and supporting young evaluators in their Youth Connect programme, and the RNLI to develop and strengthen their partnership approach. We have begun diversifying our income streams: Packard Foundation have supported our early efforts to develop a locally rooted, globally connected network of ethical and values-driven consultants in Indonesia and we have also secured an Oak Foundation grant to pilot and develop a new tool to support human rights organisations. This will help them understand their impact in the human rights ecosystem.

Internal work has included a review of HR practices, and the development of a new salary structure centred on transparency, fairness, and supporting career progression. We have begun our journey to become anti-racist, and are deepening our commitment to equity, diversity and inclusion. Moving from policy to action will help us deliver our new strategy and become network-led.

With our staff, network and partners in the sector, we have reimagined ourselves and set out our long-term vision. We thank them all for their deep thinking, critical engagement and practical contributions to this process. Civil society is continually under threat. We recognise those who remain passionately committed to strengthening it. We work alongside these people and organisations, who have worked tirelessly to deliver on shared initiatives. We look forward to continuing future collaboration, acting together to offer civil society actors the solidarity, allyship, and practical support they need.

Kate Newman, Chief Executive

Yvonne Taylor, Chair

2 ABOUT INTRAC AND OUR VISION

About INTRAC

INTRAC is a mission-driven, non-profit organisation which has been supporting civil society organisations since 1991. Our core belief is that vibrant, diverse and inclusive civil societies are essential catalysts for a world where everyone can thrive. We have a staff team mostly based in the UK, and a global network of independent consultants, trainers, and researchers.

Our vision

INTRAC has a clear **vision**: that civil society actors, organisations and movements across the world can develop, engage with others and do what they want to do, better: supported to deliver just, equitable and sustainable societies for all.

What we do

We work to achieve our mission by strengthening skills and knowledge for and with civil society, supporting organisations, networks and individuals to work as effectively as possible in addressing poverty and inequality. We have over 30 years' experience championing and supporting strong, equitable civil societies across the world, providing sector-leading consultancy, research, learning and training with a focus on locally determined, led and owned development.

Who we work with

1. **Civil society support providers** (consultants, support organisations, networks) who are part of national and global systems of civil society support. We adapt our offer to the needs and priorities of different support providers, offering spaces for learning, reflection and thought-leadership, capacity strengthening and professional development, relationship brokering and networking. We also develop initiatives for deepening understanding, sense-making and collective action for system strengthening.
2. **Global actors** (INGOs, donors, trusts and foundations) who partner with and invest in civil society. We particularly prioritise organisations actively looking to 'shift the power' and adapt their roles, relationships and practice, in order to support locally determined, led and owned development.
3. **Civil society actors** (individuals, organisations, movements, networks), supporting them to strengthen their resilience, leadership, impact, legitimacy, sustainability, partnering capacity and technical skills, in for example monitoring and evaluation, strategy and advocacy.

Our evolving organisation

The work included in this annual review reflects INTRAC's activity in the financial year 2023-24. INTRAC has since adopted a new strategic framework. This will shift INTRAC **from directly delivering support to civil society**, to **catalysing and enabling a network that will deliver that support**.

Thus, while our vision remains for a strong, diverse, inclusive, and effective civil society, the formation of our mission, and how we work is evolving. More details can be found in chapter 7.

3 HOW WE DELIVER OUR MISSION

In 2023-24, we structured our work around the three strategic areas which make up our theory of change (ToC). Highlights of our work during the year are structured around these priorities in chapters 4, 5 and 6.

1. **Increasing access for civil society actors to support services in the global South.** INTRAC runs open, scheduled training courses run by experienced practitioners and rooted in the practice of civil society work. To further strengthen the skills of individuals, we develop and publish practical resources made available freely to all. We work to connect and strengthen consultants who are rooted in their own contexts, but connected to learn and collaborate globally. Our consultancy work, delivered by staff and network consultants, helps civil society organisations implement more effective and transformative projects and programmes.
2. **Support INGOs and funders to build equitable relationships with and increase the agency and voice of their partners in the South.** INTRAC undertakes ethical and values-driven consultancy, training, and capacity development work for CSOs and for their partners. While working with international and national organisations alike, we serve as a trusted, critical friend. We work to facilitate change, not to impose it from the outside. We have a particular emphasis on enhancing the agency of national CSOs – in their work in their own contexts, and in their partnerships with global actors. During the year, we continued to support civil society networks and organisations to become more resilient, sustainable, and legitimate.
3. **Influencing practice to create an enabling environment for civil society**. INTRAC shares learning and facilitates debate about the role of civil society and how best to support it. This includes how we engage with actors in the global north, concerning their practices and approach to partnership and funding relationships, in addition to our wider influencing work. We create learning spaces, challenging ourselves and others to create a more inclusive space for civil society. Through this priority, we aim to facilitate a shift in power to create a positive enabling environment for civil society to thrive. Through our influencing work, we aim to support national CSOs to become valued and powerful actors in shaping development policy and practice.

These three strategic priorities respond to our analysis of interconnected global challenges, including: climate change, political unrest, closing civic space, social inequality, geopolitical flux and the continuing impact of the COVID-19 pandemic. During 2023-24, we developed a new strategic framework. This builds on our past knowledge, expertise and relationships and ensures that we will play appropriate and relevant roles into the future. Our framework is aligned with wider actions across the sector, to shift power and enable nationally and locally led civil society and development. We are evolving these priorities to respond to this more recent analysis; you can see further detail in chapter 7. In everything that we do, we hold to our values:

- We focus on **change and transformation**, and work to support positive change for civil society and to strengthen its role in development. We do this as a mission-driven not-for-profit civil society organisation.
- We put **people at the centre of our work**, and accompany our clients, partners, and those they serve as a trusted, critical friend.
- We emphasise **collaboration**, and believe that sustainable solutions require changes in wider systems and structures. No single stakeholder can do this alone.
- We provide **support that is useful**, appropriate to the context and easily understood.
- We pride ourselves on our **integrity**. We aim to live out our values, and we are committed to our vision, our mission, to the people we work with, and to our staff and network.
- We aspire to **support inclusion and diversity** both within INTRAC and the organisations and people we work with.

During the year, we continued to be influenced by our cross-cutting priorities of shifting the power and diversity and inclusion. These were reflected both in our way of working through consultancy and training, and in our external communications (see chapter 6).

INTRAC in 2023-24 at a glance

- **8** open scheduled courses run, with **158** participants
- **37** clients provided with consultancy or in-house training support
- **44** distinct consultancies undertaken, excluding training courses

Connecting, learning, and sharing: strengthening engagement with our network

While working with and through our network of independent consultants has always been integral to INTRAC, we focused particularly strongly on this during 2023-24. This was made possible, in part, by support received from the Packard Foundation and Comic Relief. This work will become even more important as we transition to becoming increasingly network-led (see section 7).

We have built upon our valuable collaborations with other like-minded organisations and networks. This includes our relationship with WACSI, who act as a conduit for civil society voices in West Africa and our collaboration with AGAR on the Civil Society Innovation Fund in Ethiopia.

C4Change are building a local network of consultants in Indonesia, some of them alumni of Consultants 4 Change (C4C), an earlier INTRAC programme which built a cohort of specialist CSO consultants in multiple contexts in Africa, the Middle East, and Asia. INTRAC is being funded by Packard Foundation to support this initiative, which has recruited 20 likeminded consultants from across Indonesia through a rigorous process.

4 HIGHLIGHTS OF 2023-24: ACCESS

Increasing access for civil society actors to support services in the global South

At INTRAC, we strongly believe that in order for civil society organisations to be as robust, effective, and sustainable as possible they need access to high-quality support services. As always, the provision of this support was one of our priorities in 2023-24.

During the year, we continued to enhance and build upon our diverse programme of training. This included open online courses and bespoke in-house training, tailored to the unique needs of specific clients. Notably, we entered into a new training partnership with Bond, the UK network for organisations working in international development.

We also built on our extensive experience of online learning to provide engaging support to individuals and organisations remotely. We have continued to run our training access scholarship (TAS) to expand access to our training courses.

INTRAC continued to expand and enhance our network of consultants, particularly in the global South. For example, our partner capacity strengthening (PCS) course is now run by Caroline Nyamu, who is based in Kenya and has extensive experience in Kenya, South Sudan, and Sierra Leone. This forms a part of our efforts to help shift the power, by drawing on the skills, knowledges, and perspectives of an increasingly broad and diverse group of practitioners based around the world.

Training in 2023-24: tailor-made training

During the past year, we delivered in-house bespoke training to seven INGOs, with a total of over 200 participants. Participants came from countries including Uganda, Kenya, Zimbabwe, Nepal, Honduras, Colombia, Fiji, India, the US and the UK. Training on monitoring, evaluation and learning (MEL) was delivered to Amnesty International and FairShare Educational Foundation (ShareAction). Advocacy MEL training was provided to Transparency International – this was done via in-person sessions in London and Berlin.

Other in-house trainings during the year included:

- Online advocacy strategy and influencing skills for Porticus Foundation
- Online partner capacity strengthening for Oak Foundation
- Online programme design and training of trainers for Habitat for Humanity International
- In-person training in Nepal on partner management programme for Islamic Relief Worldwide

The Habitat for Humanity online training required us to allow for greater participation and to accommodate participants from different time zones. Participants were divided into two cohorts: a morning cohort to accommodate participants from Africa and other countries with similar or close time zones and an afternoon cohort for participants from the UK and countries with similar or closer time zones. This flexibility meant that we ran two training sessions a day with two trainers alternating between the sessions.

Partnership management programme for Islamic Relief Worldwide

In November 2023, INTRAC delivered a partnership management programme for Islamic Relief Worldwide in Kathmandu, Nepal. Run for INTRAC by Catherine Russ, this was an introductory level training to familiarise and strengthen the skills of 26 Islamic Relief team members on the purpose and types of partnerships, establishing relationships with partner organisations and managing projects through partners. Topics included partner identification, project cycle management, and managing power in partnerships.

Training in 2023-24: scheduled training

Scheduled training in 2023-24: at a glance

- **We ran 8** open access online training courses, each delivered over a period of four to eight weeks
- We welcomed **158** participants onto our courses, of whom **54** were based in the majority world
- We trained participants based in a total of **68** countries. Of those countries, **35** were in the majority world
- Staff from a total of **125** unique organisations were trained

Our training partnership with Bond

In October 2023, INTRAC and Bond – the UK network for organisations working in international development - announced a new training partnership. Its aim is to bring together knowledge and expertise to actively support the UK INGO sector, especially as this sector reimagines its roles and relationships in development, and model how strategic collaboration can work in practice.

Since then, INTRAC has incorporated into our training programme experienced trainers who had previously delivered courses for Bond. We have updated and amended these courses to better address the needs and challenges for civil society today. For example, INTRAC now runs a course on Theory of Change (ToC) – previously run by Bond – which has been modified to actively support locally-led change. Similarly, our new course on Safeguarding sets this vital topic within the context of decolonisation in the sector.

This partnership reflects INTRAC's goal to increase access to high-quality learning experiences for civil society practitioners, both in the UK and around the world; and to support INGOs to shift their practice to support locally led development.

Training Access Scholarship (TAS)

The Training Access Scholarship (TAS) is an INTRAC initiative to make our training more accessible to participants from the small civil society organisations based in under-resourced settings or under-served areas of the world. The participants are able to access our training for nominal fee instead of the full cost.

In 2023-24, we provided two scholarships: one to a participant from Rwanda who attended our Monitoring, Evaluation and Learning course, and one to a participant from Nepal on our Advanced Monitoring and Evaluation Systems (AMES) course. Additionally, Tearfund sponsored a total of five staff from their partner organisations in Afghanistan, the Solomon Islands, and Myanmar. GIZ sponsored five staff of their partner organisations from Ethiopia to attend our course on developing funding proposals.

5 HIGHLIGHTS OF 2023-24: AGENCY

Supporting INGOs and funders to build equitable relationships with, and increase the agency and voice of, their partners in the South

Within the development space, international non-governmental organisations (INGOs) and funders occupy a critical position. The way they design and implement their interventions has major implications for CSOs in the majority world. In 2023-24, INTRAC has continued to work proactively with INGOs to promote the development of more equitable relationships between INGOs and funders on the one hand, and their partners on the other.

In 2023-4, INTRAC worked with numerous INGOs and funders. For example, we were contracted to develop a partner development programme (PDP) for Book Aid International. We are proud of the outcomes of this assignment – Book Aid International's partners felt strongly positive about the results.

Creating a Partner Development Programme for Book Aid International

Book Aid International (BAI) is a UK-registered charity. They provide new books around the world and work with partners to create reading spaces, train teachers and librarians and spark a love of reading, by distributing books to schools, libraries, refugee camps and support settings in over two dozen countries.

BAI contracted INTRAC to help create a Partner Development Programme for nine civil society organisations in Cameroon, Ghana, Liberia, Rwanda, Sierra Leone, Uganda, and Zimbabwe. The aim was to design a learning programme that would help Book Aid International to achieve its goals as well as to be valuable to these partners and support them in achieving their mission and their goals at the same time.

INTRAC Principal Consultant Lucy Morris oversaw this process, which involved two BAI staff attending our partner capacity strengthening training, an organisational self-assessment, and the co-designing of a capacity development programme. 100% of participants reported that Book Aid International had improved its capacity to support them since the start of the programme, as well as reporting increases in their own organisational capacity. In addition, partners also reported seeing a positive shift in their relationship with Book Aid International with INTRAC's support. Following this positive process, Book Aid International plans to continue its journey towards building strong and equitable partnerships.

Embedding best practice, including through support to large programmes

INTRAC has a history of working in support of large, complex programmes of civil society support – often in the role of a monitoring, evaluation, and learning (MEL) partner. In the last 12 months, we have continued in a number of multi-year roles of this kind. We have provided MEL support to the Media for Change programme in the Western Balkans – a continuation of Media for All – which works to strengthen trustworthy media organisations there. Our involvement with the Civil Society Innovation Fund (CSIF) in Ethiopia has deepened, as has our partnership with AGAR. We also continued our engagement with a critical part of the UK's aid infrastructure, working on reviews for the Independent Commission for Aid Impact (ICAI) to amplify the voices of people affected by UK aid.

Through involvement with these and other programmes, INTRAC seeks to identify learning and embed best practice in support of the best possible outcomes for civil society organisations in future.

Supporting civil society in Ethiopia through the Civil Society Innovation Fund (CSIF)

Formally launched in July 2022, the Civil Society Innovation Fund (CSIF) is a multi-year initiative to support civil society in Ethiopia. The project is funded by the French Development Agency (Agence Française de Développement – AFD). The CSIF programme comprises three distinct consortia, involving a total of 15 Ethiopian CSOs. They focus on promoting inclusion in society, advancing human rights through legal aid services, and a civil society engagement project. INTRAC is working in partnership with Ethiopian organisation AGAR Development Partners Consulting. Together, INTRAC and AGAR provide technical support in project management, coordination, and capacity development with CSIF partner CSOs.

In 2023-24, INTRAC and AGAR have continued to coordinate support to Ethiopian CSOs including through the delivery of training on rights-based and gender-transformative project coordination and management (PCM) and monitoring, evaluation and learning (MEL). Our work with AGAR has also included building a learning community among the CSOs, a co-designed learning programme, a series of group training sessions, accompaniment, and quarterly learning and reflection sessions. This has contributed to increased collaboration among the CSOs and cascading of learning to their own partners. Other impacts include increased financial resilience, leading to increased donor funding.

Media for Change: supporting independent media in the Western Balkans

Western Balkans Media for Change (M4C) is an 18 months' programme, which started in October 2023 and funded by the UK Foreign, Commonwealth and Development Office (FCDO). The programme builds from an earlier three-year programme, Media for All (M4A), which ended in March 2023. It is being implemented by the same consortium, led by British Council, together with the Balkan Investigative Reporting Network (Birn), Thomson Foundation, and INTRAC as the monitoring, evaluation, and learning (MEL) partner.

Like its predecessor M4A, Western Balkans M4C seeks to sustain and support an enabling environment for independent media and strengthen resilience to threats to media freedom in the six Western Balkans countries – Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia and Serbia.

The INTRAC team currently working on Western Balkans M4C is made up of Lucy Gray, Alison Napier, and Molly Judge. Working closely with British Council's MEL staff, and the programme team, INTRAC's support so far has included facilitating development of the MEL system, with a focus on learning and adaptation through regular strategy reviews and targeted research and learning studies. It also includes qualitative and participatory approaches, such as outcome harvesting and the use of change stories and case studies, to understand how the programme is contributing to enabling independent media, individual journalists and networks, to attract larger, more diverse audiences with quality, gender-sensitive and engaging content.

Bringing the voice of people affected by UK aid into ICAI reviews

The Independent Commission for Aid Impact (ICAI) scrutinizes how UK aid is spent, reporting directly to the UK parliament. From 2019 to 2023, INTRAC was part of a consortium led by Agulhas Applied Knowledge which acts as a service provider to the ICAI Commissioners, helping them to deliver independent reviews and reports on UK aid spend.

Wherever possible, the Commissioners are committed to ensuring that the views and experiences of people affected directly or indirectly by UK aid are brought into the review process and this is where INTRAC is involved.

Between 2021 and 2023, INTRAC supported six separate ICAI reviews directly, leading on the citizen engagement component. These covered safeguarding in the humanitarian sector, the UK's humanitarian response to COVID-19, peacebuilding, democracy and human rights, trade for aid, and agriculture. Across these six reviews, we worked with many national partners and used a variety of methodologies to directly engage people in Colombia, Ethiopia, Jordan, Kenya, Malawi, Nigeria, Pakistan, Rwanda, Tanzania, Uganda, and Yemen.

6 HIGHLIGHTS OF 2023-24: INFLUENCING

Influencing practice to create an enabling environment for civil society

Reflecting on our experiences from practice, and engaging with civil society organisations and their partners across the globe provides extensive insight into the types of processes that support and enable civil society, and those actions that constrain it. Convening spaces for debate, blogging based on our experiences and joining discussions with others promoting thinking in these areas contribute to the third area of INTRAC's Theory of Change. In 2023-24, we continued to share learning and promote debate not only through our communications, publications, and events, but also through our consultancy work.

Through our publications, we have sought to promote dialogue and exchange on key topics of relevance to civil society. Most notably, we organised the latest in our series of themed discussions, this one on **decolonising consultancy**. We published three blogs, including one by guest authors from Organisation Development Support (ODS). We then organised an online discussion for over 200 participants, with knowledgeable guest speakers from five organisations.

We also use the opportunities presented to us through our consultancy work to influence policy and practice, to strengthen the enabling environment for civil society organisations.

Publications and knowledge sharing

As part of our commitment to sharing knowledge and best practice within the civil society space, in 2023-24 INTRAC continued to produce and share a number of publications rooted in practice. These included blog posts on topics as varied as artificial intelligence in the civil society sector, ethical and values-driven consultancy, and working with emerging CSOs in Ethiopia.

Convening discussions on decolonising consultancy

In September and October 2023, INTRAC organised the fourth in our series of learning themes which began in 2022. The focus was on decolonising the practice of civil society consultancy. We published a series of three blogs, and organised a vibrant online discussion which took place on 21 September, attracting over 200 participants.

One blog was written by three guest authors from Organisation Development Support (ODS). They wrote about decolonising monitoring and evaluation, and moving from traditional, controlling M&E frameworks to ones rooted in the facilitation of learning. In a reflection of ODS's approach, they wrote of the need for a "collective effort to push alternative methods and approaches into the mainstream" in order to decolonise consultancy practice.

For the online discussion, INTRAC was able to bring in five diverse and knowledgeable speakers representing the West Africa Civil Society Institute (WACSI), Itad, Adeso, Beit al Karma, and Comic Relief. These learning themes help INTRAC to promote discussion of progressive approaches to civil society support, with the aim of influencing the wider sector. Previous themes have included shifting the power through organisational development (OD), shifting the power through monitoring, evaluation and learning (MEL), and modelling progressive funding.

Expanding our reach through third-party platforms

In January 2024, our Chief Executive Kate Newman appeared on the Development Hub podcast hosted by Kate Bird. This gave INTRAC a platform to share our vision for ethical and values-driven consultancy and for a stronger ecosystem of civil society support.

7 STRATEGIC AIMS AND PRIORITIES FOR 2024-25

2024-25 marks the beginning of a significant transition for INTRAC as we embark on the implementation of our strategy for 2024 – 2028, titled **"Locally rooted, globally connected."**

In April 2023 the Board agreed a long-term direction for INTRAC – to become a network of practitioners (consultants and civil society support providers) focused on strengthening civil society organisations, supporting them to develop, partner and do what they want to do, better). The strategic framework is rooted in and supports progress towards this direction.

However, while looking forward, we will retain strong links with our past. We have reaffirmed our organisational values and the three core elements theory of change; and considered how these will shape the type of network we become and how we get there.

Our vision

INTRAC has a clear **vision**: that civil society actors, organisations and movements across the world can develop, engage with others and do what they want to do, better: supported to deliver just, equitable and sustainable societies for all.

The framework outlines four strategic goals:

1. Strengthen civil society by building strong, dynamic support eco-systems rooted in local culture, practice and knowledge, which are strengthened through global connections for sense-making, learning and collective action.
2. Transform the role and reputation of consultancy across the international development sector, by driving demand for and strengthening the status and supply of locally rooted, globally connected, ethical and values-driven consultants.
3. Support global and national actors to reimagine their roles and relationships, stand alongside and collaborate with others to develop advisory and support services for those actively seeking to decolonise and shift the power.
4. Evolve our organisational model – including our funding streams, skills and capabilities – and our culture, with a focus on becoming truly diverse, anti-racist and feminist.

We will do this by building and evolving our four core areas of expertise, putting locally led, ethical and values-driven approaches at the heart of our work:

1. **Build a locally led and globally connected network, whose members lead on INTRAC consultancy, training and research**. The majority of new network members will come from and be rooted in Africa, Middle East, Asia, Latin America or Eastern Europe, connecting globally to amplify learning and impact.

2. **Establish and champion ethical and values-driven consultancy**, and consolidate our reputation for high-quality consultancy. We will seek out and champion consultants who are actively challenging dominant practices in their approach, in line with our ethical and values-driven consultancy framework, and a consulting with soul approach.

3. **Become the go-to for training for those working with and within civil society**, designed and delivered by a diverse set of trainers across the globe, including a core training offer (professional development) for network members.

4. **(Re)-establish our role as a knowledge hub**, developing a practitioner-focused research programme that creates spaces and opportunities for diverse voices to share knowledge and experience.

Redeveloping our website

A key development for INTRAC in 2024-25 will be the redevelopment of our website. Our site has long been a hub for a large library of freely available resources, papers, and blogs as well as a source of information about our support to civil society. The redevelopment will streamline and simplify access to these resources, to help us reach the largest possible audience. The project will better align our online presence with our new strategic framework, showcasing diverse views from our staff, network members, and partners.

2024-5 is a year of transition, as we evolve from what we have been, to what we intend to become. We have set out to be 'incrementally radical' in our approach; as we shift our organisational form and look to grow new revenue streams. We intend to be pragmatic about the pace and scale of change, and be brave in facing what we need to build or let go of to enable our positive contribution into the future. We will be clear and deliberate in our strategic direction, but attentive and iterative as we work to get there, learning as much from failure as success. We have identified four areas core to our success:

- To build a feminist and anti-racist culture and practice
- To become network-minded and led
- To diversify our revenue streams
- To invest time and attention to board, leadership and staff collective self-care.

These internal focus areas will provide the conditions from which to develop our strategy, our ability to develop and nurture partnerships and relationships, draw on our valued friends and colleagues and weave with those who share our view that a well-supported civil society is essential to enable the transformative change needed in the world today; will help to define our journey and ensure that we can contribute effectively in this space.

8 FINANCIAL PERFORMANCE

Results for the year

The result for the year ended 31 March 2024 was a surplus of £217,797 (2023: deficit £45,492). This includes restricted grant incomes which will be delivered in the coming financial year.

Income

INTRAC's funding model is based on fees for work delivered on behalf of clients and grants, and other forms of income in support of research and training programmes. The majority of our income remains earned through consultancy contracts representing £1,034,478 or 63% of turnover (2023: £1,135,628 or 77%).

Consultancy contracts include work supporting research as well as consultancy work providing MEL (Monitoring Evaluation and Learning) and OD (Organisational Development) services.

Our turnover for the year ended 31 March 2023 was £1,646,044 (2023: £1,474,970). The uplift was primarily derived from the new income stream of network income of £122,274 (2023: £nil). This reflects INTRAC's new strategic direction and our intention to become increasingly network led.

Expenditure

INTRAC would be unable to deliver the support it provides without the skills and knowledge of its staff and network of external consultants. This is reflected in the breakdown of its cost structure. Staff and external consultants account for 92% (2023: 83%) of our costs, with organisational costs kept to a low level as all staff work remotely.

Total expenditure was £1,429,100 (2023: £1,540,631)

Reserves policy

The Trustees have considered INTRAC's reserve requirements based on future plans and an assessment of financial risk. INTRAC requires reserves to:

- cover fluctuations in contractual income;
- provide sufficient working capital;
- absorb external shocks such as foreign exchange movement; and
- invest in organisational development and service development.

Working capital requirements are reviewed on a quarterly basis. This assessment includes reviewing current financial performance, financial plans, current spending commitments and obligations, risks and their probable financial impact.

The Trustees have assessed that to meet short-term working capital requirements, a minimum reserve level should be held in the range of 8-13 weeks of expenditure. This is equivalent to a range of between £157,000 and £255,000 (at current levels of expenditure).

The Trustees have a medium-term aim to build additional financial capacity (beyond the minimum working capital requirements) to free up financial resources to invest in the charity to ensure our relevance in a changing context of international development.

At 31 March 2024 INTRAC held unrestricted funds of £196,645 (2023: £245,495), equivalent to around 10 weeks of expenditure.

Going Concern

The Trustees have considered the appropriateness of preparing the accounts on a going concern basis. The charity's reserves levels continue to be within the necessary range to satisfy the reserves policy.

Reflecting the transition plans in the process of being implemented, trustees have agreed a breakeven budget for the next financial year and continue to closely monitor the pipeline of new work and expected cash flows for the next 12 months and beyond.

The Trustees are satisfied that these projections and the ability of the charity to manage its key risks (see below) give sufficient assurance to conclude that the going concern basis is appropriate.

Defined Benefit Pension Liabilities

INTRAC is a member of a multi-employer pension scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK as it included a guaranteed fund growth. It is not possible for INTRAC to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, INTRAC accounts for the scheme as a defined contribution scheme.

Due to a funding shortfall, the trustees of the pension scheme have asked the participating employers to pay additional contributions to the scheme. INTRAC has included a provision for these contributions in its accounts. At 31 March 2024 the provision stood at £22,278 (2023: £25,900). More details are provided in note 14 to the accounts.

9 STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. The members who are the trustees have a liability of £1 on the winding up of the charitable company. International Non-governmental Organisation Training and Research Centre (INTRAC) is a registered charity, registered in England, number 1016676 and was established on 18 November 1991. It is governed by its Memorandum and Articles of Association. The company number is 2663769. The company was established with general charitable objectives as explained earlier in this report.

Trustees may serve two terms of three years with re-election at the end of the first term. Trustee vacancies are advertised, and shortlisted applicants are invited to discuss their candidacy with the Trustee Recruitment Panel. This comprises up to three trustees and the Chief Executive. The panel recommends the appointment of selected applicants to the Board, for approval by a majority of the trustees. New trustees are invited to INTRAC, before their election, for sessions with the chair and staff to be briefed on the operations of the charity and their obligations. Copies of the current Charity Commission guidelines for trustees are also made available to new trustees.

The Trustees are responsible for setting the strategy and monitoring the progress of the organisation and meet as a group at least four times a year to do this. The Trustees have delegated the day to day running of the charity to a Chief Executive.

The Chief Executive is in regular contact with the Chair and other Trustees through subgroups, such as the Finance Committee. The Finance Committee reviews financial performance and provides more detailed input on budget setting through quarterly meetings, making recommendations to the full body of Trustees.

The trustees, who are also the directors for the purpose of company law, who served during the year were:

1.	Yvonne Taylor	Chair (appointed Dec 2021, Trustee since Dec 2018)
2.	Sue Turrell	Deputy Chair (appointed Dec 2017; retired Dec 2023)
3.	Jonathan Orchard	Treasurer (appointed October 2018)
4.	Catriona Dejean	Trustee (appointed December 2018)
5.	Suzanne Hammad	Trustee (retired July 2024)
6.	Smruti Patel	Trustee (appointed July 2021)
7.	Charles VanDyck	Trustee (appointed July 2021)
8.	Lily Maćków-McGuire	Trustee (retired December 2023)
9.	Jo Mills	Trustee (appointed March 2022)
10.	Natasha Jamal	Trusteed (appointed December 2022)
11.	David-Huw Owen	Trustee (appointed December 2022)
12.	Ashley Green-Thompson	Trustee (appointed July 2024)
13.	Bijay Kumar	Trustee (appointed July 2024)
14.	Ruth Njiri	Trustee (appointed July 2024)

The Chief Executive in the financial year was Kate Newman.

The pay of the Chief Executive is set by the Board, bearing in mind market rates. The rates of pay of all other members of staff, including the senior management team, are subject to a market review upon recruitment. Current policy is to award cost of living adjustments to all staff on an annual basis, in line with rises in CPI and subject to affordability; and to review levels of pay against market rates every 3 years.

Risk management

A strategic risk framework supports the trustees to have visibility and oversight of the key risks faced by the charity and the measures being pursued to manage these risks. The framework is updated quarterly and is reviewed by the finance and risk committee.

Key risks facing the charity at the current time include:

- INTRAC's key strategic risk is to fail to put in place the necessary steps to make the long-term change as articulated in our new strategic direction, including:
    - **Finances:** continuing the work to improve our financial procedures, policy and quality of information and to stabilise and maximise the income generated through our consultancy and training, while at the same time creating slack in the system in order to be able to invest in our long-term evolution and change. The expectation is that this will be possible through generating alternative income streams – specifically core and grant funding.
    - **People**: change can be challenging, even when the rationale is clear and the long-term vision is motivating. Sustaining staff morale and focus during our organisational change process will be challenging, especially given that they will need to continue delivering in INTRAC's current business model, while contributing to building the new model. A too rapid change process risks losing key staff members, which in turn leads to risk to our income, reputation, knowledge/expertise and our ability to change.
    - **Reputatio**n: we have a strong reputation for our consultancy and in our wider contribution through training and thought leadership in the sector. However, we have had less funds, and therefore limited time, to engage in thought-leadership in recent years, being able to raise the profile of our ethical consultancy approaches, and our network of consultants will be important to secure the long-term change. Our focus on network development will also strengthen the diversity of our consultancy and introduce new and different knowledges, experiences and perspectives, all of which should enhance our impact, understanding and reputation.

- Our financial position, dependent on a variety of short-term consultancy projects, can present challenges for day to day financial management and cash-flow. Our long-term financial resilience involves exploring different ways of generating income
- While we have a strong policy framework in place some key processes were developed based on an office-based approach, and are less effective in a remote environment. We have reviewed and are adapting our finance and due diligence policies to ensure that they are fit for purpose and meet expectations.

The SMT hold responsibility to respond to key risk areas, and are engaging staff in different ways to work on specific projects including the development of our strategic framework, 'remote first and well-being' and equity, diversity and inclusion. The current and projected financial position, including the pipeline of new work, is closely monitored by trustees.

Related Parties

The partner of one Trustee is regularly engaged as an external consultant. These contracts are made under normal commercial arrangements.

Fundraising

INTRAC does not proactively engage in public fundraising activity. Consequently, it is not registered with the Fundraising Regulator.

Accounts

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the Accounts and comply with the INTRAC's governing document, the Companies Act 2006 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) (effective 1 January 2019)".

Disclosure of audit information

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Auditor

The auditors, Ross Brooke Limited, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

10 STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors of International Non-Governmental Organisation Training and Research Centre ("INTRAC") for the purpose of company law, are responsible for preparing the Trustees' 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 INTRAC and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

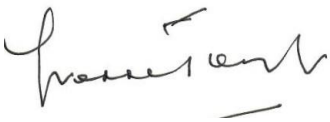
In preparing these accounts, the trustees are required to:

- 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 INTRAC 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 INTRAC and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of INTRAC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.

This report has been prepared in accordance with the small companies regime under Section 419(2) of the Companies Act.



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Y Taylor (Chair)

Trustee

Dated: 23 October 2024

11 INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report to the Members of International Non-Governmental Organisation Training and Research Centre ("INTRAC")

OPINION

We have audited the financial statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC") (the 'charitable company') for the year ended 31 March 2024 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- the nature of the charity and sector, control environment and operating performance;
- the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- any matters we identified having reviewed the charity's policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Caroline Webster FCA
For and on behalf of Ross Brooke Limited
Statutory Auditor
Suite I
Windrush Court
Abingdon Business Park
Oxfordshire
OX14 1SY
Date:

12 STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Year ending 31 March 2024 Unrestricted Funds £	Restricted Funds £	Total £	2023 Total £
Income from					
Donations and legacies	**3**	-	-	-	19,756
Charitable activities	**4**	1,293,881	352,163	1,646,044	1,474,970
Investments	**5**	853	-	853	125
Other	**6**	-	-	-	288
Total Income		1,294,734	352,163	1,646,897	1,495,139
Expenditure on:					
Charitable activities	**7-10**	1,363,340	65,760	1,429,100	1,540,631
Net (outgoing)/incoming resources before transfers		(68,606)	286,403	217,797	(45,492)
Gross transfers between funds		-	-	-	-
Net movement in funds		(68,606)	286,403	217,797	(45,492)
Total funds brought forward		265,251	-	265,251	310,743
Total funds carried forward		196,645	286,403	483,048	265,251

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

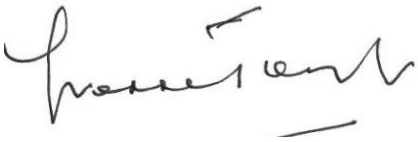
13 STATEMENT OF FINANCIAL POSITION

	Notes	31 March 2024 £	£	31 March 2023 £	£
Current assets					
Debtors	**11**	304,806		329,038	
Cash at hand and in bank		358,220		242,693	
Total Current assets		663,026		571,731	
Liabilities					
Creditors: Amounts falling due within 1 year	**12**	(157,700)		(280,580)	
Net current assets			505,326		291,151
Total assets less current liabilities			505,326		291,151
Provision for liabilities	**13**		(22,278)		(25,900)
Total net assets			483,048		265,251
The funds of the charity					
Restricted funds	**15**		286,403		-
Unrestricted funds					
General reserves	**16**		196,645		245,495
Designated Funds			-		19,756
Total charity funds			483,048		265,251

Company Registration Number 2663769

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5th October 2024.



…… ……

Yvonne Taylor (Trustee) Jonathan Orchard (Trustee)

The notes on pages 28 to 37 form part of these accounts.

14 STATEMENT OF CASH FLOWS

	Notes	31 March 2024 £	31 March 2024 £	31 March 2023 £	31 March 2023 £
Cash flows from operating activities:					
Net cash provided by operating activities	**18**		114,674		(35,694)
Cash flows from investing Activities					
Interest received		853		125	
Purchase of equipment		-		-	
Net cash provided used in investing activities			853		125
Net cash used in financing activities			-		-
Change in cash and cash equivalents during the period			115,527		(35,569)
Cash and cash equivalents at the beginning of the year			242,693		278,262
Cash and cash equivalents at the end of the year			358,220		242,693

15 NOTES TO THE FINANCIAL STATEMENTS

1: Accounting policies

Company information
International Non-Governmental Organisation Training and Research Centre ("INTRAC") is a private company limited by guarantee incorporated in England and Wales. The registered office is The Wheelhouse, 81 St Clement's Street, Oxford, Oxfordshire OX4 1AW.

1.1) Accounting convention
The accounts have been prepared in accordance with INTRAC's constitutional document as adopted by the Board of Trustees, the Companies Act 2006, the Charities Act 2011 and the Charities Statement of Recommended Practice FRS 102 (effective 1 January 2019).
INTRAC is a Public Benefit Entity as defined by FRS 102.
The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.
The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2) Going Concern
The Trustees have reviewed the performance of the charity along with forecasts for activities over the next 12 months. The assessment considered likely adverse events and environmental conditions. They have concluded that the charity holds sufficient reserves to enable it to continue to meet obligations as they become due and to continue to meet its charitable objectives. Plans are in place to ensure that this does not change for the foreseeable future. On this basis they believe that the going concern basis of accounting is appropriate.

1.3) Charitable funds
Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. The funds are expendable in accordance with the budget agreed at the beginning of each project.
Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. They include income from consultancy, in-house and open training, publications and open donations.

1.4) Incoming resources
Income is recognised when the INTRAC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once INTRAC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fee income from charitable activities comprises fees charged for service provision including training and consultancy work is recognised as it is earned under the contract. Income is deferred when fees are received in advance of the work or courses to which they relate.

The charitable activities of INTRAC have been abbreviated in the accounts. They are as follows:

- Research in aspects of relief and development and publications related to all aspects of the work ("Research"). These activities are delivered through a mix of consultancy, grant funded and editorial services.
- Training of staff in relief and development organisations ("Training"). This may be delivered as part of a scheduled programme of courses or as commissioned work for a particular client.
- Consultancies in capacity building, management, organisational development, reviews, research and evaluations of relief and development ("Consultancies")

1.5) Resources expended

Charitable expenditure comprises those costs incurred by the charity 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 are those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and other payments to the external auditors.

All costs are allocated between the expenditure categories of the SOFA (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 the basis of staff time, as weighted to reflect relative salaries of the staff employed. In previous years the apportionment had been done on the basis purely of staff time but it is felt that weighting provides a more accurate basis for apportionment.

1.6) Tangible fixed assets

Following the move to remote working INTRAC has disposed of all of its office equipment and staff now work from home using INTRAC laptops. Following the move the decision was made to write off all fixed assets (mostly laptops). All future laptop purchases will be expensed in the year they were acquired.

1.7) Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.8) Financial instruments

INTRAC has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are recognised at transaction price.

De-recognition of financial liabilities

Financial liabilities are derecognised when the INTRAC's contractual obligations expire or are discharged or cancelled.

1.9) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10) Retirement benefits
The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Re-measurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

1.11) Taxation
The trust is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

2: Critical accounting estimates and judgements

In the application of the INTRAC's accounting policies, the Trustees 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 that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements
Deferred and accrued income

At any one time INTRAC will have a number of projects active. Project values are calculated on the basis of consultants' time needed to complete the work and associated rechargeable expenses. As such we use the actual time spent and actual expenses incurred to date as the basis for determining how much of the project is complete and hence the value of the work done. Timing differences may occur when calculating work done to date and when an invoice is

raised for each completed project phase, in which case either the calculation would result in recognising accrued income or deferred income. The basis on which this is calculated follows the principles as stated in the 2019 SORP in recognising income on a receivable basis. If there is likely to be a budget overrun compared with contracted amounts then this will be identified as an impairment and any losses are recognised when identified. See notes 1.4 for the policy, note 11 where prepayments and accrued income includes £146,896 (2023: £112,387) of accrued income, and note 12 where the carrying value of deferred income is stated.

3 Donations and legacies

	Year ended 31 March 2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Donations and Legacies	-	-	-	19,756

4 Charitable activities

	Year ended 31 March 2024					2023
	Research	Training	Consultancies	Network	Total	Total
	£	£	£	£	£	£
Unrestricted funds	48,480	210,923	1,034,478	-	1,293,881	1,435,517
Restricted funds	229,889	-	-	122,274	352,163	39,453
Generated through charitable activities	278,369	210,923	1,034,478	122,274	1,646,044	1,474,970
For year ended 31 March 2023						
Unrestricted funds	143,435	156,454	1,135,628			1,435,517
Restricted funds	39,453	-	-			39,453
Generated through charitable activities	182,888	156,454	1,135,628			1,474,970

Included within income above is a decrease in deferred income of £56,455 (2023: decrease £36,103).
The carrying value of deferred income is stated in note 12.

5 Investments

	Year ended 31 March 2024			2023
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Interest receivable	-	853	853	125

6 Other income

	2024	2023
	Total Unrestricted Funds	Total Unrestricted Funds
	£	£
Miscellaneous income	-	288

7 Charitable Expenditure

	Year ended 31 March 2024					2023
	Research	Training	Consultancies	Network	Total	Total
	£	£	£	£	£	£
Delivery staff costs	15,091	76,807	557,863	16,413	666,174	499,150
External consultants	29,348	69,854	370,366	6,135	475,703	555,727
Delivery expenses	3,044	7,941	50,984	-	61,969	46,403
Service delivery cost	47,483	154,602	979,213	22,548	1,203,846	1,101,280
Service support staff costs	4,986	13,006	83,504	-	101,496	107,778
Total service costs	52,469	167,608	1,062,717	22,548	1,305,342	1,209,058
Share of support costs	4,605	14,709	95,244	-	114,558	317,586
Share of governance costs	370	1,181	7,649	-	9,200	13,987
	57,444	183,498	1,165,610	22,548	1,429,100	1,540,631
Analysis by fund:						
Unrestricted funds	14,232	183,498	1,165,610	-	1,363,340	
Restricted funds	43,212	-	-	22,548	65,760	
Generated through charitable activities	57,444	183,498	1,165,610	22,548	1,429,100	
For year ended 31 March 2023						
Unrestricted funds	286,326	185,326	1,029,526			1,501,178
Restricted funds	38,441	-	1,012			39,453
Generated through charitable activities	324,767	185,326	1,030,538			1,540,631

8 Support costs

	Year ended 31 March 2024			2023
	Support Costs	Governance Costs	Total	Total
	£	£	£	£
Support costs				
Staff costs	93,289		93,289	123,236
Consultants	12,405		12,405	47,380
Premises and office costs	-		-	50,484
Other costs	-		-	41,172
Depreciation and write off of assets	-		-	9,186
Accountancy	7,468		7,468	17,151
Tax Advice	1,396		1,396	6,903
Office dilapidations & associated costs	-		-	22,074
Governance Costs				
Audit	-	9,200	9,200	13,050
Compliance and constitutional costs	-	-	-	937
	114,558	9,200	123,758	331,573

Costs are allocated on the basis of staff time, weighted for relative salary of staff members as recorded in INTRAC's time management system.

9 Trustees

During the year no trustees were engaged as external consultants.
Further details of contract arrangements are given in note 17 on related party transactions.
No trustees were reimbursed for travel expenses during the year (2023: Three trustees were reimbursed for travel expenses totalling £923). All trustee meetings in the year ending 31 March 2024 were held on-line.

10 Employees

Number of Employees

The average number of employees employed by the company during the year was	2024 Number	2023 Number
Service Delivery	11	8
Service Management	2	3
Service Support	3	4
Total Operations	16	15
Administration	3	3
	19	18

Employment Costs	2024 £	2023 £
Wages and salaries	738,152	644,346
Social security costs	70,931	57,483
Other pension costs	35,633	28,335
	844,716	730,164

Details of outstanding pension contributions are provided in Note 12.

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
Employees earning £60,001 to £70,000	-	-
Employees earning £70,001 to £80,000	-	1
Employees earning £80,001 to £90,000	1	-

Remuneration of key management personnel	2024 £	2023 £
Salary	160,798	147,141
Pension	6,292	7,343
	167,090	154,484
Average FTE key management personnel	3	3

11 Debtors

	2024	2023
	£	£
Trade debtors	147,035	107,000
Prepayments and accrued income	157,771	222,038
	304,806	329,038

12 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		38,547	41,663
Deferred income	4	55,932	112,387
Trade creditors		22,709	40,969
Other creditors		7,886	6,028
Accruals		32,626	79,533
		157,700	280,580

Other creditors at the year end	2024	2023
Pension contributions due under defined contribution schemes		
Defined contribution schemes - Employees	4,110	3,056
Defined contribution schemes - Employers	3,127	2,333
Defined benefit scheme deficit contributions	649	639
	7,886	6,028

13 Provisions for liabilities

	Notes	2024	2023
		£	£
Retirement benefit obligations	14	22,278	25,900

14 Present value of provisions

	2024	2023
	£	£
Present value of provisions	22,278	25,900

Reconciliation of opening and closing provisions

	Period ending 31 March 2024	2023
	£	£
Provision at start of period	25,900	29,522
Deficit contribution paid	(3,622)	(3,622)
Provision at end of period	22,278	25,900

15 Restricted Funds

The income funds of the charity include restricted funds. These were funds received where the donor has specified what they are to be used for. Spend on these funds has complied with these specifications.

All of these funds are commissioned work however given there are no performance related

	Movement in Funds			
	Income	Resource Expended	Transfers	Balance at 31 March 2024
	£	£	£	£
Small Charities Challenge Fund	32,389	(32,389)	-	-
Packard Foundation	122,274	(22,548)	-	99,726
Oak Foundation	197,500	(10,823)	-	186,677
	352,163	(65,760)	-	286,403

Small Charities Challenge Fund

The Small Charities Challenge Fund is a grant fund from FCDO's Small Charities Challenge Fund to allow the development of and delivery of capacity building training and mentoring to small CSOs who are delivering projects in FCDO priority countries, enabling them to build capacity.

Packard Foundation

The Packard Foundation awarded a grant to support INTRAC's Indonesia civil society consultant network and the global network of civil society strengthening support organisations.

Oak Foundation

The Oak Foundation grant has been awarded to refine and test a Human Rights Impact Mapping Tool, to collaborate with human rights activists and practitioners to assess its potential contribution to the human rights community, to develop the Tool as a practical resource, to make it available to those working on human rights and support its ongoing use, to clearly articulate the potential of the Tool and generate interest and engage human rights activists and practitioners along its journey of

16 Unrestricted Funds

Movements on Unrestricted funds are as follows

	Movement in Funds				
	Balance at 31 March 2023	Income	Resourced Expended	Transfers	Balance at 31 March 2024
		£	£	£	£
General reserves	245,495	1,294,734	(1,363,340)	19,756	196,645
Strategy Development	19,756	-	-	(19,756)	-
	265,251	1,294,734	(1,363,340)	-	196,645

17 Related party transactions

During the year ended 31 March 2019, Yvonne Taylor, trustee was appointed as Trustee. Her partner is engaged as an associate consultant for INTRAC. This engagement was in place prior to the appointment of the trustee. The associate is remunerated on the same basis as other INTRAC associates. Transactions with the associate, post the appointment of their partner as a Trustee, were as follows:

	Year ended 31 March 2024	2023
	£	£
Total invoiced in year	14,837	25,400
Unsettled invoices appearing in trade creditors at 31 March	3,000	4,410

18 Cash generated from operations

	Year ended 31 March 2024	2023
	£	£
Surplus/(Deficit) for the year	217,797	(45,492)
Adjustments for:		
Investment income recognised in statement of financial activitie	(853)	(125)
Depreciation and impairment of tangible fixed assets	-	9,186
Difference between pension charge and cash contributions	(3,622)	(3,622)
Movements in working capital		
Decrease in stocks	-	1,171
(Increase)/decrease in debtors	24,232	65,456
(Decrease)/increase in creditors	(66,425)	(26,165)
(Decrease)/increase in deferred income	(56,455)	(36,103)
Cash generated from/(absorbed by) operations	114,674	(35,694)

19 Balance Sheet by Fund Category

	Year ending 31 March 2024		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Current assets	376,623	286,403	663,026
Creditors: amounts falling due within 1 year	(157,700)	-	(157,700)
Provisions/pensions	(22,278)	-	(22,278)
Net assets	196,645	286,403	483,048

	Year ending 31 March 2023		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Current assets	532,278	39,453	571,731
Creditors: amounts falling due within 1 year	(241,127)	(39,453)	(280,580)
Provisions/pensions	(25,900)	-	(25,900)
Net assets	265,251	-	265,251

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE

England & Wales - Charity number 1016676

Accounts

International Non-Governmental Organisation Training and Research Centre ("INTRAC")

INTRAC is a company limited by guarantee No. 2663769, Registered in England. Registered Charity No. 1016676.

Trustees' Report and Accounts

Year Ending March 31, 2023

TABLE OF CONTENTS

Table of Contents 2

1 Welcome to the trustees' report (including directors' report) 3

2 Our mission 4

3. How we deliver our mission 5

4. Highlights of 2022-23: ACCESS 8

5 Highlights of 2022-23: AGENCY 10

6 Highlights of 2022-23: INFLUENCING 12

7 Strategic aims and priorities for 2023-24 16

8 Financial performance 18

9 STRUCTURE, GOVERNANCE AND MANAGEMENT 20

10 Statement of trustees' responsibilities 23

11 Independent auditor's report 24

12 STATEMENT OF FINANCIAL ACTIVITIES 28

13 Statement of financial position 29

14 Statement OF CASHFLOWS 30

15 NOTES TO THE FINANCIAL STATEMENTS 31

Legal and administrative information

Charity Number:	**1016676**
Company Number:	**2663769**
Registered office:	**The Wheelhouse, Angel Court, 81 St Clement's Street, Oxford, OX4 1AW, United Kingdom**
Auditor:	**Ross Brooke Ltd, Chartered Accountants Suite I, Windrush Court, Abingdon, Oxfordshire, OX14 1SY**
Bankers:	**NatWest Oxford Central 43 Cornmarket Street, Oxford, OX1 3ES**

The Financial Statements for the year ended 31 March 2023 contained in this report have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements, and comply with INTRAC's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with Financial Reporting Standard FRS 102, applicable in the UK and Republic of Ireland, effective 1 January 2019."

1 WELCOME TO THE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

It has been another busy year for INTRAC. Our external work has continued to be focused on consultancy, training, and research: supporting actors and organisations working globally and nationally in their work as civil society practitioners and funders. We have also spent considerable time on internal processes, on organisational, operational, and strategic issues.

In April, INTRAC welcomed Kate Newman as our new Chief Executive. Peter Sargent, our interim Chief Executive, left a few weeks later. Peter helped guide the organisation through a difficult 18 months, dominated by COVID-19. It was timely for a new Chief Executive to join and look outwards, to engage across the sector, and to help shape our long-term ambition and strategic direction.

In August we closed our office and became a fully remote working organisation. This not only cut our operational costs, but also enables us to take on new staff, helping us to diversify our workforce. We are establishing new ways of working to ensure that we continue to feel connected and cohesive. These practices help encourage learning from and through our work, and enable the peer-to-peer support which has always been an important part of INTRAC's culture.

We are proud of our events this year. Our webinars on *shifting the power through MEL*, and *modelling progressive funding* attracted knowledgeable speakers and hundreds of participants.

This was the first year of our AFD-funded programme, designed explicitly to shift the power. Our Ethiopian partner AGAR is taking a lead in programme design and implementation, while INTRAC offers technical support. We are reflecting on how to make such a partnership work in practice and sharing this learning in different ways. Our consultancy work continues to be varied and diverse, with clients including multilateral organisations, trusts and foundations, and INGOs, as well as national actors. We successfully adapted and delivered our popular online training to participants with visual and auditory impairments. This is a new step in making our training equitable, diverse, and inclusive.

In recent months we have focused on our long-term strategic direction and have now made the decision to radically transform INTRAC over the next ten years. We will become a global network of practitioners, focused on strengthening society organisations. We will support them to develop, engage with others and do what they want to do, better. This transition will require INTRAC to work in a very different way, shifting from delivering programmes and consultancy, towards a network focus supported and enabled by a secretariat. We are now developing a strategic framework to guide us as we move towards this long-term vision. We are looking for like-minded partners to come on this journey with us, and help shape us along the way.

As always, our main resource is our people, and we want to say a huge thank you to all our staff and network members who often go above and beyond to do the right thing, and do it well; for your commitment, deep thinking and high-quality efforts to help us achieve our mission.

Kate Newman, Chief Executive

Yvonne Taylor, Chair

2 OUR MISSION

INTRAC's mission is to influence positive social change by strengthening civil society organisations, helping them develop, engage with others, and do what they do better. Our vision is that people are able to come together and to organise in forms that are effective, sustainable, and legitimate in their own societies.

Who we are

INTRAC is a not-for-profit organisation, which has been supporting the work of civil society around the world since 1991. We have a small staff team based in the UK. We collaborate with an extensive global network of trainers, consultants, researchers, and like-minded organisations who share our passion for civil society. For over 30 years, we have worked directly in 120 countries. We stand out as a reliable and trusted partner. We are dedicated to co-creating innovative ideas to enhance civil society programmes, and to providing practical solutions to tackle challenges.

INTRAC is committed to catalysing change in the civil society space, and to the wider process of shifting the power. We support efforts to enable a stronger voice for national CSOs in shaping development policy and practice in the global South.

Who we work with

INTRAC works with all forms of civil society organisations, including emerging forms of civil society, movements, solidarity groups, and their support networks in the South. We also work with institutions like NGOs, donors and foundations, the private sector, research institutes, and governments. We work with individuals who share our goal of a stronger civil society, and who share our values.

Our evolving mission

The description of our mission given here reflects INTRAC's work in the financial year 2022-23. At the time of writing, we are finalising a new strategy. This will shift INTRAC **from directly delivering support to civil society**, to **catalysing and enabling a network that will deliver that support**.

Thus, while our vision remains for a strong, diverse, inclusive, and effective civil society, the formation of our mission, and how we work is evolving. More details can be found in chapter 7.

3. HOW WE DELIVER OUR MISSION

In 2022-23, we structured our work around the three strategic priorities which make up our theory of change (ToC). Highlights of our work during the year are structured around these priorities in chapters 4, 5 and 6.

1. **Increasing access for civil society actors to support services in the global South.** INTRAC creates learning partnerships, strengthens the skills of individuals, and produces and shares resources for civil society practitioners. We also develop programmes and targeted support to strengthen the capacity and connectedness of civil society consultants in the global south, based on a belief that these consultants are best placed to provide support in their national contexts, and benefit from connections with us and others to further enable their practice. In order to broaden access to support services, we work with and learn alongside national and international consultants, organisations, and networks. In this way, we aim to help civil society organisations implement more effective and transformative projects and programmes.
2. **Support INGOs and funders to build equitable relationships with and increase the agency and voice of their partners in the South.** INTRAC undertakes values-driven consultancy, training, and capacity development work for CSOs and for their partners. While working with international and national organisations alike, we serve as a trusted, critical friend. We work to facilitate change, not to impose it from the outside. We have a particular emphasis on enhancing the agency of national CSOs – in their work in their own contexts, and in their partnerships with global actors. During the year, we continued to support civil society networks and organisations to become more resilient, sustainable, and legitimate.
3. **Influencing practice to create an enabling environment for civil society**. INTRAC shares learning and facilitates debate about the role of civil society and how best to support it. This includes how we engage with actors in the global north, concerning their practices and approach to partnership and funding relationships, in addition to our wider influencing work. We create learning spaces, challenging ourselves and others to create a more inclusive space for civil society. Through this priority, we aim to facilitate a shift in power to create a positive enabling environment for civil society to thrive. Through our influencing work, we aim to support national CSOs to become valued and powerful actors in shaping development policy and practice.

These three strategic priorities respond to our analysis of interconnected global challenges, including: climate change, political unrest, closing civic space, social inequality, geopolitical flux and the continuing impact of the Covid-19 pandemic. More recently we have been reflecting on our role and contribution to civil society, considering how best to respond to movements to #shift the power, given our expertise, experience, networks, relationships, and reputation; and deep-rooted commitment to strengthening civil society. We are evolving these priorities to respond to this more recent analysis; you can see further detail in chapter 7. In everything that we do, we hold to our values:

- We focus on **change and transformation**, and work to support positive change for civil society and to strengthen its role in development. We do this as a mission-driven not-for-profit civil society organisation.
- We put **people at the centre of our work**, and accompany our clients, partners, and those they serve as a trusted, critical friend.
- We emphasise **collaboration**, and believe that sustainable solutions require changes in wider systems and structures. No single stakeholder can do this alone.
- We provide **support that is useful**, appropriate to the context and easily understood.
- We pride ourselves on our **integrity**. We aim to live out our values, and we are committed to our vision, our mission, to the people we work with, and to our staff and network.

- We aspire to **support inclusion and diversity** both within INTRAC and the organisations and people we work with.

During the year, we continued to be influenced by our cross-cutting priorities of shifting the power and diversity and inclusion. These were reflected both in our way of working through consultancy and training, and in our external communications (see chapter 6).

INTRAC in 2022-23 at a glance

- **7** open scheduled courses run, with **108** participants
- **37** clients provided with consultancy or in-house training support
- **45** distinct consultancies undertaken, excluding training courses

Becoming a remote organisation

Like many organisations, INTRAC was compelled to adopt a remote approach in March 2020 in order to help cope with the COVID-19 pandemic. In time, we decided to make home working a permanent arrangement and this led to the closure of the INTRAC office in Oxford in August 2022.

While it was sad to leave the office behind, INTRAC has sought to have an intentional approach to remote working. This meant taking advantage of our past experience with online training approaches, and of the lessons we learned during the height of the pandemic. Our aim now is to build on a wider diversity of experiences and knowledges, reduce our carbon footprint, and be more cost-effective. While we are still learning, INTRAC took steps in 2022-23 to seize the advantages of working from home. To support our thinking and practice in this areas we formed a working group focusing on remote working and staff wellbeing.

As a complement to our ways of working remotely, INTRAC staff meet at regular intervals during the year. At the end of November 2022, the staff team was also able to meet with most of our Board members for productive in-person discussions about our future direction.

Strengthening engagement with our network

The skills, experiences, and knowledges of our network members around the world have always been crucial to INTRAC's work. In 2022-23, we sought to enhance and deepen our engagement with individuals and organisations alike. This will be crucial as we move to an increasingly network-oriented model (see chapter 7). During the year we held a series of meetings and workshops to reaffirm our values and aspirations, create an action plan, and have brought new members into the network. We are setting up a steering committee which will shape the strategy and evolution of the network as we consider how best to grow it and serve its members. It will also consider how best we can listen and learn together with consultants across the globe, extend INTRAC's understanding of civil society support, and work together to bring our thinking and ideas to the wider sector.

We have built upon our valuable collaborations with other like-minded organisations. This includes our relationship with WACSI, who act as a conduit for civil society voices in West Africa, and our collaboration with AGAR on the Civil Society Innovation Fund in Ethiopia (see chapter 5).

4. HIGHLIGHTS OF 2022-23: ACCESS

Increasing access for civil society actors to support services in the global South

At INTRAC, we strongly believe that in order for civil society organisations to be as robust, effective, and sustainable as possible they need access to high-quality support services. The provision of this support was one of our priorities in 2022-23. During the year, we continued to enhance and build upon our diverse programme of training. This included open online courses and bespoke in-house training, tailored to the unique needs of specific clients.

We built on our extensive experience of online learning to provide engaging support to individuals and organisations remotely. We have continued to run our training access scholarship (TAS) to expand access to our training courses.

INTRAC continued to expand and enhance our network of consultants, particularly in the global South. This included the recruitment of a new trainer who will shortly take over our popular Partner Capacity Strengthening (PCS) course. This forms a part of our efforts to help shift the power, by drawing on the skills, knowledges, and perspectives of an increasingly broad and diverse group of practitioners based around the world.

Training in 2022-23: tailor-made and scheduled training offers

Training in 2022-23 at a glance

- **We ran 7** open access online training courses, each delivered over a 4-8 week period
- We welcomed **108** participants onto our courses, of whom **31** were based in the Global South
- We trained participants based in a total of **37** countries. Of those countries, **21** were in Africa, Asia, and Latin America
- Participants rated our courses an average of **8.2 out of 10**

During the past year INTRAC was contracted to carry out several bespoke training projects for a variety of clients. We delivered online M&E training programmes for ShelterBox, Vodafone Foundation and SOFIA. This year INTRAC also debuted in developing and delivering a tailor-made online training course on M&E systems to people with disabilities. This project for Disabled People of Denmark required careful planning and formatting of materials as well as thoughtful facilitation in an online environment to be accessible to both blind and sight-impaired and also deaf and hard-of-hearing participants. Another achievement of the training team was to deliver a simultaneous hybrid training for the first time. For this advanced M&E course, some participants from the Paul Hamlyn Foundation joined the workshops virtually, while others joined in person. The training facilitator was present at the PHF office, while online and production support was given to those joining the training virtually.

The current focus of INTRAC's open access training remains on online courses. These offer opportunities to those for whom lengthy and expensive international travel is out of reach. Our expertise in this area continues to grow as we monitor, evaluate, and learn from our experiences. Our approach to online learning is a combination of interactive live sessions, self-paced activities on our e-learning platform, and mentoring. This mixed methods approach offers many benefits: the interactive sessions are engaging with emphasis on discussion to make sure that participants

learn from each other by sharing their experiences and contexts. Also, one-to-one sessions with a course trainer offer a unique opportunity to focus on the areas that participants have difficulty with or require some guidance on. Other advantages include greater flexibility for the learner, increased personalisation, and more time for reflection and application of learning to a learner's specific context. All our online courses are "living" projects meaning no two iterations of a course are ever the same. We continue to evolve, adapt and enrich our courses with up-to-date materials as new ones become available.

Strengthening Small Organisations with Big Ambitions

Strengthening Small Organisations with Big Ambitions was a two-year INTRAC project aiming to support small UK charities working internationally, to improve their resilience and provide more effective support to partner organisations and communities overseas. Funding was provided by the UK Foreign, Commonwealth & Development Office (FCDO) through a Small Charities Challenge Fund (SCCF) Capacity Development Grant.

In 2021-22, INTRAC delivered a series of trainings and mentoring sessions on monitoring, evaluation, and learning (MEL), partner capacity strengthening, strategic planning, advocacy, and exit and transition. During 2022-23, we completed the project by publishing five toolkits, one on each of these topics. The entire programme of support was co-created with 16 participating organisations, and was delivered by a mix of INTRAC staff and network members.

The accessible toolkits are rooted in INTRAC's values, especially our emphasis on usefulness and practicality. They are free and open access, and with them INTRAC aims to help CSOs become stronger, and better able to achieve a positive impact.

Training Access Scholarship (TAS)

The Training Access Scholarship (TAS) is INTRAC's initiative to make high-quality training more accessible to staff of small civil society organisations based in a selected range of countries in the global South. TAS allows eligible participants to access any of our training courses for a small nominal fee, instead of the full course cost.

In 2022-23 TAS participants joined us for online courses on Monitoring, Evaluation and Learning (MEL), Advanced Monitoring and Evaluation Systems, Partner Capacity Strengthening, and Advocacy Strategy and Influencing Skills. In total five scholarships were awarded to participants from Kenya, Morocco, Senegal, and Malawi.

5 HIGHLIGHTS OF 2022-23: AGENCY

Supporting INGOs and funders to build equitable relationships with, and increase the agency and voice of, their partners in the South

Within the development space, international non-governmental organisations (INGOs) and funders occupy a critical position. The way they design and implement their interventions has major implications for CSOs in the global South. In 2022-23, INTRAC has continued to work proactively with INGOs to promote the development of more equitable relationships between INGOs and funders on the one hand, and their Southern partners on the other.

In 2022-3, INTRAC worked with numerous INGOs and funders. For example In January, we began a two-year consultancy supporting the Swiss Red Cross in their work to exit responsibly from some of its programmes in Malawi; this continues our long-term work on responsible exit. During 2022, INTRAC completed a five-year tracer study into our Consultants for Change (C4C) programme, and has begun to explore how to adapt and replicate this work, with support from a number of foundations.

Embedding best practice, including through support to large programmes

INTRAC has a history of working in support of large, complex programmes of civil society support – often in the role of a monitoring, evaluation, and learning (MEL) partner. Highlights in this area in the past year included continuing support to reviews undertaken by the UK's Independent Commission for Aid Impact (ICAI), a MEL role within the Media for All consortium in the Western Balkans, and working in partnership with AGAR to provide support to civil society consortia in Ethiopia. Through involvement with these and other programmes, INTRAC seeks to identify learning and embed best practice in support of the best possible outcomes for civil society organisations in future.

Bringing the voice of people affected by UK aid into ICAI reviews

The Independent Commission for Aid Impact (ICAI) scrutinizes how UK aid is spent, reporting directly to the UK parliament. Since 2019, INTRAC has been a part of a consortium led by Agulhas Applied Knowledge which acts as a service provider to the ICAI Commissioners, helping them to deliver independent reviews and reports on UK aid spend.

Wherever possible, the Commissioners are committed to ensuring that the views and experiences of people affected directly or indirectly by UK aid are brought into the review process and this is where INTRAC is involved. During 2022-23, INTRAC continued to support the ICAI reviews through using our experience of participatory methodology, community engagement, and feedback processes. Recent reviews have centred on topics such as the UK's approach to democracy and human rights, aid for trade, and peacebuilding. For each review, we engage our network consultants based in relevant contexts to deliver the community engagement research. This work provides INTRAC an excellent opportunity to reach beyond civil society organisations and engage with citizens themselves. Recent reviews have focussed on Pakistan, Tanzania, Nigeria, Colombia, and Ethiopia. For INTRAC, supporting the ICAI review process contributes to our mission by strengthening the voice of people affected by the aid system.

Supporting civil society in Ethiopia through the Civil Society Innovation Fund (CSIF)

Formally launched in July 2022, the Civil Society Innovation Fund (CSIF) is a multi-year initiative to support civil society in Ethiopia. The project is funded by the French Development Agency (Agence Française de Développement – AFD). The CSIF programme comprises three distinct consortia, involving a total of 15 Ethiopian CSOs. They focus on promoting inclusion in society, advancing human rights through legal aid services, and a civil society engagement project. INTRAC is working in partnership with Ethiopian organisation AGAR Development Partners Consulting. Together, INTRAC and AGAR provide technical support in project management, coordination, and capacity development with CSIF partner CSOs.

INTRAC and AGAR worked with CSOs to create a Theory of Change and Theory of Action for the programme, along with a learning framework including a range of spaces for dialogue and engagement. We have carried out capacity assessments leading to training and accompaniment to support organisational effectiveness, such as in financial management and advocacy.

Supporting independent media in the Western Balkans

Media for All: Supporting Greater Media Independence in the Western Balkans aimed to build citizens' trust and engagement with independent, financially sustainable, local media across the six Western Balkans countries. INTRAC has been providing MEL support as part of the implementing consortium led by British Council, with Balkan Investigative Reporting Network (BIRN) and Thomson Foundation. The main phase of the programme, which ran for 3 years, finished in June 2022. Following this, the consortia gained FCDO funding for a 9 month's extension phase, through to March 2023.

In total, the initiative provided grants and technical support to over 80 local, independent media outlets in Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia, and Serbia.

A key focus of the extension phase was to support outlets to tackle the increasing challenge of countering dis and misinformation, including gendered disinformation. The programme adopted a 'gender transformative' approach, seeking to challenge gender inequality through awareness raising, training, mentoring, and networking of women in media in order to build solidarity and collaboration amongst women in media across the region.

The INTRAC team, made up of staff, and consultants with gender and regional expertise, provided strategic MEL support, including design of the programme's theory of change, MEL system, approaches, and tools, with a strong learning focus. As well as leading baseline and mid-term reviews, and endline activities, the team produced learning briefs on the impact of Covid on women journalists, the impact of M4A's gender policy work, the M4A approach to gender transformative programming, and capacity building efforts to prevent the spread of disinformation, along with a set of 16 stories of change from outlets across the region.

6 HIGHLIGHTS OF 2022-23: INFLUENCING

Influencing practice to create an enabling environment for civil society

Reflecting on our experiences from practice, engaging with civil society organisations and their partners across the globe provides extensive insight into the types of processes that support and enable civil society, and those actions that constrain it. Convening spaces for debate, blogging based on our experiences and joining discussions with others promoting thinking in these areas contribute to the third area of INTRAC's theory of change. In 2022-23, we continued to share learning and promote debate not only through our communications, publications, and events, but also through our consultancy work.

Through our publications, we have sought to promote dialogue and exchange on key topics of relevance to civil society. Concluding our 30th anniversary celebrations, we organised a series of blogs and online event on the topic of **shifting the power through monitoring, evaluation, and learning (MEL)**. We followed this up with a similar blog series and event on **modelling progressive funding**. These events attracted hundreds of attendees, and brought together diverse sets of speakers to share their views.

We have also published new resources during the year, most notably a set of five toolkits intended for small CSOs (see box in chapter 4). Similarly, a "cookbook" for youth-led accountability was the final output from The Development Alternative (TDA).

We also use the opportunities presented to us through our consultancy work to influence policy and practice, to strengthen the enabling environment for civil society organisations.

Shifting the practice of shifting the power: perspectives from research with organisations based in Africa, Asia and Latin America

The role and actions of INGOs who fund work and establish partnerships across Africa, Asia and Latin America can be a key dynamic in creating the environment in which these organisations operate. How these organisations position themselves, understand their offer, and approach partnership can directly contribute to 'shifting the power'. On the other hand, it can instead limit these shifts.

During 2022-23 INTRAC had the opportunity, through various pieces of consultancy work, to engage with a range of CSOs to better understand their perspectives on what it would mean if power was shifted within their partnerships with global actors.

Exploring partnerships with Anti-Slavery International

In our work with Anti-Slavery International (ASI) we interviewed a range of civil society partners in Africa, Asia, Latin America, and the UK. We sought to understand their experiences, and what an 'ideal' partnership that was actively anti-racist and responsive to calls to decolonise might look like in practice.

ASI and their partners experienced common challenges that are noted across the sector. These included striking a balance between attention on the relationship versus attention on a project (especially where back-donor accountability was also present); sustaining working relationships in non-funded programmes of work, and having sufficient time to communicate and take decisions together well. However, there were a range of ideas that meant that ASI and their partners brought a different perspective on shifting the power.

Key to this was the organisational focus on anti-slavery and human rights. The struggle to end slavery and secure a range of rights had relevance throughout a product's 'value chain'. This meant that solidarity action could be meaningful in different places, with people acting for change in their own way, in their own context, but with global coordination ensuring these dispersed actions could become collective and influential.

Partnership had value because it worked at different levels – in different national contexts, within a globalised world – and each actor was clear about their contribution. Equally, smaller organisations in Africa, Asia and Latin America valued the technical know-how of the global actors – to engage on EU legislative issues, to link employment rights and environmental rights, or to engage consumers in a shared struggle with producers. In reflecting on ASI and their partner experience, INTRAC has been thinking about how to focus on creating, rather than shifting power; about the importance of the overall political framing of work, and therefore what a human-rights based organisation can teach the INGO sector about decolonising and shifting their practice.

Researching power shifts with Belgian INGOs and their African partners

Belgian umbrella organisations NGO Federatie and 11.11.11, in collaboration with Acodev, commissioned INTRAC to carry out research between January and May 2022. The topic was the practicalities of shifting the power between Belgian INGOs and CSOs in low-income countries, in order to establish more equitable partnerships.

The research was carried out by two INTRAC researchers – Brigitte Iyeli based in the Democratic Republic of the Congo, and Lucy Morris based in the UK. It focused on the perspectives of ten African CSOs selected from among partners who collaborate with and receive funding from Belgian INGOs. These were based in seven African countries: Benin, Burkina Faso, Burundi, Niger, the DRC, Rwanda, and Tanzania. The research set out to understand how the CSOs defined power and where they saw opportunities to shift the power in order to move from a donor-recipient relationship to a partnership of allies, which also delegated more power to target populations.

While examples of positive practice were identified, the research also found that 90% of the African CSOs were not involved in strategic decision-making. The defining of programs, budgets, standards, and conditions were imposed from outside and did not take local priorities into account. The CSOs also lacked financial autonomy. They were excluded from decisions relating to partnership contracts and the duration of funding.

The research report provided recommendations for both CSOs and their INGO counterparts, for how to create a more enabling environment for civil society. INTRAC was subsequently commissioned to facilitate a high-level, multi-stakeholder dissemination workshop . As one participant put it, “this is a process to go through, with patience but persistence.”

Publications and knowledge sharing

As part of our commitment to sharing knowledge and best practice within the civil society space, in 2022-23 INTRAC continued to produce and share a number of publications rooted in practice.

Blog series and event – shifting the power through monitoring, evaluation, and learning (MEL)

As a continuation of our 30th anniversary celebrations which began in November 2021, INTRAC organised a series of blogs and an online event on the topic of shifting the power through monitoring, evaluation, and learning (MEL). The four blogs were authored by a diverse group of contributors, and explored how African folklore, the application of M&E systems, feminist MEL practices, and the involvement of young people can play a part in shifting the power.

The online event attracted over 200 participants from around the world. The four speakers were Franck A. Sombo (WACSI), Sophie Kange (DENIVA), Alison McKinley (Comic Relief), and Catriona Dejean (Tearfund), also a member of INTRAC's Board. Their diverse perspectives on the intersection between MEL and the #shiftthepower movement, as well as the four blogs and other outputs, are collected on the INTRAC website.

Blog series and event – modelling progressive funding

Following the end of our 30th anniversary celebrations, INTRAC has continued to organise our external communications around themes that are important to the civil society sector. Early 2023 saw the culmination of our series on the topic of modelling progressive funding. This series focused on what it means to fund civil society organisations and projects in a "progressive" way; the challenges that face funders aiming to do this; and what models we would most like to see expanded and built upon.

For this series, INTRAC published six blogs and held another online event which took place on January 18, 2023. The four speakers were Esther Meester (Wilde Ganzen Foundation), Luize Guimaraes (MUVA), Sarah Rose (USAID), and Janet Mawiyoo (Galvanize Africa Consult Ltd.). Over 170 participants joined us for the event from around the world, and all of the outputs including an extensive event summary are available on the INTRAC website.

7 STRATEGIC AIMS AND PRIORITIES FOR 2023-24

In April 2023 the Board agreed a new long-term strategic direction for INTRAC: to become a network of practitioners (consultants and civil society support providers) focused on strengthening civil society organisations, supporting them to develop, partner and do what they want to do, better.

Laying the foundations for this long-term change is a key priority in the coming year. We are developing a strategic framework, business model and transition plan to help us start this journey and guide our choices and resource allocation over the next five years. We are also focusing attention on ensuring that our current ways of working, internal processes and operational functions are fit for purpose and supporting INTRAC's resilience, effectiveness and legitimacy.

In looking forward we are keen to retain strong links with our past, and have therefore reaffirmed our organisational values and the three core elements theory of change; and considered how these will shape the type of network we become and how we get there.

We have rearticulated our organisational vision and mission.

Vision: Our vision is that of vibrant, diverse, and inclusive civil societies across the globe – at national and global levels, consisting of a broad range of organisations acting in different ways to challenge injustices and build just, equitable and sustainable societies where everyone can thrive.

Mission: We exist to catalyse and facilitate positive social change by supporting civil society organisations, movements and networks; and strengthening the wider eco-system of support, so that these organisations are able to develop, engage with others, and do what they want to do, better.

This network will consist of consultants and civil society support providers, located and grounded in different national contexts, as part of the national eco-system of civil society support. The network will be connected globally – to strengthen practice and understanding, share learning, collaborate and influence.

This network will:

- **Provide ACCESS to appropriate civil society support** through: strengthening the eco-system of support to civil society organisations at different levels: by contributing to, building links with and encouraging investment in national consultancy across diverse contexts and by connecting globally
- **Strengthen AGENCY of civil society** through: modelling ethical consultancy and values-based approaches to organisational strengthening, enabling civil society organisations to strengthen their agency, and own and lead their own development processes and strengthening the agency of individual consultants, through supporting them to 'consult with soul' and shape ethical practices
- **INFLUENCE to enhance the quality of civil society support** through: Engaging with and influencing diverse (especially global) actors regarding their role, relationships and approach to civil society and civil society strengthening; and in how 'quality' in consultancy is understood – including the how diverse knowledges, perspectives and priorities are valued, and consultancy outputs are shaped.

And we continue to be guided by our values: putting people at the centre, enabling change and transformation, working in collaboration, focused on utility, integrity, inclusion, equity and diversity.

As we move forward with our strategic framework we have identified three strategic and one organisational goal:

1. **That 'ethical consultancy' to enable locally determined, led, and owned development is commissioned and delivered for civil society strengthening.** We will shape understandings of ethical consultancy through our own values-driven approach, in our capacity strengthening, and by influencing the wider sector. This will help civil society organisations to develop, engage with others, and do what they want to do, better.
2. **That there exists a range of support services to enable global and national actors to reimagine their roles and relations, and shift the power.** We will stand alongside and collaborate with others, each bringing our own expertise and different dimensions which provide legitimacy to develop advisory and support services for those committed to taking action to decolonise and shift the practice to shift the power.
3. **That there exists a network of ethically driven practitioners working to strengthen civil society.** We will bring together consultants and civil society support organisations committed to using ethical and values-based approaches. We will build relationships of trust and will value diverse expertise, knowledges, and experiences.
4. **That INTRAC becomes a key support to a global network with the capabilities, financial resilience, people, skills, and relationships to deliver the strategic direction.** We will develop our business model and funding streams, ways of working, skills and capabilities, internal processes, culture, and practice to underpin delivery of our three organisational goals. We will ensure a sustainable financial model, that delivers impact and enables us to be an inclusive, diverse, and equitable organisation.

We are now identifying what our strategic direction means for our four programmatic areas: consultancy, training, research and network services; as this will frame our strategy. We are consulting with our partners and network members; and exploring new partnerships with like-minded organisations and progressive funders who are interested in coming on this journey with us.

8 FINANCIAL PERFORMANCE

Results for the year

The result for the year ended 31 March 2023 was an unrestricted deficit of £45,492 (2022: deficit £7,728; 2021: deficit £85,816).

A break even budget was originally agreed by the trustees however due mostly to lower than budgeted days worked by external consultants the deficit outturn was higher than expected.

This is the third year of deficits and partly in response to this the office was closed during the year and the organisation moved to remote working. This has reduced organisational overheads overall and supports INTRAC's future operating model.

However the move itself added to the deficit position as staff resources were diverted away from normal business activity to close the office; particularly time needed for bid development. In the 2022 year trustees had set aside £40,000 for the costs associated with moving to an entirely remote organisation and designated a further £40,000 in the remote first fund. The move costs totalled £62,074 (excluding staff costs connected with the move).

Income

INTRAC's funding model is based on fees for work delivered on behalf of clients and grants, and other forms of income in support of research and programmes. The majority of our income is earned through consultancy contracts representing £1,318,516 or 89% of turnover (2022: £1,621,652 or 87%) and training services £156,454 or 11% of turnover (2022: £248,953 or 13%)

Consultancy contracts include work supporting research as well as consultancy work providing MEL (Monitoring Evaluation and Learning) and OD (Organisational Development) services.

Our income for the year ended 31 March 2023 was £1,474,970 (2022: £1,870,605). The overall decrease compared to last year is driven mainly by the lower number of external consultants' days. The 2023 year has seen a drop off in training course participants which has led to some courses being either postponed or cancelled.

Expenditure

INTRAC would be unable to deliver the support it provides without the skills and knowledge of its staff and network of external consultants. This is reflected in the breakdown of its cost structure. Staff and external consultants account for 87% (2022: 84%) of our costs.

Total expenditure was £1,540,631 (2022: £1,898,763)

Whilst the proportion of overall costs for staff and external consultants remains broadly similar to last year, the costs of working with external consultants has increased proportionally during the year as some consultancy projects included direct payments to partners as part of delivering projects. With fewer external consultant days worked in 2023 staff costs represent 47% of total costs in the year (2022: 39%).

INTRAC's cost structure changed part way through the year. As noted above the move to remote working was completed on 2nd October 2022. It is too early to comment on the full impact on costs of the move but cost savings are already being made.

Reserves policy

The Trustees have considered INTRAC's reserve requirements based on future plans and an assessment of financial risk. INTRAC requires reserves to:

- cover fluctuations in contractual income;

- provide sufficient working capital;
- absorb external shocks such as foreign exchange movement; and
- invest in organisational development and service development.

Working capital requirements are reviewed on a quarterly basis. This assessment includes reviewing current financial performance, financial plans, current spending commitments and obligations, risks and their probable financial impact.

The Trustees have assessed that to meet short term working capital requirements, a minimum reserve level should be held in the range of 8-13 weeks of expenditure. This is equivalent to a range of between £144,000 and £234,000 (at current levels of expenditure).

The Trustees have a medium term aim to build additional financial capacity (beyond the minimum working capital requirements) to free up financial resources to invest in the charity to ensure our relevance in a changing context of international development.

During the year the charity received a legacy of £19,756. This has been designated for spend in the current year as INTRAC develops its new strategy.

At 31 March 2023 INTRAC held unrestricted funds of £245,495 (2022: 310,743), equivalent to around 14 weeks of expenditure.

Going Concern

The trustees have considered the appropriateness of preparing the accounts on a going concern basis. The charity's reserves levels continue to be within the necessary range to satisfy the reserves policy.

Reflecting the transition plans in the process of being implemented, trustees have agreed a breakeven budget for the next financial year and continue to closely monitor the pipeline of new work and expected cash flows for the next 12 months and beyond.

The trustees are satisfied that these projections and the ability of the charity to manage its key risks (see below) give sufficient assurance to conclude that the going concern basis is appropriate.

Defined Benefit Pension Liabilities

INTRAC is a member of a multi-employer pension scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK as it included a guaranteed fund growth. It is not possible for INTRAC to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, INTRAC accounts for the scheme as a defined contribution scheme.

Due to a funding shortfall, the Trustees of the pension scheme have asked the participating employers to pay additional contributions to the scheme. INTRAC has included a provision for these contributions in its accounts. At 31 March 2023 the provision stood at £25,900 (2022: £29,522; 2021: £39,523). More details are provided in note 16 to the accounts.

9 STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. The members who are the trustees have a liability of £1 on the winding up of the charitable company. International Non-governmental Organisation Training and Research Centre (INTRAC) is a registered charity, registered in England, number 1016676 and was established on 18 November 1991. It is governed by its Memorandum and Articles of Association. The company number is 2663769. The company was established with general charitable objectives as explained earlier in this report.

Trustees may serve two terms of three years with re-election at the end of the first term. Trustee vacancies are advertised, and shortlisted applicants are invited to discuss their candidacy with the Trustee Recruitment Panel. This comprises up to three trustees and the Chief Executive. The panel recommends the appointment of selected applicants to the Board, for approval by a majority of the trustees. New trustees are invited to INTRAC, before their election, for sessions with the chair and staff to be briefed on the operations of the charity and their obligations. Copies of the current Charity Commission guidelines for trustees are also made available to new trustees.

The Trustees are responsible for setting the strategy and monitoring the progress of the organisation and meet as a group at least four times a year to do this. The Trustees have delegated the day to day running of the charity to a Chief Executive.

The Chief Executive is in regular contact with the Chair and other Trustees through subgroups, such as the Finance Committee. The Finance Committee reviews financial performance and provides more detailed input on budget setting through quarterly meetings, making recommendations to the full body of Trustees.

The trustees, who are also the directors for the purpose of company law, who served during the year were:

1.	Yvonne Taylor	Chair (appointed Dec 2021, Trustee since Dec 2018)
2.	Sue Turrell	Deputy Chair (appointed Dec 2021, Trustee since Dec 2017)
3.	Jonathan Orchard	Treasurer (appointed October 2018)
4.	Catriona Dejean	Trustee (appointed December 2018)
5.	Alexander Knapp	Trustee (retired June 2022)
6.	Suzanne Hammad	Trustee (appointed June 2021)
7.	Smruti Patel	Trustee (appointed June 2021)
8.	Charles VanDyck	Trustee (appointed June 2021)
9.	Lily Maćków-McGuire	Trustee (appointed June 2021)
10.	Alfred Brian Agaba	Trustee (retired October 2022)
11.	Jo Mills	Trustee (appointed January 2022)
12.	Natasha Jamal	Trusteed (appointed January 2023)
13.	David-Huw Owen	Trustee (appointed January 2023)

The Chief Executive in the financial year was Kate Newman.

The pay of the Chief Executive is set by the Board, bearing in mind market rates. The rates of pay of all other members of staff, including the senior management team, are subject to a market review upon recruitment. Current policy is to award cost of living adjustments to all staff on an annual basis, in line with rises in CPI and subject to affordability; and to review levels of pay against market rates every 3 years.

Risk management

A strategic risk framework supports the trustees to have visibility and oversight of the key risks faced by the charity and the measures being pursued to manage these risks. The framework is updated quarterly and is reviewed by the finance and risk committee.

Key risks facing the charity at the current time include:

- INTRAC's key strategic risk is to fail to put in place the necessary steps to make the long-term change as articulated in our new strategic direction, including:
    - **People**: change can be challenging, even when the rationale is clear and the long-term vision is motivating. Sustaining staff morale and focus during our organisational change process will be challenging, especially given that they will need to continue delivering in INTRAC's current business model, while contributing to building the new model. A too rapid change process risks losing key staff members, which in turn leads to risk to our income, reputation, knowledge/expertise and our ability to change.
    - **Finances:** continuing the work to improve our financial procedures, policy and quality of information and to stabilise and maximise the income generated through our consultancy and training, while at the same time creating slack in the system in order to be able to invest in our long-term evolution and change. The expectation is that this will be possible through generating alternative income streams – specifically core and grant funding.
    - **Reputatio**n: we have a strong reputation for our consultancy and in our wider contribution through training and thought-leadership in the sector. However, we have had less funds, and therefore limited time, to engage in thought-leadership in recent years, being able to raise the profile of our ethical consultancy approaches, and our network of consultants will be important to secure the long-term change. Our focus on network development will also strengthen the diversity of our consultancy and introduce new and different knowledges, experiences and perspectives, all of which should enhance our impact, understanding and reputation.

- INTRAC recorded deficits in FY21-22, and FY22-23; however, due to the cost savings made during the year we continue to be in a strong position with our reserves. However, our financial position, dependent on a variety of short-term consultancy projects, can present challenges for day to day financial management and cash-flow. Our long-term financial resilience involves exploring different ways of generating income
- While we have a strong policy framework in place some key processes were developed based on an office-based approach, and are less effective in a remote environment. We have reviewed and are adapting our finance and due diligence policies to ensure that they are fit for purpose and meet expectations.

The SMT hold responsibility to respond to key risk areas, and are engaging staff in different ways to work on specific projects including the development of our strategic framework, 'remote first and well-being' and equity, diversity and inclusion. The current and projected financial position, including the pipeline of new work, is closely monitored by trustees.

Related Parties

Trustees may receive remuneration for provision of other services as agreed by the Board in accordance with our governing document. One contract was made under these arrangements in the last 3 years.
Additionally, the partner of one Trustee is regularly engaged as an external consultant. These contracts are made under normal commercial arrangements.

Fundraising

INTRAC does not proactively engage in public fundraising activity. Consequently, it is not registered with the Fundraising Regulator.

Accounts

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the Accounts and comply with the INTRAC's governing document, the Companies Act 2006 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) (effective 1 January 2019)".

Disclosure of audit information

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Auditor

The auditors, Ross Brooke Limited, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

10 STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of International Non-Governmental Organisation Training and Research Centre ("INTRAC") for the purpose of company law, are responsible for preparing the Trustees' 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 INTRAC and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 INTRAC 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 INTRAC and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of INTRAC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

This report has been prepared in accordance with the small companies regime under Section 419(2) of the Companies Act.

……..

Y Taylor (Chair)

Trustee

Dated: 20 October 2022

11 INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report to the Members statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC")

OPINION

We have audited the financial statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC") (the 'charitable company') for the year ended 31 March 2023 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit **;** or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 23, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- the nature of the charity and sector, control environment and operating performance;
- the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- any matters we identified having reviewed the charity's policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Caroline Webster FCA
For and on behalf of Ross Brooke Limited
Statutory Auditor
Suite I
Windrush Court
Abingdon Business Park
Oxfordshire
OX14 1SY
Date: 27 October 2023

12 STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Year ending 31 March 2023 Unrestricted Funds £	Restricted Funds £	Total £	2022 Total £
Income from					
Donations and legacies	**3**	19,756	-	19,756	20,413
Charitable activities	**4**	1,435,517	39,453	1,474,970	1,870,605
Investments	**5**	125	-	125	17
Other	**6**	288	-	288	-
Total Income		1,455,686	39,453	1,495,139	1,891,035
Expenditure on:					
Charitable activities	**7-10**	1,501,178	39,453	1,540,631	1,898,763
Net (outgoing)/incoming resources before transfers		(45,492)	-	(45,492)	(7,728)
Gross transfers between funds		-	-	-	-
Net movement in funds		(45,492)	-	(45,492)	(7,728)
Total funds brought forward		310,743	-	310,743	318,471
Total funds carried forward		265,251	-	265,251	310,743

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

13 STATEMENT OF FINANCIAL POSITION

	Notes	31 March 2023 £	31 March 2023 £	31 March 2022 £	31 March 2022 £
Fixed assets					
Tangible fixed assets	**11**		-		9,186
Current assets					
Stocks	**12**	-		1,171	
Debtors	**13**	329,038		394,494	
Cash at hand and in bank		242,693		278,262	
Total Current assets		571,731		673,927	
Liabilities					
Creditors: Amounts falling due within 1 year	**14**	(280,580)		(342,848)	
Net current assets			291,151		331,079
Total assets less current liabilities			291,151		340,265
Provision for liabilities	**15**		(25,900)		(29,522)
Total net assets			265,251		310,743
The funds of the charity					
Restricted funds	**17**		-		-
Unrestricted funds	**18**				
General reserves			245,495		270,743
Designated Funds*			19,756		40,000
Total charity funds			265,251		310,743

*Note 18.

Company Registration Number 2663769

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5th October 2023

…… ……

Yvonne Taylor (Trustee) Jonathan Orchard (Trustee)

The notes on pages 28 to 40 form part of these accounts.

14 STATEMENT OF CASHFLOWS

	Notes	31 March 2023 £	31 March 2023 £	31 March 2022 £	31 March 2022 £
Cash flows from operating activities:					
Net cash provided by operating activities	**22**		(35,694)		(114,481)
Cash flows from investing Activities					
Interest received		125		17	
Purchase of equipment		-		(5,964)	
Net cash provided used in investing activities			125		(5,947)
Net cash used in financing activities			-		-
Change in cash and cash equivalents during the period			(35,569)		(120,428)
Cash and cash equivalents at the beginning of the year			278,262		398,690
Cash and cash equivalents at the end of the year			242,693		278,262

15 NOTES TO THE FINANCIAL STATEMENTS

1: Accounting policies

Company information
International Non-Governmental Organisation Training and Research Centre ("INTRAC") is a private company limited by guarantee incorporated in England and Wales. The registered office is The Wheelhouse, 81 St Clement's Street, Oxford, Oxfordshire OX4 1AW.

1.1) Accounting convention
The accounts have been prepared in accordance with INTRAC's constitutional document as adopted by the Board of Trustees, the Companies Act 2006, the Charities Act 2011 and the Charities Statement of Recommended Practice FRS 102 (effective 1 January 2019).
INTRAC is a Public Benefit Entity as defined by FRS 102.
The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.
The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2) Going Concern
The Trustees have reviewed the performance of the charity along with forecasts for activities over the next 12 months. The assessment considered likely adverse events and environmental conditions. They have concluded that the charity holds sufficient reserves to enable it to continue to meet obligations as they become due and to continue to meet its charitable objectives. Plans are in place to ensure that this does not change for the foreseeable future. On this basis they believe that the going concern basis of accounting is appropriate.

1.3) Charitable funds
Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. The funds are expendable in accordance with the budget agreed at the beginning of each project.
Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. They include income from consultancy, in-house and open training, publications and open donations.

1.4) Incoming resources
Income is recognised when the INTRAC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once INTRAC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fee income from charitable activities comprises fees charged for service provision including training and consultancy work is recognised as it is earned under the contract. Income is deferred when fees are received in advance of the work or courses to which they relate.

The charitable activities of INTRAC have been abbreviated in the accounts. They are as follows:

- Research in aspects of relief and development and publications related to all aspects of the work ("Research"). These activities are delivered through a mix of consultancy, grant funded and editorial services.
- Training of staff in relief and development organisations ("Training"). This may be delivered as part of a scheduled programme of courses or as commissioned work for a particular client.
- Consultancies in capacity building, management, organisational development, reviews, research and evaluations of relief and development ("Consultancies")

1.5) Resources expended

Charitable expenditure comprises those costs incurred by the charity 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 are those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and other payments to the external auditors.

All costs are allocated between the expenditure categories of the SOFA (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 the basis of staff time, as weighted to reflect relative salaries of the staff employed. In previous years the apportionment had been done on the basis purely of staff time but it is felt that weighting provides a more accurate basis for apportionment.

1.6) Tangible fixed assets

Tangible fixed assets were initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation was recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	33.3% straight line

Following the move to remote working INTRAC has disposed of all of its office equipment and staff now work from home using INTRAC laptops. Following the move the decision was made to write off all fixed assets (mostly laptops). All future laptop purchases will be expensed in the year they were acquired.

1.7) Stocks

Stocks were stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Following the move to remote working all remaining publications were donated to an overseas charity. INTRAC no longer intends to produce written material for sale. The remaining balance of stock of £1,171 was written off in the year.

1.8) Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9) Financial instruments

INTRAC has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are recognised at transaction price.

De-recognition of financial liabilities

Financial liabilities are derecognised when the INTRAC's contractual obligations expire or are discharged or cancelled.

1.10) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11) Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Re-measurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

1.12) Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the Statement of Financial Activities on a straight line basis over the term of the relevant lease.

Following the move to remote working the only lease – for a photocopier was surrendered during the year. The costs of the surrender are included in the SOFA. INTRAC no longer holds any leases.

1.13) Taxation

The trust is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

2: Critical accounting estimates and judgements

In the application of the INTRAC's accounting policies, the Trustees 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 that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements
Deferred and accrued income

At any one time INTRAC will have a number of projects active. Project values are calculated on the basis of consultants' time needed to complete the work and associated rechargeable expenses. As such we use the actual time spent and actual expenses incurred to date as the basis for determining how much of the project is complete and hence the value of the work done. Timing differences may occur when calculating work done to date and when an invoice is raised for each completed project phase, in which case either the calculation would result in recognising accrued income or deferred income. The basis on which this is calculated follows the principles as stated in the 2019 SORP in recognising income on a receivable basis. If there is likely to be a budget overrun compared with contracted amounts then this will be identified as an impairment and any losses are recognised when identified. See notes 1.4 for the policy, note 13 where prepayments and accrued income includes £214,043 (2021: £123,790) of accrued income, and note 14 where the carrying value of deferred income is stated.

3 Donations and legacies

	Year ended 31 March 2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Donations and Legacies	19,756	-	19,756	20,413

4 Charitable activities

	Year ended 31 March 2023				2022
	Research	Training	Consultancies	Total	Total
	£	£	£	£	£
Unrestricted funds	143,435	156,454	1,135,628	1,435,517	1,541,280
Restricted funds	39,453	-	-	39,453	329,325
Generated through charitable activities	182,888	156,454	1,135,628	1,474,970	1,870,605
For year ended 31 March 2022					
Unrestricted funds	71	248,953	1,292,256		1,541,280
Restricted funds	329,325	-	-		329,325
Generated through charitable activities	329,396	248,953	1,292,256		1,870,605

Included within income above is a decrease in deferred income of £36,103 (2022: increase £639). This comprises a decrease in deferred income on unrestricted funds of £30,361 (2022: decrease £35,348) and a decrease in deferred income on restricted funds of £5,742 (2022: £34,709).
The carrying value of deferred income is stated in note 13.

5 Investments

	Year ended 31 March 2023			2022
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Interest receivable	-	125	125	17

6 Other income

	2023	2022
	Total	Total
	Unrestricted Funds	Unrestricted Funds
	£	£
Miscellaneous income	288	-

7 Charitable Expenditure

	Year ended 31 March 2023				2022
	Research	Training	Consultancies	Total	Total
	£	£	£	£	£
Delivery staff costs	54,364	38,602	406,184	499,150	416,823
External consultants	174,538	64,507	316,682	555,727	732,988
Delivery expenses	12,399	3,827	30,177	46,403	42,052
Grants to partner organisations*	-	-	-	-	70,173
Service delivery cost	241,301	106,936	753,043	1,101,280	1,262,036
Service support staff costs	13,835	38,602	55,341	107,778	206,812
Total service costs	255,136	145,538	808,384	1,209,058	1,468,848
Share of support costs	66,694	38,110	212,782	317,586	417,649
Share of governance costs	2,937	1,678	9,372	13,987	12,266
	324,767	185,326	1,030,538	1,540,631	1,898,763
Analysis by fund:					
Unrestricted funds	286,326	185,326	1,029,526	1,501,178	
Restricted funds	38,441	-	1,012	39,453	
Generated through charitable activities	324,767	185,326	1,030,538	1,540,631	
For year ended 31 March 2022					
Unrestricted funds	36,471	222,740	1,310,227		1,569,438
Restricted funds	329,325	-	-		329,325
Generated through charitable activities	365,796	222,740	1,310,227		1,898,763

* See note 19

8 Support costs

	Year ended 31 March 2023			2022
	Support Costs	Governance Costs	Total	Total
	£	£	£	£
Support costs				
Staff costs	123,236		123,236	123,975
Consultants	47,380		47,380	113,944
Premises and office costs	50,484		50,484	72,563
Other costs	41,172		41,172	60,220
Depreciation and write off of assets	9,186		9,186	6,947
Accountancy	17,151		17,151	-
Tax Advice	6,903		6,903	-
Office dilapidations & associated costs	22,074		22,074	40,000
Governance Costs				
Audit	-	13,050	13,050	10,620
Compliance and constitutional costs	-	937	937	1,646
	317,586	13,987	331,573	429,915

Costs are allocated on the basis of staff time, weighted for relative salary of staff members as recorded in INTRAC's time management system.

9 Trustees

During the year no trustees were engaged as external consultants.
Further details of contract arrangements are given in note 21 on related party transactions.
There were no similar contractual arrangements in the previous financial year.
Three trustees were reimbursed for travel expenses totalling £923 (2022: No trustees were reimbursed). All trustee meetings in the year ending 31 March 2022 were held on-line.

10 Employees

Number of Employees

The average number of employees employed by the company during the year was	2023 Number	2022 Number
Service Delivery	8	10
Service Management	3	1
Service Support	4	5
Total Operations	15	16
Administration	3	3
	18	19

Employment Costs	2023 £	2022 £
Wages and salaries	644,346	655,837
Social security costs	57,483	54,968
Other pension costs	28,335	24,084
	730,164	734,889

Details of outstanding pension contributions are provided in Note 15.
The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
Employees earning £60,001 to £70,000	-	-
Employees earning £70,001 to £80,000	1	-

The employee whose emoluments exceeded £60,000 in the year ending 31 March 2021 had a retirement benefit accruing under a defined benefit pension scheme of £Nil.

Remuneration of key management personnel	2023 £	2022 £
Salary	147,141	105,371
Pension	7,343	5,279
	154,484	110,650
Average FTE key management personnel	3	2

11	Tangible Fixed Assets	Fixtures, fittings and equipment
		£
	Cost	
	At 1 April 2022	55,192
	Assets written off in year	(55,192)
	At 31 March 2023	-
	Depreciation and impairment	
	At 1 April 2022	46,006
	Depreciation and impairment	8,960
	Assets written off in year	(54,966)
	At 31 March 2023	-
	Carrying amount	
	at 31 March 2023	-
	at 31 March 2022	9,186

12	Stocks	2023	2022
		£	£
	Finished goods and goods for resales	-	1,171

13	Debtors	2023	2022
		£	£
	Trade debtors	107,000	250,407
	Prepayments and accrued income	222,038	144,087
	Other debtors		-
		329,038	394,494

14	Creditors: amounts falling due within one year		2023	2022
		Notes	£	£
	Other taxation and social security		41,663	40,223
	Deferred income	2	112,387	148,490
	Trade creditors		40,969	46,227
	Other creditors		6,028	4,883
	Office dilapidations and associated expenses		-	40,000
	Accruals and deferred rental income		79,533	63,025
			280,580	342,848

	Other creditors at the year end	2023	2022
	Pension contributions due under defined contribution schemes		
	Defined contribution schemes - Ees	3,056	2,383
	Defined contribution schemes - Ers	2,333	1,667
	Defined benefit scheme deficit contributions	639	833
		6,028	4,883

15	Provisions for liabilities		2023	2022
		Notes	£	£
	Retirement benefit obligations	16	25,900	29,522

16 Present value of provisions

	2023	2022
	£	£
Present value of provisions	25,900	29,522

Reconciliation of opening and closing provisions

	Period ending 31 March	
	2023	2022
	£	£
Provision at start of period	29,522	39,523
Deficit contribution paid	(3,622)	(10,001)
Provision at end of period	25,900	29,522

17 Restricted Funds

The income funds of the charity include restricted funds. These were funds received where the donor has specified what they are to be used for. Spend on these funds has complied with these specifications.

All of these funds are commissioned work, meaning that income in the funds has been recognised as it has been earnt and any differences between amounts received and amounts spent are held

	Movement in Funds			
	Income	Resourced Expended	Transfers	Balance at 31 March 2023
	£	£	£	£
Oak Foundation Exit Strategy Fund	21,482	(21,482)	-	-
Small Charities Challenge Fund	7,634	(7,634)	-	-
General Research Fund	10,337	(10,337)	-	-
	39,453	(39,453)	-	-

Oak Foundation Exit Strategy Fund

The Oak Exit Strategy Fund is a grant received from the Oak Foundation for a programme to build the capacity of four Oak Foundation partners in Ethiopia to improve the likelihood of sustainability after the Oak foundation has exited from the partnership.

Small Charities Challenge Fund

The Small Charities Challenge Fund is a grant fund from FCDO's Small Charities Challenge Fund to allow the development of and delivery of capacity building training and mentoring to small CSOs who are delivering projects in FCDO priority countries, enabling them to build capacity

General Fund Research

The General Research Fund comprises work with various consortia and foundations undertaking research into issues and developing novel solutions to development issues. INTRAC's role within the consortia is to support monitoring and learning. Two consortia are funded by the UK Government (2022: 3). The two foundations were both US based and one (Aga Khan Foundation) was funded through USAID. Activities undertaken within the year included work projects researching migration routes, working on ways of increasing youth leadership, and work on developing a knowledge hub on water, looking at new ways of working in Central Asia, reviewing the impact of the pandemic on CSOs and a longitutidinal review of a impact a responsible exit

18 Unrestricted Funds

Movements on Unrestricted funds are as follows

		Movement in Funds			
	Balance at 31 March 2022	Income	Resourced Expended	Transfers	Balance at 31 March 2023
		£	£	£	£
General reserves	270,743	1,435,930	(1,501,178)	40,000	245,495
Strategy Development	-	19,756	-	-	19,756
Remote First	40,000	-	-	(40,000)	-
	310,743	1,455,686	(1,501,178)	-	265,251

The Remote First fund is a provision for singular costs associated with transferring to an entirely remote organisation, particularly IT infrastructure. The move was completed in the year and the balance of the fund has been transferred to unrestricted.

During the year INTRAC received a legacy from Ms N E Stamp. The trustees agreed to set this aside to support the development of the new strategy.

19 Grants to partner organisations

INTRAC is not a grant making organisation. However, there are occasions when we receive that is used to engage with partner organisations in ways that are not purely contractual and more accurately reflected in the accounts as grants.

During the year ended 31 March 2022 the following grants were made from restricted

	Year ended 31 March 2023	2022
	£	£
a) General Research Fund		
Sub-award payments to implementation partners		
- CDA Colaborative, USA	-	20,325
b) Oak Foundation Exit Strategy Fund		
AGAR, Ethiopia	-	49,848
Funding to cover co-ordination of in-country delivery of capacity building support to specific partners of the Oak Foundation		
	-	70,173

20 Operating lease commitments

Minimum amounts due under no cancellable contracts

	Year ended 31 March 2023	2022
	£	£
Not later than one year	-	17,863
More than one year but less than 5 years	-	1,629
	-	19,492

The lease for the property was renegotiated on 11 September 2020 for further 5 years with a rent review and optional break clause after 2 years. The break clause was activated to end the lease on 10 September 2022.

Following the move to a virtual office INTRAC no longer has operating lease commitments.

21 Related party transactions

During the year ended 31 March 2019, Yvonne Taylor, trustee was appointed as Trustee. Her partner is engaged as an associate consultant for INTRAC. This engagement was in place prior to the appointment of the trustee. The associate is remunerated on the same basis as other INTRAC associates. Transactions with the associate, post the appointment of their partner as a Trustee, were as follows:

	Year ended 31 March 2023	2022
	£	£
Total invoiced in year	25,400	52,132
Unsettled invoices appearing in trade creditors at 31 March	4,410	3,500

In addition Katherine Knipe the partner of Paul Knip, Director of Consultancies, Impact and Influ received £350 for the redesign of a client report. No invoices were outstanding at the year end.

22 Cash generated from operations

	Year ended 31 March 2023	2022
	£	£
Deficit for the year	(45,492)	(7,728)
Adjustments for:		
Investment income recognised in statement of financial activities	(125)	(17)
Depreciation and impairment of tangible fixed assets	9,186	6,947
Difference between pension charge and cash contributions	(3,622)	(10,001)
Movements in working capital		
Decrease in stocks	1,171	52
(Increase)/decrease in debtors	65,456	(86,432)
(Decrease)/increase in creditors	(26,165)	(17,941)
(Decrease)/increase in deferred income	(36,103)	639
Cash generated from/(absorbed by) operations	(35,694)	(114,481)

23 Balance Sheet by Fund Category

	Year ending 31 March 2023		
	Unrestricted Funds £	**Restricted Funds £**	**Total £**
Tangible fixed assets	-	-	-
Current assets	532,278	39,453	571,731
Creditors: amounts falling due within 1 year	(241,127)	(39,453)	(280,580)
Provisions/pensions	(25,900)	-	(25,900)
Net assets	265,251	-	265,251

	Year ending 31 March 2022		
	Unrestricted Funds £	**Restricted Funds £**	**Total £**
Tangible fixed assets	9,186	-	9,186
Current assets	652,670	21,257	673,927
Creditors: amounts falling due within 1 year	(321,591)	(21,257)	(342,848)
Provisions/pensions	(29,522)	-	(29,522)
Net assets	310,743	-	310,743

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE

England & Wales - Charity number 1016676

Accounts

International Non-Governmental Organisation Training and Research Centre ("INTRAC")

intrac
for civil society

Trustees' Report and Accounts

Year Ending March 31, 2022

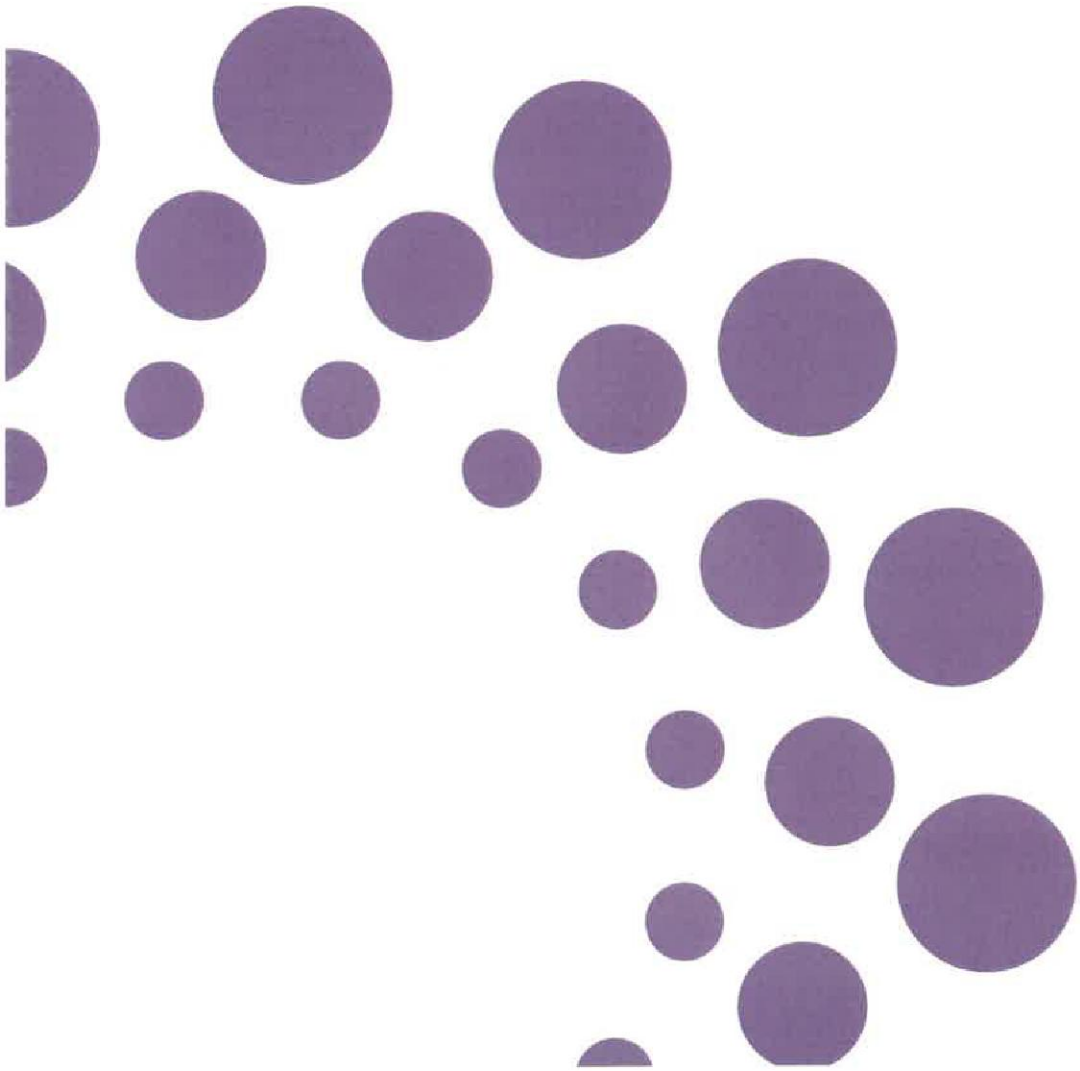


TABLE OF CONTENTS

Table of Contents 2

1 Welcome to the trustees' report (including directors' report) 3

2 Our mission 4

3. How we deliver our mission 5

4. Highlights of 2021-22: ACCESS 7

5 Highlights of 2021-22: AGENCY 9

6 Highlights of 2021-22: INFLUENCING 11

7 Strategic aims and priorities for 2022-23 14

8 Financial performance 16

9 Structure, governance and management 18

10 Statement of trustees' responsibilities 21

11 Independent auditor's report 22

12 Statement of financial activities 26

13 Statement of financial position 27

14 Statement of cash flows 28

15 Notes to the financial statements 29

Legal and administrative information

Charity Number:	**1016676**
Company Number:	**2663769**
Registered office:	**Oxbridge Court, Osney Mead, Oxford, OX2 0ES**
Auditor:	**Ross Brooke Ltd, Chartered Accountants**
	Suite I, Windrush Court, Abingdon, Oxfordshire, OX14 1SY
Bankers:	**NatWest Oxford Central**
	43 Cornmarket Street, Oxford, OX1 3ES

The Financial Statements for the year ended 31 March 2022 contained in this report have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements, and comply with INTRAC's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with Financial Reporting Standard FRS 102, applicable in the UK and Republic of Ireland, effective 1 January 2019."

1 WELCOME TO THE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

During this year INTRAC has continued our focus on strengthening the skills and knowledge of civil society in contexts across the global south to be more effective in addressing poverty and inequality. Notable successes have been our approach to online working, both within the organisation and in our various activities, as well as a refocus on what our distinct contribution to civil society effectiveness and 'shifting the power' is, as a small UK based organisation with a large network of consultants from across the globe.

The COVID-19 pandemic has continued to be deeply challenging, both for individuals and for organisations, and civil society has needed to change and adapt to these unprecedented circumstances. Through our consultancy and training work we have shared strategies and best practice that helped our stakeholders and clients to navigate the COVID-19 pandemic and to develop organisational resilience to manage future challenges. Feedback suggests that adaptation of our own training, consultancy and learning services to remote delivery was well received.

We are particularly proud of our publications this year. The M&E Universe, our free online repository of short papers promoting best practice in the M&E field, is now complete with a total of 119 papers. INTRAC has also published three entries in our long-running Praxis Series of papers, and co-published a study of core grant funding with Laudes Foundation.

During the year INTRAC took time to reflect, discuss and plan. We developed our Theory of Changehttps://www.intrac.org/who-we-are/our-theory-of-change/ which makes explicit our role and contribution in strengthening civil society through our advisory, capacity strengthening and influencing work. We will use it to hold ourselves to account, to focus on the impact we want to make, ensuring we put INTRAC's values into practice.

Our main resource is our people. We celebrate them and recognise that their knowledge, expertise, and connections are our key asset. Through our small core team and pool of regular and trusted consultants we work with across the globe, we have continued to deliver high quality advisory and training support. As a learning partner for civil society organisations, we have also provided support to large programmes, including The Development Alternative, the British Council Media for All programme, and the work of Denmark's overseas aid programme (Danida).

Key organisational changes this year have focused on changes to our ways of working, our cost base and delivery model. Our small operating loss this year this relates to one-off costs and our reserves position remains relatively robust for our scale of operation.

We are delighted to have Kate Newman as our new CEO, starting in April 2022. She brings with her a wealth of participatory and civil society experience working in partner- and locally-led development, and engagement in decolonial and anti-racist practice, which will help to stimulate our thinking on how best to shift our own power and evolve INTRAC in our next strategy period.

We would like to say a huge thank you to all our staff, members of our network, clients and all partners for your active engagement and your highly valuable inputs to help achieve our mission.

Peter Sargent
Interim Chief Executive

Yvonne Taylor
Chair of the Board of Trustees

2 OUR MISSION

INTRAC's mission is to influence positive social change by strengthening civil society organisations, helping them develop, engage with others, and do what they do better. Our vision is that people are able to come together and to organise in forms that are effective, sustainable, and legitimate in their own societies.

Who we are

INTRAC is a not-for-profit organization, which has been supporting the work of civil society around the world since 1991. We have a small staff team headquartered in Oxford, UK. We collaborate with an extensive global network of trainers, consultants, researchers and like-minded organisations who share our passion for civil society. Over the past 30 years we have worked directly in 120 countries. We stand out as a reliable and trusted partner. We are dedicated to co-creating innovative ideas to enhance civil society programmes, and to providing practical solutions to tackle challenges.

INTRAC is committed to catalysing change in the civil society space, and to the wider process of shifting the power. We aspire to play a part in securing a stronger voice for national CSOs in shaping development policy and practice in the global South.

Who we work with

INTRAC works with all forms of civil society organisations, including emerging forms of civil society, movements, solidarity groups, and their support networks in the south. We also work with institutions like NGOs, donors and foundations, the private sector, research institutes, and governments. We work with individuals who share our goal of a stronger civil society, and who share our values.

3. HOW WE DELIVER OUR MISSION

In 2021-22, we structured our work around three strategic priorities. Highlights of our work during the year are structured around these priorities in chapters 4, 5 and 6.

1. **Increasing access for civil society actors to support services in the global South.** INTRAC creates learning partnerships, strengthens the skills of individuals, and produces and shares resources for civil society practitioners. In order to broaden access to support services, we work with and learn alongside national and international consultants, organisations, and networks. Through this priority, we have worked towards improved support for national and international civil society actors. In this way, we aim to help civil society organisations (CSOs) implement more effective and transformative projects and programmes.
2. **Support INGOs and funders to build equitable relationships with and increase the agency and voice of their partners in the South.** INTRAC undertakes values-driven consultancy, training, and capacity development work for CSOs and for their partners. While working with international and national organisations alike, we serve as a trusted, critical friend. We work to facilitate change, not to impose it from the outside. We have a particular emphasis on enhancing the agency of national CSOs. During the year, we continued to support civil society networks and organisations to become more resilient, sustainable, and legitimate.
3. **Facilitating cooperation and exchange to influence policy.** INTRAC shares learning and facilitates debate about the role of civil society and how best to support it. We create learning spaces, challenging ourselves and others to create a more inclusive space for civil society. Through this priority, we aim to facilitate a shift in power to create a positive enabling environment for civil society to thrive. Through our influencing work, we aim to support national CSOs to become valued and powerful actors in shaping development policy and practice.

We set these priorities for ourselves against a backdrop of interconnected global challenges. These included climate change, social inequality, geopolitical flux, and the ongoing effects of the COVID-19 pandemic. While much changed in our ways of working, in everything that we did we held to our values:

- We focus on change and transformation, and work to support positive change for civil society and to strengthen its role in development. We do this as a mission-driven not-for-profit civil society organisation.
- We put people at the centre of our work, and accompany our clients, partners, and those they serve as a trusted, critical friend.
- We emphasise collaboration, and believe that sustainable solutions require changes in wider systems and structures. No single stakeholder can do this alone.
- We provide support that is useful, appropriate to the context and easily understood.
- We pride ourselves on our integrity. We aim to live out our values, and we are committed to our vision, our mission, to the people we work with, and to our staff and network.
- We aspire to support inclusion and diversity both within INTRAC and the organisations and people we work with.

INTRAC in 2021-22 at a glance

- **17** countries worked in - **32** including multi-country programmes
- **10** in-house training courses delivered, plus **9** open scheduled courses
- **39** unique clients provided with consultancy or in-house training support
- **50** distinct consultancies undertaken, excluding training courses

In addition to our three strategic priorities, we also had two cross-cutting themes which informed our work in 2021-22.

Equity, diversity, and inclusion (EDI)

INTRAC's commitment to shift the power to local communities is closely tied to our internal efforts to build a more diverse and inclusive organisation. In the light of the Black Lives Matter movement as well as calls to decolonise the international development sector in recent years, we made a stronger commitment to advance these values in 2021 when we embarked on the following steps:

- In June 2021, we formed our first EDI working group.
- In July 2021, the Board of Trustees appointed Smruti Patel, a leading expert on diversity, inclusion, and anti-racism in the development sector, to guide INTRAC's work in these areas.
- Also in July 2021, we held our first EDI assessment workshop where staff identified priority steps to make INTRAC more inclusive and diverse.
- Recently in March 2022, we reflected individually and collectively on our positions of power as INTRAC staff members and how we can shift our power internally.

In future, INTRAC will seek to develop an EDI strategy and lay the foundations internally to be able to better respond to the call to shift the power.

Shifting the power

Since its founding in 1991, INTRAC has sought to support and strengthen civil society so that it can help to deliver positive social change. In recent years, we have paid close attention to the growing calls to "shift the power" within the international development sector. While recognising that we are an organisation based in the global North, INTRAC is undergoing its own internal change process to help us become better placed to catalyse broader changes to the development system. We believe strongly in shifting the power from traditional bases in the North to movements, organisations, and individuals in the global South.

We strongly emphasised the need to shift the power in our 30th anniversary celebrations, and looked at our own history in this context. Through our work, we sought to live out our desire for more equitable relationships between partners in the North and South. One example of this was our collaboration with AGAR in Ethiopia on a "capacity strengthening for exit" programme commissioned by Oak Foundation. Through our publications, we increasingly aim to become a conduit for voices from the global South to reach a wider audience. While we know we must do more, INTRAC is committed to playing a role in shifting the power.

4. HIGHLIGHTS OF 2021-22: ACCESS

Increasing access for civil society actors to support services in the global South

At INTRAC, we strongly believe that in order for civil society organisations to be as robust, effective, and sustainable as possible they need access to high-quality support services. The provision of this support was one of our priorities in 2021-22. During the year, we continued to enhance and build upon our diverse programme of training. This included both open online courses and bespoke in-house training, tailored to the unique needs of specific clients.

We built on our extensive experience of online learning to provide engaging support to individuals and organisations remotely, continuing through the ongoing disruption caused by COVID-19. For the first time, we introduced a new, advanced course in monitoring and evaluation systems, and we revised our training access scholarship (TAS) to expand access to our training courses.

INTRAC continued to expand and enhance our network of consultants, particularly in the global South. This forms a part of our efforts to help shift the power, by drawing on the skills of an increasingly broad and diverse group of practitioners based around the world.

Training in 2021-22: developing our in-house and open training offers

During the year INTRAC carried out several in-house training projects for a variety of clients. We delivered an online partner capacity strengthening training programme for Plan International. The training combined an e-learning platform, live sessions and group coaching and was conducted twice, once in English and once in French. We delivered online capacity strengthening training for Oak Foundation which placed a strong emphasis on participatory approaches. We also delivered online M&E training programmes for Hibiscus and SOFIA.

The number of open online courses we deliver continued to increase as, post-pandemic, online courses become an established form of learning. Our expertise in this area continues to grow as we monitor, evaluate, and learn from our experiences. Our approach to online learning, a combination of live sessions, and self-paced activities on our e-learning platform and mentoring, offers many benefits. These include greater flexibility for the learner, increased personalisation, and more time for reflection and for the application of learning to a learner's specific context.

Training achievements in 2021-22

- **9** open online training courses were run, with a total of **66** live sessions
- Our open online courses had a total of **165** participants, of whom **55** were based in the global South
- We trained participants based in a total of **48** countries, of which **30** were in the global South
- Participants rated our courses an average of **8.2 out of 10**

Strengthening Small Organisations with Big Ambitions

Strengthening Small Organisations with Big Ambitions is a two-year INTRAC project aiming to support small UK charities working internationally, to improve their resilience and provide more effective support to partner organisations and communities overseas. Funding was provided by the UK Foreign, Commonwealth & Development Office (FCDO) through a Small Charities Challenge Fund (SCCF) Capacity Development Grant.

The programme of support provided by INTRAC was co-created with 16 participating organisations in March 2021. Since then, INTRAC staff and members of our network have delivered training courses, provided mentoring sessions, and produced a series of five toolkits accessible to all. These activities have covered topics identified as priorities by the participating CSOs, which include monitoring, evaluation, and learning (MEL), partner capacity strengthening, strategic planning, advocacy, and exit and transition.

Participation in the programme has allowed small UK organisations to benefit from high-quality support which would not normally be accessible to them. Through the targeted activities, and the toolkits available to all, INTRAC aims to help CSOs become stronger, and better able to achieve a positive impact in the global South.

Training Access Scholarship (TAS)

As part of our efforts to broaden access to high-quality support for civil society, INTRAC has initiated a new Training Access Scholarship (TAS). This allows staff of small civil society organisations based in a select range of countries in the global South to access any of our training courses for a small nominal fee, instead of the full course cost.

During 2021-22, TAS participants joined us for online courses on monitoring, evaluation and learning (MEL), advanced monitoring and evaluation systems, partner capacity strengthening, and advocacy strategy and influencing skills. Ten scholarships were awarded, one each to participants from Ethiopia, Uganda, Ghana, Kenya, Zimbabwe, Malawi, Colombia, Vietnam, Cambodia, and Turkey.

INTRAC's approach to partnership

In order for INTRAC to achieve our mission, it is critical that we work in partnership with others; and we aim for these partnerships to be not only effective, but also to conform to high ethical standards. In late 2021, we formalised this way of thinking by publishing and adopting a new ethical partnership commitment. This document sets out seven key principles. These are: diversity and Inclusion; shared vision and values; complementarity of purpose and value added; independence; transparency and mutual accountability; clarity on roles and responsibilities; and commitment to joint learning. While differences in context may require different approaches, we strive to ensure equitable partnership that all of our work respects these key principles.

5 HIGHLIGHTS OF 2021-22: AGENCY

Supporting INGOs and funders to build equitable relationships with and increase the agency and voice of their partners in the South

Within the development space, international non-governmental organisations (INGOs) and funders occupy a critical position. The way they design and implement their interventions has major implications for CSOs in the global South. In 2021-22, INTRAC has continued to work proactively with INGOs to promote the development of more equitable relationships between INGOs and funders on the one hand, and their Southern partners on the other.

INTRAC has long worked with numerous INGOs and funders and this continued over the past year. This included the continuation of our longstanding relationship with Oak Foundation, for whom we undertook a novel "capacity strengthening for exit" programme in Ethiopia. This aimed to preserve and enhance the agency of the Foundation's partners, by helping to leave them with greater resilience. In its design, this programme helped to shift the power, as it was co-designed with and operated in partnership with the Ethiopian organisation AGAR.

Embedding best practice, including through support to large programmes

INTRAC has a history of working in support of large, complex programmes of civil society support – often in the role of a monitoring, evaluation, and learning (MEL) partner. This work continued in 2021-22. Highlights in this area included continuing support to reviews undertaken by the Independent Commission for Aid Impact (ICAI), a MEL role within the Media for All consortium, and taking the lead on the closure of The Development Alternative (TDA). Through involvement with these and other programmes, INTRAC seeks to identify learning and embed best practice in support of the best possible outcomes for civil society organisations in future.

Bringing the voice of people affected by UK aid into ICAI reviews

The Independent Commission for Aid Impact (ICAI) scrutinizes how UK aid is spent, reporting directly to the UK parliament. Since 2019, INTRAC has been a part of a consortium led by Agulhas Applied Knowledge which acts as a service provider to the ICAI Commissioners, helping them to deliver independent reviews and reports on UK aid spend.

Wherever possible, the Commissioners are committed to ensuring that the views and experiences of people affected directly or indirectly by UK aid are brought into the review process and this is where INTRAC is involved. During 2021-22, INTRAC continued to draw on our experience of participatory methodology, community engagement, and feedback processes in support of ICAI reviews. Recent reviews have centred on topics such as education, safeguarding, democracy and human rights. Each review involves a small amount of detailed research which provides INTRAC an opportunity to reconnect with and sometimes expand its network of national consultants. Recent reviews have focussed on Pakistan, Tanzania, Nigeria and Colombia. For INTRAC, supporting the ICAI review process contributes to our mission by strengthening the voice of people affected by the aid system.

Supporting independent media in the Western Balkans

Media for All: Supporting Greater Media Independence is a 3-year project funded under the Conflict, Stability and Security Fund (CSSF) of the UK Foreign, Commonwealth and Development Office (FCDO), which ends in June 2022. INTRAC is the monitoring, evaluation, and learning (MEL) partner for the implementing consortium, which is led by the British Council in partnership with the Balkan Investigative Reporting Network (BIRN) and Thomson Foundation.

The project aims to build citizens' trust in and engagement with more independent, financially sustainable, local media in the region through providing grants for business development and engaged citizens reporting, along with technical capacity support to 85, mainly local, media outlets in six countries – Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia, and Serbia.

MEL has been embedded from the project design stage, starting with development of the Theory of Change, and has involved a wide range of methods. Key activities in 2020/ 21, included finalising the project's baseline and setting up regular monitoring processes including quarterly web analytics surveys of all the media outlets, and quarterly 'team self-reviews' for the project team to analyse progress, learn and adapt activities as needed. During early 2021/22, we completed the project's mid-term review, and subsequent adaptation of the Theory of Change, while in recent months we have been focussing on endline activities to understand the project's impact and to generate learning to inform future work in the region. These have included: endline capacity self-assessments with all outlets; an audience size and perception survey, and content analysis with a Tracer Study sample of 23 outlets; an outcome harvesting exercise; as well as 'deep dive' research into the impact of the project's gender policy work and a learning brief on 'gender transformative approaches to programming'. The final quarter will see a final event in Novi Sad, along with consolidation of the project's endline results and learning into a final report.

Continuing MEL support to The Development Alternative during its closure

The Development Alternative was a DFID-funded programme that ran from July 2018 to February 2022, led by Restless Development and a consortium of 6 other partners, including INTRAC as the MEL lead. The programme sought to shift power to young people and communities so that they can lead change.

INTRAC's main involvement was as the monitoring, evaluation and learning partner, with a strong focus on learning and adaptive management. Some of our work included the establishment of MEL frameworks, support for ongoing monitoring, developmental evaluations, strategy reviews, the development of learning outputs and the coordination of a responsible exit strategy.

The work was based on three pillars: supporting youth CSOs globally, trialling an innovative youth-led accountability mechanism, and general influencing and advocacy.

Though the programme was brought to an early end by FCDO budget cuts, TDA achieved many successes including the establishment of a burgeoning community of practice for global youth CSOs as well as evidence that youth-led accountability improves community attitudes to youth leadership, improves community engagement with development projects, and increases community confidence in the accountability process. Following the end of TDA, a number of outputs will be published in 2022-23, including an accountability "cookbook" produced by INTRAC.

6 HIGHLIGHTS OF 2021-22: INFLUENCING

Facilitating exchange and contributing to policy

Working to facilitate the exchange of ideas and to contribute to policy is the third area of INTRAC's theory of change. In 2021-22, we continued to share learning and promote debate not only through our communications, publications, and events, but also in the course of our consultancy work.

Through our publications, we have sought to promote dialogue and exchange on key topics of relevance to civil society. This has included a paper by Principal Consultant Rod MacLeod on the transformative potential of core grant funding, co-published with Laudes Foundation and supported with a series of blogs. We have also published a blog series on exit and leadership succession in Ethiopia, and individual blogs on learning during COVID-19, the "Learning from Women" project, and transformative collaborations.

In March 2021, INTRAC gathered over 140 civil society practitioners for an online discussion on the role of organisational development in the effort to shift the power in the development space. This served as part of the celebration of INTRAC's 30th anniversary, and as the culmination of a blog series with contributors drawn from our staff and our wider network. During the year INTRAC also published three new entries in our Praxis Series of papers, and completed the M&E Universe resource with a total of 119 freely accessible papers.

Influencing policies

Wherever possible, INTRAC aims to identify opportunities to influence civil society policies and programmes to promote the development of a strong, resilient civil society sector. One way in which we continued to do this in 2021-22 is through our work on evaluations. INTRAC undertakes evaluations not only to help organisations gauge the effectiveness of their interventions, but also to encourage decision-makers to improve the ways they provide support to civil society. During the year, INTRAC conducted conventional, longitudinal, and developmental evaluations for a wide range of clients including Christian Aid Ireland, the British Council, and Denmark's foreign aid programme (Danida).

Evaluating and influencing Denmark's support to civil society

INTRAC has a longstanding relationship with the Danish Ministry of Foreign Affairs (MFA) and has undertaken several pieces of work related to Denmark's foreign aid programme (Danida). Beginning in August 2020 and continuing into 2021-22, INTRAC worked together with the Nordic Consulting Group on an evaluation of Danish support to civil society. This covered support delivered through Danish organisations to around 650 partner organisations in the global South.

The evaluation aimed to stimulate evidence-based learning, and produced three thematic studies – these focused on Danish public engagement, strengthening civil society in the global South, and the humanitarian, development, and peace nexus. INTRAC and Nordic Consulting Group fed back to Danida *during* the evaluation, and not only at its conclusion, helping to influence future civil society support in real time. This unusual and strongly influential approach reflects our strong rapport with Danida, and our shared interest in the processes of localisation and shifting the power.

Conducting a developmental evaluation for Christian Aid Ireland

Between June and December 2021, an INTRAC team – comprised mainly of members of our network – conducted a developmental evaluation of the Irish Aid-funded Programme Grant II. This Christian Aid Ireland project was implemented by 39 local partners in seven countries, and its Key objectives relate to human rights, peacebuilding and gender equality.

Using a developmental evaluation approach, the team enabled feedback to the client during the process. This helped deliver a more participatory exploration of emerging results. This approach also helped to manage the challenges of evaluating work in uncertain contexts where change is hard to predict. Further, it helped to account for the effects of COVID-19, which had unexpected effects, both positive and negative.

Publications and knowledge sharing

As part of its commitment to sharing knowledge and best practice within the civil society space, in 2021-22 INTRAC continued to produce and share a number of publications rooted in experience. In addition, INTRAC has participated in external events to share learning and expertise. For example, in May 2021, staff member Pauline Salin and network member Nigel Simister presented to Expertise France's M&E Forum on the topic of monitoring and evaluating capacity strengthening work.

Blog series and event – shifting the power through organisational development

INTRAC reached its 30th anniversary in November 2021. The process of shifting the power in the civil society sector was chosen as our focus for the first phase of our celebrations of this milestone, during January, February, and March 2022. INTRAC staff and network members wrote a series of blogs exploring this theme, covering topics such as the need to localise consultancy, the risk of focusing excessively on off-the-shelf tools, and the collaboration between INTRAC and local consultancy AGAR in Ethiopia.

The blog series led into a successful online event on March 23, 2022, which attracted over 140 civil society practitioners from around the world. The event had four speakers: INTRAC Principal Consultants Rick James and Lucy Morris were joined by Angela Zamaere Smith and Nancy Akanbombire. INTRAC produced a full audio recording, audio highlights, and a downloadable event summary for those unable to join on the day.

Sharing experience and knowledge through Praxis Series papers and the M&E Universe

During the year, INTRAC continued its longstanding practice of producing high-quality publications rooted in civil society practice. These included entries 12, 13 and 14 in INTRAC's long-running Praxis Series of freely accessible papers. These covered leadership transition in Ethiopia, sustainable exit, and a joint learning pilot on capacity strengthening, respectively. Both INTRAC staff and members of our network contributed to these publications, and to the 15 blogs published during the year.

Through our publications we have also collaborated with other organisations. Principal Consultant Rod MacLeod authored the paper, "Core grants: the long and winding road to transformative funding" (April 2021) which was co-published with Laudes Foundation. INTRAC also began a communications partnership with the West Africa Civil Society Institute (WACSI), through which we aim to exchange learning and grow the reach of our respective publications. Additionally, the M&E Universe – our repository of free papers on various topics related to monitoring and evaluation – was completed in 2021, reaching a total of 119 papers.

7 STRATEGIC AIMS AND PRIORITIES FOR 2022-23

We believe that a strong and effective civil society focused on social justice is key to challenging inequality and eradicating poverty. To this end, we will continue to implement our key strategic priority areas:

1. INCREASE ACCESS: Through improved national and international support for civil society actors, organisations and networks
2. STRENGTHEN AGENCY: Through value driven consultancy, training and capacity strengthening to enable stronger civil society organisations and networks in the global south – in relation to their INGO and funding partners, and within their national, regional and global operating contexts
3. INFLUENCE CIVIL SOCIETY CONTEXTS: Through sharing learning and facilitating debate about the role of civil society and how best to support it, collaborating to build diverse and inclusive civil societies and shifting power to create a positive enabling environment for civil society to thrive.

In this, we will continue to be guided by our values: putting people at the centre, enabling change and transformation, collaboration, utility, integrity, inclusion, and diversity

In 2021 we invested attention in diversifying our board of trustees, with particular emphasis on recruiting trustees from and based in the global south. We are delighted that we now have board members based in 5 different countries across the globe. As we move forwards into 2022 we are actively considering what it means to shift our own power, and how we can put our commitments to equity, inclusivity and diversity into practice at every level within INTRAC and with our stakeholders.

We will evolve our work in a range of different ways including:

- **Consultancy and training**: which includes short-term discrete interventions, open access training and multi-year programmes of work
- **Learning partnerships**: bringing the best of our technical expertise in monitoring, evaluation and learning, organisational development, alongside our training and evidence and insight gathering to accompany global actors and their national partners on their developmental journeys to enable stronger civil society organisations, application of learning and greater impact.
- **Strategic partnerships**: establishing long-term relationships with like-minded actors to develop work together, based on mutual trust, learning and reciprocity.

We will adapt our approach

- **Strengthening engagement with and management of our network of non-staff consultants** who are central to delivering INTRAC's mission. Our aim to advance the localisation and shift-the-power agendas requires that we be able to draw on and work with an extensive and diverse network of local consultants and partners across the world, and especially in the South.
- **Continuing to enhance and strengthen our training offer**, catering to the need for online learning and building on the excellent content that has been developed already.

We will enhance our impact and learning

- **By developing new insight on issues** civil society organisations are grappling with by drawing on and systematising learning from our advisory work that enables us to determine broader sector needs, and helps us to identify core learning questions,

generating knowledge which we will share through open events, training and resources, providing thought leadership to the wider sector

- **By reflecting on our Theory of Change** with staff and the wider network on whether and how we are making a difference in shifting the power towards more impactful and resilient civil society organisations, stronger national capacity support networks and a stronger voice for national civil society organisations in shaping development policy and practice.

8 FINANCIAL PERFORMANCE

Results for the year

The result for the year ended 31 March 2022 was an unrestricted deficit of £7,728 (2021: deficit £85,816; 2020: surplus £18,962).

This is considered to be an acceptable outturn for the period given the uncertainties faced previously due to the COVID-19 pandemic and is as a result of changes implemented during the year to transition the organisation to a sustainable financial footing following the deficit last year.

Income

INTRAC's funding model is based on fees for work delivered on behalf of clients and grants, and other forms of income in support of research and programmes. The majority of our income is earned through consultancy contracts representing £1,621,652 or 87% of turnover (2021: £1,344,290 or 86%) and training services £248,953 or 13% of turnover (2021: £214,864 or 14%)

Consultancy contracts include work supporting research as well as consultancy work providing MEL (Monitoring Evaluation and Learning) and OD (Organisational Development) services.

Our income for the year ended 31 March 2022 was £1,870,605 (2021: £1,559,154). The overall increase compared to last year is driven mainly by the higher number of external consultants' days and an improvement in income from trainings services due to a good number of participants per course achieved through the move to on-line training.

Expenditure

INTRAC would be unable to deliver the support it provides without the skills and knowledge of its staff and network of external consultants. This is reflected in the breakdown of its cost structure. Staff and external consultants account for 84% (2021: 84%) of our costs.

Total expenditure was £1,898,763 (2021: £1,669,418)

Whilst the proportion of overall costs for staff and external consultants remains broadly similar to last year, a small reduction in staff costs was offset by a larger increase in the costs of our external consultants due to the additional volume of consultancy services provided in the period.

Reserves policy

The trustees have considered INTRAC's reserve requirements based on future plans and an assessment of financial risk. INTRAC requires reserves to:

- cover fluctuations in contractual income;
- provide sufficient working capital;
- absorb external shocks such as foreign exchange movement; and
- invest in organisational development and service development.

Working capital requirements are reviewed on a quarterly basis. This assessment includes reviewing current financial performance, financial plans, current spending commitments and obligations, risks and their probable financial impact.

The trustees have assessed that to meet short term working capital requirements, a minimum reserve level should be held in the range of 8-13 weeks of expenditure. This is equivalent to a range of between £250,000 and £400,000 (at current levels of expenditure).

The trustees have a medium term aim to build additional financial capacity (beyond the minimum working capital requirements) to free up financial resources to invest in the charity to ensure our relevance in a changing context of international development.

At 31 March 2022 INTRAC held unrestricted funds of £310,743 (2021: 318,471 , equivalent to around 10 weeks of expenditure). Of this £40,000 has been designated for spend in the current year as the charity transitions to a 'remote first' working arrangement.

Going Concern

The trustees have considered the appropriateness of preparing the accounts on a going concern basis. The charity's reserves levels continue to be within the necessary range to satisfy the reserves policy.

Reflecting the transition plans in the process of being implemented, trustees have agreed a breakeven budget for the next financial year and continue to closely monitor the pipeline of new work and expected cash flows for the next 12 months and beyond.

The trustees are satisfied that these projections and the ability of the charity to manage its key risks (see below) give sufficient assurance to conclude that the going concern basis is appropriate.

Defined Benefit Pension Liabilities

INTRAC is a member of a multi-employer pension scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK as it included a guaranteed fund growth. It is not possible for INTRAC to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, INTRAC accounts for the scheme as a defined contribution scheme.

Due to a funding shortfall, the Trustees of the pension scheme have asked the participating employers to pay additional contributions to the scheme. INTRAC has included a provision for these contributions in its accounts. At 31 March 2022 the provision stood at £29,522 (2021: £39,523; 2020: £46,830). More details are provided in note 16 to the accounts.

9 STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. The members who are the trustees have a liability of £1 on the winding up of the charitable company. International Non-governmental Organisation Training and Research Centre (INTRAC) is a registered charity, registered in England, number 1016676 and was established on 18 November 1991. It is governed by its Memorandum & Articles of Association. The company number is 2663769. The company was established with general charitable objectives as explained earlier in this report.

Trustees may serve two terms of three years with re-election at the end of the first term. Trustee vacancies are advertised, and shortlisted applicants are invited to discuss their candidacy with the Trustee Recruitment Panel. This comprises up to three trustees and the Chief Executive. The panel recommends the appointment of selected applicants to the Board, for approval by a majority of the trustees. New trustees are invited to INTRAC, before their election, for sessions with the chair and staff to be briefed on the operations of the charity and their obligations. Copies of the current Charity Commission guidelines for trustees are also made available to new trustees.

The Trustees are responsible for setting the strategy and monitoring the progress of the organisation and meet as a group at least four times a year to do this. The Trustees have delegated the day to day running of the charity to a Chief Executive.

The Chief Executive is in regular contact with the Chair and other Trustees through subgroups, such as the Finance Committee. The Finance Committee reviews financial performance and provides more detailed input on budget setting through quarterly meetings, making recommendations to the full body of Trustees.

The trustees, who are also the directors for the purpose of company law, who served during the year were:

1. Yvonne Taylor	Chair (appointed Dec 2021, Trustee since Dec 2018)
2. Sue Turrell	Deputy Chair (appointed Dec 2021, Trustee since Dec 2017)
3. Jonathan Orchard	Treasurer (appointed October 2018)
4. Sam Bickersteth	Trustee (retired September 2021)
5. Catriona Dejean	Trustee (appointed December 2018)
6. Carolyn Miller	Chair (retired December 2021)
7. Alexander Knapp	Trustee (appointed December 2020)
8. Suzanne Hammad	Trustee (appointed June 2021)
9. Smruti Patel	Trustee (appointed June 2021)
10. Charles VanDyck	Trustee (appointed June 2021)
11. Lily Maćków-McGuire	Trustee (appointed June 2021)
12. Alfred Brian Agaba	Trustee (appointed June 2021)

The Interim Chief Executive in the financial year was Peter Sargent.

The pay of the Chief Executive is set by the Board, bearing in mind market rates. The rates of pay of all other members of staff, including the senior management team, are subject to a market review upon recruitment. Current policy is to award cost of living adjustments to all staff on an annual basis, in line with rises in CPI and subject to affordability; and to review levels of pay against market rates every 3 years.

Risk management

A strategic risk framework supports the trustees to have visibility and oversight of the key risks faced by the charity and the measures being pursued to manage these risks. The framework is updated quarterly and is reviewed by the finance and risk committee.

Key risks facing the charity at the current time include:

- INTRAC's key strategic risk is a failure to actively engage with and respond to wider challenges facing the sector: of legitimacy, diversity and shifting the power. It is important to reimagine INTRAC into the future in order to secure our ongoing impact, relevance and financial model

- INTRAC's overall financial position remains dependent on shorter-term projects and the expertise and reputation of a small number of employees. Our work on strategy and external networking to strengthen the network, establish new and diverse partnerships, and longer-term high value projects, is important for stability and strategically aligned work into the future to secure the charity's financial security in the medium term and beyond

- We recognise that INTRAC's staff and network of consultants is our key asset, and a key risk is that they become too homogenous. We need to continue to diversify who we include in our delivery work, and work through how they are included so that we attract and retain quality individuals to the team with diverse backgrounds and skillsets
- As staff adjust to new ways of working, staff well-being is also a challenge, alongside the ongoing challenges of balancing consultancy delivery with broader ambitions of strategic thinking, sharing learning and providing thought leadership

A series of internal working groups are in place to work on specific projects including key risk areas identified. The current and projected financial position, including the pipeline of new work, is closely monitored by trustees.

Related Parties

Trustees may receive remuneration for provision of other services as agreed by the Board in accordance with our governing document. One contract was made under these arrangements in the last 3 years.

Additionally, the partner of one Trustee is regularly engaged as an external consultant. These contracts are made under normal commercial arrangements.

Fundraising

INTRAC does not pro-actively engage in public fundraising activity. Consequently, it is not registered with the Fundraising Regulator.

Accounts

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the Accounts and comply with the INTRAC's governing document, the Companies Act 2006 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) (effective 1 January 2019)".

Disclosure of audit information

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Auditor

The auditors, Ross Brooke Limited, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

10 STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of International Non-Governmental Organisation Training and Research Centre ("INTRAC") for the purpose of company law, are responsible for preparing the Trustees' 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 INTRAC and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 INTRAC 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 INTRAC and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of INTRAC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

This report has been prepared in accordance with the small companies regime under Section 419(2) of the Companies Act.

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Y Taylor (Chair)

Trustee

Dated: 20 October 2022

11 INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report to the Members statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC")

OPINION

We have audited the financial statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC") (the 'charitable company') for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit ; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 23, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- the nature of the charity and sector, control environment and operating performance;
- the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- any matters we identified having reviewed the charity's policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Caroline Webster FCA
For and on behalf of Ross Brooke Limited
Statutory Auditor
Suite I
Windrush Court
Abingdon Business Park
Oxfordshire
OX14 1SY
Date: 18/11/22

12 STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Year ending 31 March 2022 Unrestricted Funds £	Restricted Funds £	Total £	2021 Total £
Income from					
Donations and legacies	3	20,413		20,413	-
Charitable activities	4	1,541,280	329,325	1,870,605	1,559,154
Investments	5	17		17	170
Other	6			-	24,278
Total Income		1,561,710	329,325	1,891,035	1,583,602
Expenditure on:					
Charitable activities	7-10	1,569,438	329,325	1,898,763	1,669,418
Net (outgoing)/incoming resources		-7,728	-	-7,728	-85,816
Gross transfers between funds		-	-	-	-
Net movement in funds		-7,728	-	-7,728	-85,816
Total funds brought forward		318,471	-	318,471	404,287
Total funds carried forward		310,743	-	310,743	318,471

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

13 STATEMENT OF FINANCIAL POSITION

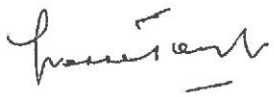
	Notes	31 March 2022 £	31 March 2022 £	31 March 2021 £	31 March 2021 £
Fixed assets					
Tangible fixed assets	11		9,186		10,169
Current assets					
Stocks	12	1,171		1,223	
Debtors	13	394,494		308,062	
Cash at hand and in bank		278,262		398,689	
Total Current assets		673,927		707,974	
Liabilities					
Creditors: Amounts falling due within 1 year	14	-342,848		-360,149	
Net current assets			331,079		347,825
Total assets less current liabilities			340,265		357,994
Provision for liabilities	15		-29,522		-39,523
Total net assets			310,743		318,471
The funds of the charity					
Restricted funds	17		-		-
Unrestricted funds	18				
General reserves			270,743		298,471
Designated Funds*			40,000		20,000
Total charity funds			310,743		318,471

*Note 18.

Company Registration Number 2663769

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12th October 2022.



.....

Yvonne Taylor (Trustee)

.....

Jonathan Orchard (Trustee)

The notes on pages 29 to 41 form part of these accounts.

14 STATEMENT OF CASH FLOWS

	Notes	31 March 2022 £	31 March 2022 £	31 March 2021 £	31 March 2021 £
Cash flows from operating activities:					
Net cash provided by operating activities	22		-114,481		-7,063
Cash flows from investing Activities					
Interest received		17		170	
Purchase of equipment		-5,738		-7,692	
Net cash provided used in investing activities			-5,721		-7,522
Net cash used in financing activities			0		-
Change in cash and cash equivalents during the period			-120,201		-14,585
Cash and cash equivalents at the beginning of the year			398,689		413,274
Cash and cash equivalents at the end of the year			278,488		398,689

15 NOTES TO THE FINANCIAL STATEMENTS

1: Accounting policies

Company information
International Non-Governmental Organisation Training and Research Centre ("INTRAC") is a private company limited by guarantee incorporated in England and Wales. The registered office is Oxbridge Court, Old Fruiterers' Yard, Osney Mead, Oxford, OX2 0ES.

1.1) Accounting convention
The accounts have been prepared in accordance with INTRAC's constitutional document as adopted by the board of Trustees, the Companies Act 2006, the Charities Act 2011 and the Charities Statement of Recommended Practice FRS 102 (effective 1 January 2019).
INTRAC is a Public Benefit Entity as defined by FRS 102.
The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.
The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2) Going Concern
The Trustees have reviewed the performance of the charity along with forecasts for activities over the next 12 months. The assessment considered likely adverse events and environmental conditions. They have concluded that the charity holds sufficient reserves to enable it to continue to meet obligations as they become due and to continue to meet its charitable objectives. Plans are in place to ensure that this does not change for the foreseeable future. On this basis they believe that the going concern basis of accounting is appropriate.

1.3) Charitable funds
Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. The funds are expendable in accordance with the budget agreed at the beginning of each project.
Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. They include income from consultancy, in-house and open training, publications and open donations.

1.4) Incoming resources
Income is recognised when the INTRAC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the INTRAC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fee income from charitable activities comprises fees charged for service provision including training and consultancy work is recognised as it is earned under the contract. Income is deferred when fees are received in advance of the work or courses to which they relate.

The charitable activities of INTRAC have been abbreviated in the accounts. They are as follows:

- Research in aspects of relief and development and publications related to all aspects of the work ("Research"). These activities are delivered through a mix of consultancy, grant funded and editorial services.
- Training of staff in relief and development organisations ("Training"). This may be delivered as part of a scheduled programme of courses or as commissioned work for a particular client.
- Consultancies in capacity building, management, organisational development, reviews, research and evaluations of relief and development ("Consultancies")

1.5) Resources expended

Charitable expenditure comprises those costs incurred by the charity 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 are those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and other payments to the external auditors.

All costs are allocated between the expenditure categories of the SOFA (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 the basis of staff time, as weighted to reflect relative salaries of the staff employed. In previous years the apportionment had been done on the basis purely of staff time but it is felt that weighting provides a more accurate basis for apportionment. Prior year figures have been restated accordingly as shown in notes 7 and 8.

1.6) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	33.3% straight line

1.7) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8) Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9) Financial instruments

INTRAC has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are recognised at transaction price.

De-recognition of financial liabilities

Financial liabilities are derecognised when the INTRAC's contractual obligations expire or are discharged or cancelled.

1.10) Employee benefits
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11) Retirement benefits
The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Re-measurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

1.12) Leases
Rentals payable under operating leases, including any lease incentives received, are charged to the Statement of Financial Activities on a straight line basis over the term of the relevant lease.

1.13) Taxation
The trust is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

2: Critical accounting estimates and judgements

In the application of the INTRAC's accounting policies, the trustees 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 that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements
Deferred and accrued income

At any one time INTRAC will have a number of projects active. Project values are calculated on the basis of consultants' time needed to complete the work and associated rechargeable expenses. As such we use the actual time spent and actual expenses incurred to date as the basis for determining how much of the project is complete and hence the value of the work done. Timing differences may occur when calculating work done to date and when an invoice is raised for each completed project phase, in which case either the calculation would result in recognising accrued income or deferred income. The basis on which this is calculated follows the principles as stated in the 2019 SORP in recognising income on a receivable basis. If there is likely to be a budget overrun compared with contracted amounts then this will be identified as an impairment and any losses are recognised when identified. See notes 1.4 for the policy, note 13 where prepayments and accrued income includes £123,790 (2021: £203,420) of accrued income, and note 14 where the carrying value of deferred income is stated.

3 Donations and legacies

	Year ended 31 March 2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Donations and Legacies	20,413	-	20,413	-
For year ended 31 March 2021				
Donations and Legacies	-	-		-

4 Charitable activities

	Year ended 31 March 2022				2021
	Research	Training	Consultancies	Total	Total
	£	£	£	£	£
Unrestricted funds	71	248,953	1,292,256	1,541,280	1,099,758
Restricted funds	329,325			329,325	459,396
Generated through charitable activities	329,396	248,953	1,292,256	1,870,605	1,559,154
For year ended 31 March 2021					
Unrestricted funds	29,165	205,928	864,665		1,099,758
Restricted funds	450,460	8,936	-		459,396
Generated through charitable activities	479,625	214,864	864,665		1,559,154

Included within income above is an increase in deferred income of £639 (2021: decrease £64,859). This comprises an increase in deferred income on unrestricted funds of £35,348 (2021: decrease £48,707) and a decrease in deferred income on restricted funds of £34,709 (2021: £16,152).
The carrying value of deferred income is stated in note 13.

5 Investments

	Year ended 31 March 2022			2021
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Interest receivable	-	17	17	170
For year ended 31 March 2021				
Interest receivable	4	166		170

6 Other income

	Year ended 31 March 2022	
	Total Unrestricted Funds	Total Unrestricted Funds
	£	£
Rental Income	-	18,329
Coronavirus Job Retention Grant	-	5,949
Total	-	24,278

7 Charitable Expenditure

	Year ended 31 March 2022				2021
	Research	Training	Consultancies	Total	Total
	£	£	£	£	£
Delivery staff costs	102,719	23,499	290,605	416,823	495,052
External consultants	85,656	66,287	581,045	732,988	510,954
Delivery expenses	6,838	2,577	32,637	42,052	21,655
Grants to partner organisations*	70,173			70,173	83,617
Service delivery cost	265,386	92,363	904,287	1,262,036	1,111,278
Service support staff costs	40,112	63,864	102,836	206,812	175,879
Total service costs	305,498	156,227	1,007,123	1,468,848	1,287,157
Share of support costs	57,218	65,571	294,860	417,649	375,020
Share of governance costs	3,080	942	8,244	12,266	7,241
	365,796	222,740	1,310,227	1,898,763	1,669,418
Analysis by fund:					
Unrestricted funds	36,471	222,740	1,310,227	1,569,438	
Restricted funds	329,325	-	-	329,325	
Generated through charitable activities	365,796	222,740	1,310,227	1,898,763	
For year ended 31 March 2021					
Unrestricted funds	6,119	214,159	989,740		1,210,018
Restricted funds	413,367	8,936	37,097		459,400
Generated through charitable activities	419,486	223,095	1,026,837		1,669,418

* See note 19

8 Support costs

	Year ended 31 March 2022			2021
	Support Costs	Governance Costs	Total	Total
	£	£	£	£
Support costs				
Staff costs	123,975		123,975	202,238
Consultants	113,944		113,944	22,000
Premises and office costs	72,563		72,563	98,388
Other costs	60,220		60,220	48,007
Depreciation	6,947		6,947	4,388
Office dilapidations & associated costs	40,000		40,000	-
Governance Costs				
Audit		10,620	10,620	7,190
Accountancy		-	-	-
Compliance and constitutional costs		1,646	1,646	51
	417,649	12,266	429,915	382,262

Costs are allocated on the basis of staff time, weighted for relative salary of staff members as recorded in INTRAC's The previous basis was to apportion staff costs based just on staff time. However, staff employed in direct service delivery tend to have higher levels of remuneration than those involved in more administrative and clerical support roles, with the result that this basis was resulting in an overstatement of payroll costs associated with support and understating those associated with delivery.

9 Trustees

During the year no trustees were engaged as external consultants.
Further details of contract arrangements are given in note 21 on related party transactions.
There were no similar contractual arrangements in the previous financial year.
No trustees were reimbursed for travel expenses (2021: No trustees were reimbursed). All trustee meetings in the year ending 31 March 2022 were held on-line.

10 Employees

Number of Employees

The average number of employees employed by the company during the year was	2022 Number	2021 Number
Service Delivery	10	12
Service Management	1	2
Service Support	5	4
Total Operations	16	18
Administration	3	5
	19	23

Employment Costs	2022 £	2021 £
Wages and salaries	655,837	774,196
Social security costs	54,968	65,133
Other pension costs	24,084	32,502
	734,889	871,831

Details of outstanding pension contributions are provided in Note 15.
The number of employees whose annual remuneration was £60,000 or more were

	2022 Number	2021 Number
Employees earning £60,001 to £70,000	-	1

The employee whose emoluments exceeded £60,000 in the year ending 31 March 2021 had a retrirement benefit accruing under a defined benefit pension scheme of £Nil.

Remuneration of key management personnel	2022 £	2021 £
Salary	105,371	192,890
Pension	5,279	9,645
	110,650	202,535
Average FTE key management personnel	2	4

11 Tangible Fixed Assets	Fixtures, fittings and equipment
	£
Cost	
At 1 April 2021	49,228
Disposals	0
Additions	5,738
At 31 March 2022	54,966
Depreciation and impairment	
At 1 April 2021	39,059
Disposals	0
Depreciation charged in the year	6,947
At 31 March 2022	46,006
Carrying amount	
at 31 March 2022	8,960
at 31 March 2021	10,169

12 Stocks	2022	2021
	£	£
Finished goods and goods for resales	1,171	1,223

13 Debtors	2022	2021
	£	£
Trade debtors	250,407	76,158
Prepayments and accrued income	144,087	231,904
Other debtors		-
	394,494	308,062

14 Creditors: amounts falling due within one year	Notes	2022	2021
		£	£
Other taxation and social security		40,223	32,456
Deferred income	2	148,490	147,851
Trade creditors		46,227	57,543
Other creditors		4,883	6,341
Office dilapidations and associated expenses		40,000	-
Accruals and deferred rental income		63,025	115,958
		342,848	360,149

Other creditors at the year end	2022	2021
Pension contributions due under defined contribution schemes		
Defined contribution schemes - Ees	2,383	3,195
Defined contribution schemes - Ers	1,667	2,336
Defined benefit scheme deficit contributions	833	810
	4,883	6,341

15 Provisions for liabilities	Notes	2022	2021
		£	£
Retirement benefit obligations	16	29,522	39,523

16 Present value of provisions

	2022	2021
	£	£
Present value of provisions	29,522	39,523

Reconciliation of opening and closing provisions

	Period ending 31 March	
	2022	2021
	£	£
Provision at start of period	39,523	46,830
Unwinding of the discount factor (interest expense)		1,051
Deficit contribution paid	-10,001	-9,710
Remeasurements - impact of change in assumptions		1,352
Remeasurements - amendments to the contribution schedule		-
Provision at end of period	29,522	39,523

Income and Expenditure impact

	Period ending 31 March	
	2022	2021
	£	£
Interest expenses	-	1,051
Remeasurements - amendments to contribution schedule	-	-

Key Assumptions

	2022	2021
	% per annum	% per annum
Rate of Discount	2.53	2.53

17 Restricted Funds

The income funds of the charity include restricted funds. These were funds received where the donor

	Movement in Funds			
	Income	Resourced Expended	Transfers	Balance at 31 March 2022
	£	£	£	£
General Research Fund	166,472	-166,472	-	-
Oak Foundation Exit Strategy Fund	87,423	-87,423	-	-
Small Charities Challenge Fund	75,430	-75,430	-	-
	329,325	-329,325	-	-

General Research Fund

The General Research Fund comprises work with various consortia and foundations undertaking

Oak Foundation Exit Strategy Fund

The Oak Exit Strategy Fund is a grant received from the Oak Foundation for a programme to build the capacity of four Oak Foundation partners in Ethiopia to improve the likelihood of sustainability after the Oak foundation has exited from the partnership.

Small Charities Challenge Fund

The Small Charities Challenge fund is a grant from FCDO's Small Charities Challenge Fund to allow the

18 Unrestricted Funds

Movements on Unrestricted funds are as follows

		Movement in Funds			
	Balance at 31 March 2021	Income	Resourced Expended	Transfers	Balance at 31 March 2022
		£	£	£	£
General reserves	298,471	1,561,710	-1,549,438	-40,000	270,743
Tenant's Repairs	20,000		-20,000		
Remote First				40,000	40,000
	318,471	1,561,710	-1,569,438	-	310,743

The Remote First fund is a provision for singular costs associated with transferring to an entirely remote organisation, particularly IT infrastructure.

19 Grants to partner organisations

INTRAC is not a grant making organisation. However, there are occasions when we receive
During the year ended 31 March 2022 the following grants were made from restricted

	Year ended 31 March 2022	2021
	£	£
a) General Research Fund		
Sub-award payments to implementation partners		
- CDA Colaborative, USA	20,325	75,678
Working with INTRAC as a learning partner		
- Small grants of $2,000 each to five local consulting partners		7,862
To research and develop thoughts on best ways of		
b) Oak Foundation Exit Strategy Fund		
AGAR, Ethiopia	49,848	77
Funding to cover co-ordination of in-country delivery of capacity building support to specific partners of the Oak Foundation		
	70,173	83,617

20 Operating lease commitments

Minimum amounts due under no cancellable contracts

	Year ended 31 March 2022	2021
	£	£
Not later than one year	17,863	40,000
More than one year but less than 5 years	1,629	17,863
	19,492	57,863

The current lease for the property was renegotiated on 11 September 2020 for further 5 years with a rent review and optional break clause after 2 years. The break clause was activated to end the lease on 10 September 2022.

21 Related party transactions

During the year ended 31 March 2019, Yvonne Taylor, trustee was appointed as Trustee. Her partner is engaged as an associate consultant for INTRAC. This engagement was in place prior to the appointment of the trustee. The associate is remunerated on the same basis as other INTRAC associates. Transactions with the associate, post the appointment of their partner as a Trustee, were as follows:

	Year ended 31 March 2022	2021
	£	£
Total invoiced in year	52,132	50,822
Unsettled invoices appearing in trade creditors at 31 March	3,500	-

During the year ended 31 March 2020 one trustee, Philip Vernon, was engaged to work as an external consultant. The contract was reviewed and agreed by the Board in accordance with INTRAC's Articles of Association and undertaken at normal organisational rates. Amounts involved were as follows.
Philip Vernon's term as trustee ended in December 2020.
All payments were prior to this date.

	Year ended 31 March 2022	2021
	£	£
Total invoiced in year	-	18,450
Unsettled invoices appearing in trade creditors at 31 March	-	-

No figure necessary for 2022 as he was no longer a trustee in the year.

22 Cash generated from operations

	Year ended 31 March 2022	2021
	£	£
Surplus for the year	-7,728	-85,816
Adjustments for:		
Investment income recognised in statement of financial activities	-17	-170
Unrealised gain on pension liability		-
Depreciation and impairment of tangible fixed assets	6,947	4,388
Difference between pension charge and cash contributions	-10,001	-7,307
Movements in working capital		
Decrease in stocks	52	-
(Increase)/decrease in debtors	-86,432	81,191
(Decrease)/increase in creditors	-17,941	65,510
(Decrease)/increase in deferred income	639	-64,859
Cash generated from/(absorbed by) operations	-114,481	-7,063

23 Balance Sheet by Fund Category

	Year ending 31 March 2022		
	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	9,186	-	9,186
Current assets	652,670	21,257	673,927
Creditors: amounts falling due within 1 year	-321,591	-21,257	-342,848
Provisions/pensions	-29,522	-	-29,522
Net assets	310,743	-	310,743

	Year ending 31 March 2021		
	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	10,169	-	10,169
Current assets	645,111	62,864	707,975
Creditors: amounts falling due within 1 year	-297,285	-62,864	- 360,149
Provisions/pensions	-39,523	-	- 39,523
Net assets	318,472	-	318,472

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE

England & Wales - Charity number 1016676

Accounts

International Non-Governmental Organisation Training and Research Centre ("INTRAC")

intrac
for civil society

Trustees' Report and Accounts

Year Ending March 31, 2021

TABLE OF CONTENTS

Table of Contents 2

1 Welcome to the trustees' report (including directors' report) 3

2 Our mission 4

3. How we deliver our mission 5

4. Highlights of 2020-21: ACCESS 8

5 Highlights of 2020-21: AGENCY 12

6 Highlights of 2020-21: INFLUENCING 14

7 Strategic aims and priorities for 2021-22 16

8 Financial performance 17

9 Structure, governance and management 21

10 Statement of trustees' responsibilities 23

11 Independent auditor's report 24

12 Statement of financial activities 28

13 Statement of financial position 29

14 Statement of cash flows 30

15 Statement of financial activities prior year comparators 31

16 Notes to the financial statements 32

Legal and administrative information

Charity Number:	**1016676**
Company Number:	**2663769**
Registered office:	**Oxbridge Court, Osney Mead, Oxford, OX2 0ES**
Auditor:	**Ross Brooke Ltd, Chartered Accountants**
	Suite I, Windrush Court, Abingdon, Oxfordshire, OX14 1SY
Bankers:	**NatWest Oxford Central**
	43 Cornmarket Street, Oxford, OX1 3ES

The Financial Statements for the year ended 31 March 2021 contained in this report have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements, and comply with INTRAC's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with Financial Reporting Standard FRS 102, applicable in the UK and Republic of Ireland, effective 1 January 2019."

1 WELCOME TO THE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

2020-21 was a deeply challenging year, both for individuals and for organisations. However, looking back at the way civil society changed and adapted to the unprecedented pressure of COVID-19 gives us hope and inspiration.

At INTRAC, we know that civil society plays a critical role in positive change. The #shiftthepower and Black Lives Matter movements have rightly asked difficult questions about development practice, and are an opportunity to enhance legitimacy and effectiveness.

We are proud to have done what we can to support civil society during this difficult period. Through our consultancy and training work we have shared strategies and best practice that help our partners to increase their impact. Over the course of the last twelve months, we provided support in 63 countries, with 46 clients and partners, on 51 assignments. In 15 of these local consultants played a key role and this is something that we intend to increase in the coming years.

INTRAC's long and positive experience with online learning set us in good stead to move completely to remote approaches. It created an opportunity to provide access to a wider range of participants. In total we trained representatives of 87 organisations, and 98 countries were represented by our diverse cohorts. 36% of participants were from the global South.

INTRAC staff and members of our network have demonstrated their adaptability too, engaging and supporting partners and clients on a remote working basis. We have focused on capacity strengthening through analysis, tools, consultancies, and a new course. We have also continued and deepened our longstanding relationship with Oak Foundation, as we provide strategic accompaniment to their capacity strengthening unit.

We have provided support to a number of large programmes, including The Development Alternative (TDA) and working with Action for Migrants: Route-based Assistance (AMiRA). Research undertaken with Laudes Foundation on flexible funding mechanisms has shown that ....

INTRAC resources were downloaded over 34,000 times, supported by a strong social media showing in which our tweets were seen over 200,000 times and our LinkedIn following exceeded 4,000 for the first time, with many followers in the global South.

We welcomed several new staff who joined over the past year. We also said farewell to our Chief Executive, Jim Emerson, in December 2020, and Peter Sargent joined as interim Chief Executive in January 2021.

It has been a challenging year financially for INTRAC and we experienced a deficit as we streamlined activities and invested in changes in our delivery model. Even with this financial result, our reserves position remains relatively strong for our scale of operation.

In January 2021 we launched a organisational review plans for strengthening INTRAC's own organisational effectiveness and efficiency which will be implemented into next year. This will ensure that INTRAC clarifies its role in the new context, ensuring our added value to the sector over the years to come.

We would like to say a huge thank you to all our staff, members of our network, clients and all partners for your active engagement and your highly valuable inputs to help achieve our mission.

2 OUR MISSION

INTRAC's mission is to strengthen and support the capacity, engagement, and effectiveness of civil society, especially in the global South - in order to change societies for the better.

Our aims:

- **To help organisations develop and grow.** We provide services which actively strengthen civil society, and we accompany organisations as they develop and strive to achieve their goals.
- **To support learning and adaptation.** We promote the gathering and use of information to ensure quality, accountability, and evidence-based decision-making. We listen, facilitate learning, and share knowledge and insights.
- **To influence and inspire.** We champion policy, practices, and learning that enable civil society to operate freely.

Who we are

INTRAC is a not-for-profit organization, which has been supporting the work of civil society around the world since 1991. We have a small staff headquartered in Oxford, UK. We collaborate with an extensive global network of trainers, consultants, researchers and like-minded organisations who share our passion for civil society. Over the past 30 years we have worked directly in 120 countries. We stand out as a reliable and trusted partner. We are dedicated to co-creating innovative ideas to enhance civil society programmes, and to providing practical solutions to tackle challenges.

Who we work with

INTRAC works with all forms of civil society organisations, including emerging forms of civil society, movements, solidarity groups, and their support networks in the south. We also work with institutions like NGOs, donors and foundations, the private sector, research institutes, and governments. We work with individuals who share our goal of a stronger civil society, and who share our values.

3. HOW WE DELIVER OUR MISSION

In 2020-21, we structured our work around three strategic priorities:

Increasing access for civil society actors to support services in the global South. Through our work we strive to enable civil society actors to get high-quality and relevant support to improve their organisational resilience and health, increase their effectiveness, strengthen their leadership, and demonstrate integrity and accountability. Working more with our diverse network of non-staff consultants based in the global South and expanding our training offer were key ways for addressing this priority.

Supporting INGOs and funders to examine and adapt their strategies, accountability mechanisms, funding policies, power distribution, and governance structures to build equitable relationships with and increase the agency and voice of civil society in the global South. We set out to expand our proactive engagement with foundations, donors and INGOs through capacity strengthening programmes and monitoring and evaluation activities.

Facilitating cooperation and exchange to influence policies. We sought to do this by bringing to the fore local knowledge, agency and leadership, and by sharing evidence and insights from practice. We aimed to engage with emerging thinking on what organisations of the future would look like.

We set these objectives for ourselves against a backdrop of interconnected global challenges related to climate change, social inequality, geopolitical flux and the emerging effects of the COVID-19 pandemic. While much changed in our ways of working, in everything that we did we held to our core beliefs and principles, promoting participation and collaboration, providing impartial advice based on practical experience and grounded in evidence, and always putting the interests of an independent civil society first.

The following pages offer highlights of our activities.

INTRAC in 2020-21 at a glance

- **16** countries worked in - 63 including multi-country programmes
- **13** in-house training courses delivered, plus 8 open scheduled courses
- **46** unique clients provided with consultancy or in-house training support
- **51** distinct consultancies undertaken, excluding training courses
- **15** consultancies were undertaken in part by local consultants in the global South

Going virtual

2020-21 threw up unprecedented challenges, but also opportunities. We had to rapidly adjust our ways of working, closing the INTRAC office and setting up new and existing staff to work from home. We had to cancel all face-to-face training and cancel all travel. We had to find alternative ways to work directly with partners and clients on organisational development programmes. We had to explore how to gather data from multiple locations for evaluations at a distance.

In addition to changing our own ways of working, INTRAC was also able to help other organisations strengthen their own digital skills. In February and March of 2021, an INTRAC team undertook a review of work by the British Council to adapt 19 of their programmes to digital methods. INTRAC also took part in an online event in August 2020, in which Community World Service Asia (CWSA) sought to share knowledge of remote monitoring techniques.

Going virtual: challenges and opportunities

Shifting to remote working

With the INTRAC office closed we had to swiftly adjust to remote working, building on our prior experience with online collaboration tools such as Mural, and setting up new online systems for internal work. We also took important steps to continue key parts of our external engagements, such as moving our current training courses online and co-designing new courses. We have led a series of digital workshops with staff, network consultants and partners on the impacts of the pandemic to different contexts and organisations, and what our next steps should be. We have also engaged on the pertinent topic of responsible exit and transition for INGOs.

Alternative ways of gathering data

Lockdowns and grounded flights have been a common feature of the past 12 months, resulting in significant obstacles for much of our international work. As part of our evaluation of the Change the Game Academy programme, our researchers based in Burkina Faso and Kenya had to adapt to the challenge. In Kenya, local consultants William and Beryl managed to complete their interviews and meetings ahead of schedule, noting that interviewees were easier to pin down as most were working from home. However, they reflected that overreliance on online platforms like Zoom excludes the most marginalized voices, an important learning that has been echoed by many of our team across other projects.

The lessons we've learned

Beyond the effects of the COVID-19 pandemic, we also had to face up to difficulties in programmes and relationships, as well as coping with types of funding that differ to the norm.

As the impact of COVID-19 hit, budgets were cut on some of the programmes and initiatives we were working on. A research grant from a foundation was cut at the last minute. Decision-making on the capacity strengthening grant for the Small Charities Challenge Fund was delayed. We had to revise our budgets for the AMiRA programme and The Development Alternative to accommodate cuts to the financial envelope. We were unable to identify sources of potential funding for proactive initiatives we were developing with CWSA and AGNA. All of this put pressure on INTRAC's financial systems and staff assigned to these projects as we responded to requests for budget revisions by rethinking methods and approaches; and as faced the disappointment of putting good ideas on hold.

Sometimes ending a partnership is the right thing to do

Our annual review is a space to highlight the things that have gone well, that have enabled INTRAC to achieve its objectives. However, not everything works out as we would hope. In 2020-21 we started work on a five-year initiative with the Aga Khan Foundation (AKF), funded by USAID, called Local Impact. INTRAC [and its consortium partner CDA] received a sub-award as the Global Learning Partner with a remit to support monitoring, evaluation, research and learning (MERL) at global level and in three countries in Central Asia.

We faced obstacles, however. As we advanced with the design and implementation of activities to support the MERL system, it became clear that the approach to learning promoted by the INTRAC-led consortium was not aligned with the approach to learning that AKF envisaged. We agreed to disagree and dissolved the partnership, winding up our work in May 2021. There was valuable learning to gain from this experience which INTRAC will build into future initiatives.

Communicating learning and best practice

The INTRAC website is a resource with a global reach – in the South, it has a particularly strong base of users in Nigeria, India, Kenya, the Philippines and Tanzania. In total, the website received over 230,000 pageviews during 2020-21. In addition to updates on the work of INTRAC, it provides practical advice and shares knowledge and examples of best practice.

Over the course of the year, INTRAC published 15 blog posts which covered topics including responsible exit, remote evaluation, organisational development, and adapting to the context of COVID-19. We have also published four reports and papers, including Praxis Series Paper No. 11, which focuses on a global Theory of Change process undertaken by the Mothers' Union (MU). These publications continue INTRAC's tradition of knowledge products rooted in experience and made available to all. During the year, INTRAC resources were downloaded over 34,000 times.

INTRAC uses social media to share our materials and those of our partners and likeminded groups. During the year, our tweets were seen over 200,000 times and our LinkedIn following increased by a fifth to exceed 4,000 for the first time.

4. HIGHLIGHTS OF 2020-21: ACCESS

Increasing access to civil society support services in the global south

In order to achieve our mission, INTRAC works to support civil society organisations – particularly in the global South – in every way we can. Through promoting their increased access to high-quality support services, we assist CSOs to become more robust, sustainable, and better able to achieve their own goals in their local environments.

In 2020-21, this support took on a number of forms. We further developed our programme of training – including both open courses and bespoke, in-house trainings tailored to an organisation's particular needs. We launched two new open courses, one focusing on partner capacity strengthening and the other on monitoring and evaluation systems. We continued to offer a bursary programme to expand access to our training courses to individuals and organisations who would not otherwise be able to take part.

Additionally, we sought to expand our network of consultants, helping to shift the power in development processes by making drawing on the skills of a broad and diverse group based around the world, especially in the global South. We built upon and enhanced the services we offer in the area of organisational development (OD), with an emphasis on topics like resilience, adaptive management, accountability, and partner capacity strengthening. With funding from the David and Lucile Packard Foundation, we have convened capacity strengthening practitioners to explore the challenges and opportunities presented by COVID-19, and we have advised on a capacity building programme for partners of the Oak Foundation in Ethiopia.

Continuing our strategic support to the Oak Foundation capacity strengthening unit

We have continued our strategic accompaniment to the Oak Foundation's capacity strengthening unit as they have had to adjust to the realities of COVID-19 and further shift the power to the Global South. We have continued our mentoring and training of Oak staff, and helped Oak create their own 'Capacity Building Universe' as an internal resource for their programme staff. Most significantly in this last year we have begun the participatory co-design of an online training programme for a cohort of their national grant-making intermediaries in Mexico, Guatemala, Brazil, Uganda, Switzerland, USA, the Czech Republic, Serbia, and Bulgaria.

INTRAC training: how we are broadening access to skills for civil society

In 2020-21, it was crucial to INTRAC that we provided the broadest possible access to skills development during the pandemic. To achieve this we adjusted and strengthened our online offer to increase access to training while travel was restricted and took advantage of the learning opportunities presented by online facilitation.

We expanded our online training offer with new courses, and ran existing courses more frequently. Rather than simply looking to transfer face-to-face capacity development into the online environment, INTRAC maximised the opportunities that self-paced and facilitated online experiences offer participants in their learning journey. Having offered online training since 2012, INTRAC was able to draw on rich experience in this area.

We have supported organisations like Médecins Sans Frontières, Danish Youth Council, British Council and International Rescue Committee with capacity development support on a range of topics such as Theory of Change, Outcoming Harvesting, embedding MEAL in the programme teams, Citizen Engagement and cultivating Communities of Practice within organisations.

INTRAC training in 2020-21 at a glance

- **163** civil society professionals training in scheduled online courses of which 36% came from the global South
- **8.5 out 10** average participant satisfaction score for INTRAC's courses
- **87** unique organisations represented in our scheduled training
- **98** countries represented in our diverse training cohorts.

We want to do more to reach organisations in the global South. We plan to launch a new fully funded scholarship programme in 2021-22 targeted at organisations based in any of the least developed countries listed by the OECD Development Assistance Committee to ensure that financial resources aren't a barrier to accessing high quality training.

INTRAC's new Partner Capacity Strengthening (PCS) course

Beginning in June 2020, INTRAC ran its new Partner Capacity Strengthening (PCS) course for the first time. The six-week online course, led by member of our network Catherine Squire and staff consultant in organisational development Lucy Morris, aimed to help inspire more effective and equitable capacity strengthening and organisational change support to partner organisations, including when working remotely.

Key skills covered in the course included assessment of a partner's needs, how to increase partner ownership of the process, recognizing power dynamics, identifying capacity strengthening tools and approaches, anticipating and overcoming challenges, and more. The course was very well attended, with an active and diverse cohort. Considering learning from the first run, the course will be offered regularly from 2021-22, to further expand the sector's skills in partner capacity strengthening by using interactive and engaging methods.

"Very useful, even for experts: it helps reorganizing your mind map, and rethinking of what you do all the time and the way you do it. It would be excellent for whom ever working with partners, even if not directly on capacity building/sharing: it will help enhancing culture shifting towards how we partner and why we partner with our partners." - **KF from Syria/Jordan, Participant June 2020**

Strengthening Small Organisations with Big Ambitions

Following a delay due to COVID-19, INTRAC launched its new programme **Strengthening Small Organisations with Big Ambitions** in early 2021. Funded by UK aid from the British people, the programme is a part of the larger Small Charities Challenge Fund (SCCF) which aims to build the capacity of small UK organisations working in international development.

For INTRAC, the Big Ambitions project represents an exciting opportunity to offer our support to small organisations who would not normally be able to access it. The project takes the form of a free programme of online training, mentoring and open-access resources. The focus topics were decided upon together in a co-creation process with the participating small organisations, and include partner capacity strengthening, monitoring, evaluation and learning, and advocacy strategy. INTRAC's ambition for the programme is that participants will be able to increase the impact of their activities with communities and CSOs tackling poverty, social exclusion, and climate change.

What organisations had to say of the co-creation process so far:

"It was a useful & important exercise for participating organisations to feed into the process."
"It has been lovely to be part of such a collaborative and thoughtful process."

2021-22 will see the implementation of support activities so will be excited to report back in next years annual review to update on how things have progressed.

Strategy and partnerships

During the year INTRAC took up opportunities to explore the provision of capacity strengthening support to civil society organisations in the global South. These discussion and research projects allowed INTRAC to bring together views and evidence from around the sector, and to add to the knowledge of the civil society support environment – particularly under the unprecedented pressure of COVID-19.

Exploring capacity strengthening under COVID-19

In 2020, INTRAC convened organisational development experts from a range of organisations and contexts. This project, supported by the David & Lucile Packard Foundation, explored capacity strengthening during COVID-19 and the effect of the pandemic on civil society. We held discussions between practitioners based in Ethiopia, India, Indonesia, Mexico, Canada, and the UK and produced several publications which are now accessible to all.

Based on discussions held in April and July 2020, Rick James wrote the paper "Cultivating capacity amidst COVID-19", which outlined common challenges to providers, opportunities for action, and the changing emphases of capacity strengthening. Following a third discussion in September 2020, INTRAC published a discussion paper, "Global perspectives on decolonising capacity strengthening". As the Black Lives Matter protests generated debate about diversity, equity and inclusion in all walks of life, the group explored their ideas on what decolonising capacity strengthening meant in their work.

Conducting a landscape analysis of CSO capacity strengthening efforts in the global South

The Ford Foundation commissioned INTRAC to conduct a landscape analysis of capacity strengthening efforts in Africa (Ghana, Nigeria, Kenya, South Africa and Tunisia), Asia (India, Indonesia, Jordan, Lebanon) and Latin America (Brazil, Colombia, Mexico and Peru). INTRAC carried out this work between December 2020 and February 2021.

The research was based on a literature review and 72 in-depth semi-structured interviews with resource organisations, CSOs, donors, the Ford Foundation and other key informants in Africa, Asia and Latin America and a review of academic and grey literature. The landscape analysis was published in February 2021 and contained a number of key recommendations, including that donors in the global North need to re-conceptualise their relationships with resource organisations and CSOs in the global South by "recognising them as co-creators and stakeholders with knowledge and expertise."

5 HIGHLIGHTS OF 2020-21: AGENCY

Supporting INGOs and funders to build equitable relationships with and increase the agency and voice of their partners in the South

International non-governmental organisations (INGOs) are a critical part of the development infrastructure with a large effect on the capacities and scope of action for CSOs in the global South. As part of our mission, INTRAC has this year continued to work proactively with INGOs to promote the development of more equitable relationships between INGOs and funders on the one hand, and their Southern partners on the other.

During 2020-21, INTRAC has worked with a wide range of INGOs and funders. We have provided support to a number of large programmes, including evaluation support to The Development Alternative (TDA) and working with Action for Migrants: Route-based Assistance (AMiRA) as a learning partner. Other highlights have included the continuation of our work on capacity strengthening with Oak Foundation, research undertaken with Laudes Foundation on flexible funding mechanisms, and providing Ambrela – the Slovak NGO network – with training on adaptive management for its members.

Embedding best practice, including through support to large programmes

A significant feature of the past year for INTRAC is our involvement in working with a number of large, complex programmes of civil society support – some of them new, some ongoing. For INTRAC, these opportunities to be embedded within a programme represent a chance to promote the development and use of best practice in fields like monitoring and evaluation, learning, and capacity strengthening.

Evaluation support to The Development Alternative (TDA)

The Development Alternative (TDA) consortium (Restless Development, INTRAC, Y-Care, War Child, Integrity Action, Accountable Now, DOT Lebanon), implemented youth-led accountability mechanisms in Uganda and Madagascar as well as developing a global network of youth-led civil society. INTRAC supported the consortium by implementing a developmental evaluation to capture learning and adapt the programme strategy in response.

The programme successfully navigated COVID-19 lockdowns and in-year budget reductions, while evaluation work led by INTRAC pointed to promising results. In February INTRAC led a successful strategy review process looking at learnings from phase I informing the design of Phase II. However, we were saddened to hear in May 2021 that it will be one of the many programmes affected by cuts to UK Aid Connect, and Phase II will not continue as planned. INTRAC will draw upon our expertise on programme exit and sustainability to support the TDA consortium members to withdraw in a responsible manner. Particularly relevant is our 2020 blog series on sustainable exit in light of the COVID-19 pandemic.

Learning support for Action for Migrants: Route-based Assistance Programme (AMiRA)

The AMiRA programme began in 2018 with the aim of providing support to vulnerable migrants across Niger, Burkina Faso, Guinea, Mali, Sudan, and Egypt. As a part of the AMiRA collaboration, INTRAC provided learning support from its inception until its ending in March 2021. During the final year of the programme, INTRAC worked to consolidate all of the learning from the programme. This involved a final regional learning event in December 2020, which was held online. A major focus of discussions was on what we had learned about designing and implementing a complex, multi-country programme for migrants on the move; a multi-faceted programme that not only caters for the needs of migrants themselves, but also strengthens the eco-system around the migrants.

This learning from AMiRA is feeding into the development of the humanitarian service point model. Additionally, INTRAC created a series of final learning outputs focusing on topics like volunteers, social cohesion, and adjusting to changes in local context. These will be made available on the migration website of the International Federation of Red Cross and Red Crescent Societies (IFRC).

Monitoring, Evaluation and Learning support to work on independent media in the Western Balkans

During 2020-21, INTRAC has continued to act as the monitoring, evaluation, and learning (MEL) partner for the consortium implementing Media for All: Supporting Greater Media Independence in the Western Balkans. This is a project funded by the UK Foreign, Commonwealth and Development Office (FCDO) which aims to build citizens' trust in and engagement with more independent, financially sustainable, local media in the region. The initiative is working with 85 mainly local media outlets in six countries – Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia and Serbia.

In addition to embedding good monitoring and evaluation practice within the programme, INTRAC is also working on its large learning component. This has included research into the impact of COVID-19 on women journalists in the region. The project will continue until June 2022.

Working with Laudes Foundation to explore the flexible funding provided by core grants

In April 2021, INTRAC and Laudes Foundation co-published the paper, "Core grants: the long and winding road to transformative funding". Written by INTRAC Principal Consultant Rod MacLeod, the paper serves as the culmination of a research project undertaken by Rod in 2020-21. The research focused on core grants, which are highly flexible funding arrangements intended to be spent in the way the recipient decides.

The research project and resulting paper examine the advantages and disadvantages of core grants, both for funders and civil society organisations. It comes to a clear conclusion that core grants, if properly employed, can have a transformative effect on civil society organisations. It is hoped that this piece of work will promote understanding and the best possible use of core grants, as this funding mechanism rises up the sector's agenda.

6 HIGHLIGHTS OF 2020-21: INFLUENCING

Facilitating exchange and contributing to policies

In the past year INTRAC has continued its work to help move the civil society sector forwards through facilitating exchange and contributing to policies. Our staff have taken part in online discussions including through the Bond Partnership Approaches group and a webinar on remote monitoring techniques with Community World Service Asia (CWSA) in August 2020.

Through our publications, we have sought to promote dialogue and exchange on key topics of relevance to civil society. This has included an extensive blog series on responsible exit in the light of COVID-19, a further expansion of our M&E Universe resource, and a new entry in our long-running Praxis Series of papers focusing on Theory of Change. At the end of 2020, INTRAC's editorship of the *Development in Practice* journal came to an end, but we pass it on to its new editors confident in its progress during our ten years in the role.

Influencing policies

INTRAC seeks to identify opportunities to influence civil policies and programmes, to promote the development of a strong, resilient civil society sector. A key way we seek to do this is through our work on evaluations, in which we use our expertise to help organisations gauge the effectiveness of their work, and encourage decision-makers to make continual improvements to civil society support methods.

Completing three evaluations within the Dialogue and Dissent framework

The Dialogue and Dissent programme (2016 – 2020) was an initiative of the Dutch Ministry of Foreign Affairs (MOFA) which aims to strengthen the capacity of civil society organisations in the area of lobbying and advocacy. It comprised 25 strategic partnerships. During 2020-21, INTRAC was commissioned to undertake separate evaluations of three of these partnerships:

- The "Voice for Change" Programme implemented by SNV and IPFRI
- The "Sector Partnerships" Programme implemented by Rainforest Alliance
- The "Freedom from Fear" Strategic Partnership implemented by PAX and Amnesty International

For INTRAC, the key lesson arising from the evaluations was the important role that lobbying and advocacy play in successful development processes. Through involvement with these three evaluations INTRAC has made a significant contribution to the overall learning from the Dialogue and Dissent programme which MoFA and their partners will draw on as they continue their work to support the strengthening of civil society.

Publications and knowledge sharing

As part of its commitment to sharing knowledge and best practice within the civil society space, in 2020-21 INTRAC continued to produce and share a number of publications rooted in experience.

Continuing to expand the M&E Universe

The M&E Universe is a free, online repository of short papers focusing on a vast range of topics related to monitoring and evaluation and written primarily by Nigel Simister. Since its initial launch in May 2019, the Universe has been a key element of INTRAC's efforts to promote best practice and learning in the M&E field. In the last year we have launched two new batches of papers focusing on M&E of advocacy work (in July 2020) and on M&E of capacity strengthening (in January 2021). During the year the Universe had over 44,000 pageviews.

What makes the M&E Universe special is its comprehensiveness, its having been designed specifically for civil society, and its deep roots in practice. There is now a total of **113** freely accessible papers in the Universe, with further entries to come in 2021-22.

Closing out our editorship of *Development in Practice*

At the end of 2020, the INTRAC editorship of *Development in Practice* came to a close. One of the world's best-known journals in the field of international development practice, *Development in Practice* had been run by INTRAC since 2010. In that time, we oversaw a large increase in the journal's readership and reach, achieving around 250,000 article downloads per year. In recent years the journal published around 100 articles per year and around 40% of its audience is based in the global South.

INTRAC has been particularly proud to increase the proportion of the journal's contributors and editors from the global South to just under 50%. During the ten years of our editorship, INTRAC has also overseen a number of special issues focusing on important and sometimes neglected topics such as religion and development, civil society sustainability, and public-private partnerships. Beginning in 2021, the editorship of *Development in Practice* is now held by the Development Studies Association of Australia (DSAA).

Sharing discussion of responsible exit in a major blog series

Between July and December 2020, INTRAC published a series of eight blogs focusing on the subject of responsible exit. This series was initiated, in part, due to the expected severe financial impact of COVID-19 on civil society organisations. Contributed partly by INTRAC staff in the UK and partly by members of our network based in Ethiopia, Ghana, and Indonesia, the series covers a wide range of topics. These include organisational values in exit, exit planning, and a summary of the existing literature on responsible exit. This work forms a part of INTRAC's ongoing focus on responsible exit processes which began in 2012 and has involved research, publications, post-exit evaluations, and direct capacity support to exit processes.

7 STRATEGIC AIMS AND PRIORITIES FOR 2021-22

INTRAC's activities and operational priorities for 2021-22 are guided by our values, mission, and strategic priorities. Our overarching strategic priorities are:

1. **Increase access for civil society actors to support services in the global South.**
2. **Support INGOs and funders to build equitable relationships with and increase the agency and voice of their partners in the South.**
3. **Facilitate cooperation and exchange to influence policy.**

Additionally, two key cross-cutting themes / questions have been highlighted to underpin action across all areas of the operational plan:

- **Diversity:** to what extent do we model diversity in our programme content, as well as our staff, network and trustee teams?
- **Shift the power:** what does this mean for INTRAC and how do we meaningfully contribute to this change?

Activities that we will undertake to contribute to these strategic priorities include:

- **Strengthening engagement with and management of our network of non-staff consultants** who are central to delivering INTRAC's mission. Our aim to advance the localisation and shift-the-power agendas requires that we be able to draw on and work with an extensive and diverse network of local consultants and partners across the world, but especially in the South.
- **Continuing to enhance and strengthen our training offer**, catering to the need for online learning and building on the excellent content that has been developed already.
- Building primarily on existing connections and networks, **expand our proactive engagement with foundations, donor agencies and INGOs to influence their policies and practices** regarding civil society and to support them to develop the capacity and agency of local partners.
- **Continuing our work to reach, engage with and influence an even larger audience** with our publications, website, and the M&E Universe. We will use our platform to foster debate and exchange knowledge, including on debates such as localisation, diversity, beneficiary feedback and shifting the power.
- **Identify opportunities to influence civil society policies and programmes** by bringing lessons learned from our work to the attention of decision-makers (e.g. Dutch Ministry of Foreign Affairs, Danida, UK aid) and other practitioner groups.

8 FINANCIAL PERFORMANCE

Results for the year

The result for the year ended 31 March 2021 was an unrestricted deficit of £85,816 (2020: surplus £18,962).

This considered to be a satisfactory result given the uncertainties faced in the year due to the COVID-19 pandemic and the transition to remote working. Other factors contributing to the deficit include one of costs associated with ending our editorship of Development in Practice and exchange losses arising on contracts denominated in non-sterling currencies.

The effects of these events were partly mitigated by the success of our move to completely on-line delivery of our schedule of courses and managing to increase the number of participants on courses without compromising on the quality of the training provided.

Income

INTRAC's funding model is based on fees for work delivered on behalf of clients and grants, and other forms of income in support of research and programmes. The majority of our income is earned through consultancy contracts (£1,315,125 = 83%, 2020: £1,245,428 = 74%) and training services (£214,864 = 14%, 2020: £363,786 = 22%) – see Figure 2.

Consultancy contracts include work supporting research as well as consultancy work providing MEL (Monitoring Evaluation and Learning) and OD (Organisational Development) services.

The Reduction in income from trainings services reflects the move to on-line training, meaning that the cost of courses no-longer needed to include costs of venue and participant accommodation.

Our income for the year ended 31 March 2021 was £1,583,602 (2020: £1,688,776).

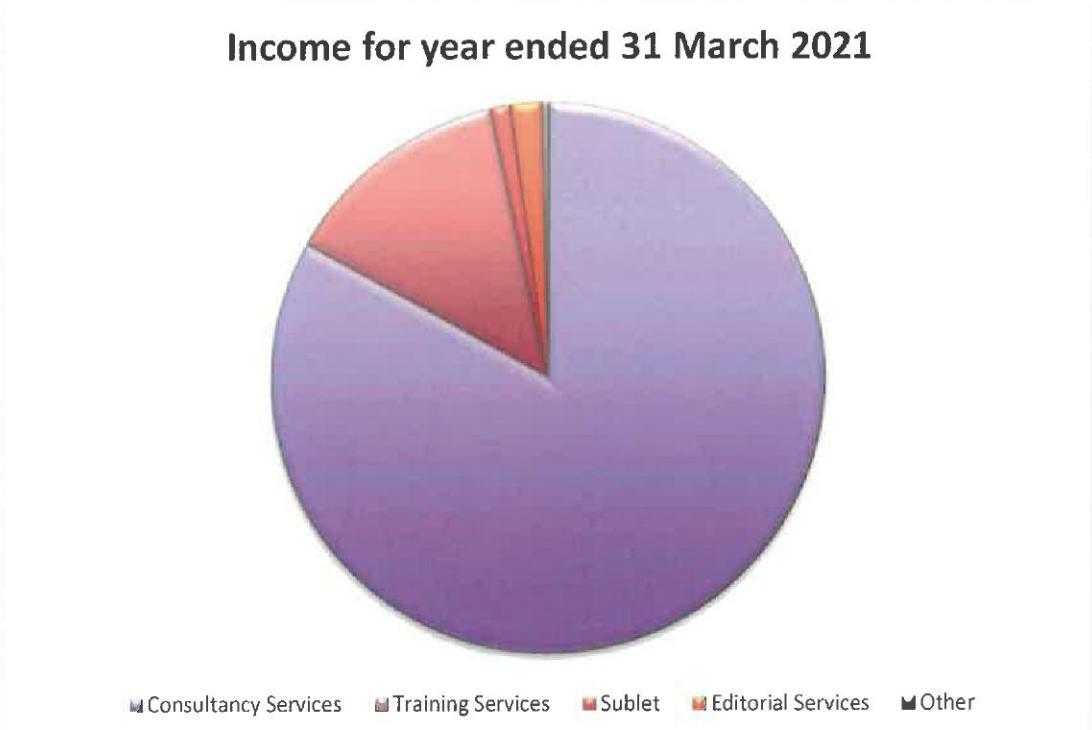
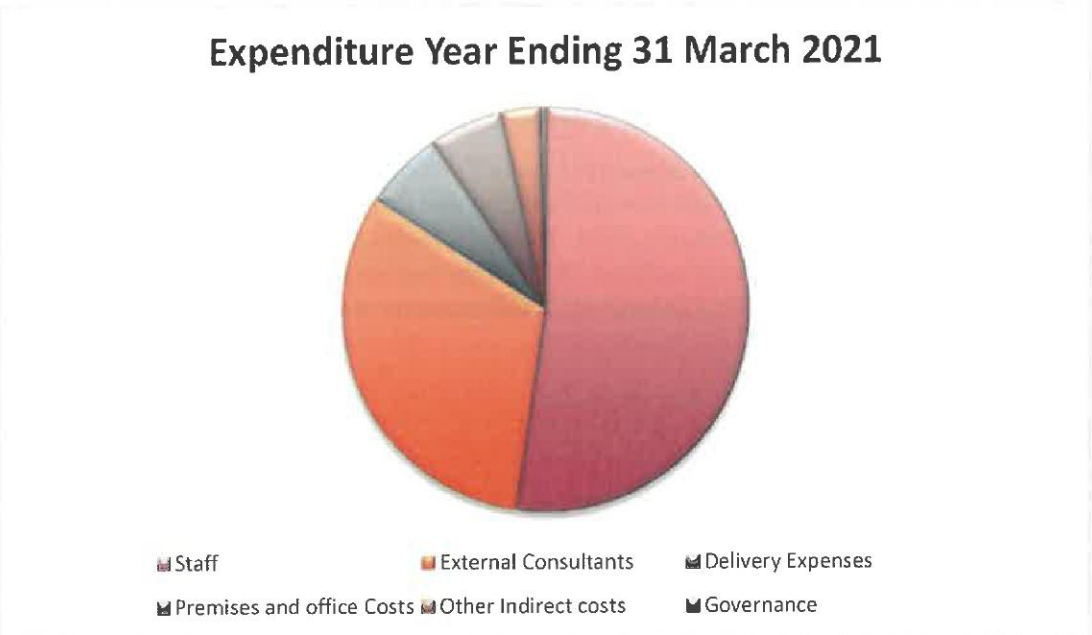


Figure 1: Income year ended 31 March 2021

Expenditure

INTRAC would be unable to deliver the support it provides without the skills and knowledge of its staff and network of external consultants. This is reflected in the breakdown of its cost structure. Staff and external consultants account for 84% (2020: 80%) of our costs. Our direct service delivery costs include travelling, hiring venues and developing materials and systems to deliver programmes for our clients (see Figure 2). This accounted for a further 6% (2020: 11%) of our costs. The reduction in these costs reflects the transition to remote delivery with less travel and no venue and participant accommodation costs for our scheduled course delivery.

Figure 2: Expenditure year ending 31 March 2021



Reserves policy

The trustees have considered INTRAC's reserve requirements based on future plans and an assessment of financial risk. INTRAC requires reserves to:

- cover fluctuations in contractual income;
- provide sufficient working capital;
- absorb external shocks such as forex movement; and
- invest in organisational development and service development.

Working capital requirements are reviewed on a quarterly basis. This assessment includes reviewing current financial performance, financial plans, current spending commitments and obligations, risks and their probable financial impact.

The trustees have assessed that to meet these requirements reserves should be held in the range of 8-13 weeks of current expenditure. This is equivalent to a range of between £250,000 and £400,000.

At 31 March 2021 INTRAC held unrestricted funds of £318,471 (equivalent to around 10 weeks of recurrent expenditure). Of this £20,000 has been designated to cover the potential costs of exiting the current office lease.

Going Concern

The trustees have considered the appropriateness of preparing the accounts on a going concern basis. As set out above, while a deficit was achieved in the year, the charity's reserves levels

continue to be within the necessary range to satisfy the reserves policy and a number of the key variables that resulting the deficit are viewed as one offs.

The trustees have agreed a breakeven budget for the current financial year and continue to closely monitor the pipeline of new work and expected cash flows for the next 12 months and beyond.

The trustees are satisfied that these projections and the ability of the charity to manage its key risks (see below) give sufficient assurance to conclude that the going concern basis is appropriate.

Defined Benefit Pension Liabilities

INTRAC is a member of a multi-employer pension scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK as it included a guaranteed fund growth. It is not possible for INTRAC to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme.

The scheme undertakes actuarial revaluations every 3 years. The last revaluation took place in September 2017. The last valuation revealed a deficit and INTRAC is committed to making annual contributions, continuing until January 2025. The latest triennial revaluation was delayed due to COVID-19 and has not yet been completed. INTRAC has included a provision for these contributions in its accounts. At 31 March 2021 the provision stood at £39,523 (2020: £46,830).

9 STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee. The members who are the trustees have a liability of £1 on the winding up of the charitable company. International Non-governmental Organisation Training and Research Centre (INTRAC) is a registered charity, registered in England, number 1016676 and was established on 18 November 1991. It is governed by its Memorandum & Articles of Association. The company number is 2663769. The company was established with general charitable objectives as explained earlier in this report.

Trustees may serve two terms of three years with re-election at the end of the first term. Trustee vacancies are advertised, and shortlisted applicants are invited to discuss their candidacy with the Trustee Recruitment Panel. This comprises up to three trustees and the Chief Executive. The panel recommends the appointment of selected applicants to the Board, for approval by a majority of the trustees. New trustees are invited to INTRAC, before their election, for sessions with the chair and staff to be briefed on the operations of the charity and their obligations. Copies of the current Charity Commission guidelines for trustees are also made available to new trustees.

The Trustees are responsible for setting the strategy and monitoring the progress of the organisation and meet as a group at least four times a year to do this. The Trustees have delegated the day to day running of the charity to a Chief Executive.

The Chief Executive is in regular contact with the Chair and other Trustees through subgroups, such as the Finance Committee. The Finance Committee reviews financial performance and provides more detailed input on budget setting through quarterly meetings, making recommendations to the full body of Trustees.

The trustees, who are also the directors for the purpose of company law, who served during the year were:

1.	Carolyn Miller	Chair
2.	Phil Vernon	Deputy Chair (retired December 2020)
3.	Jonathan Orchard	Treasurer
4.	Sam Bickersteth	Trustee
5.	James Copestake	Trustee (retired December 2020)
6.	Catriona Dejean	Trustee
7.	Sheila Ochugboju	Trustee (retired March 2021)
8.	Yvonne Taylor	Trustee
9.	Sue Turrell	Trustee
10.	Alexander Knapp	Trustee (appointed December 2020)

The current Chief Executive is Peter Sargent.

The pay of the Chief Executive is set by the Board, bearing in mind market rates. The rates of pay of all other members of staff, including the senior management team, are subject to a market review upon recruitment. Current policy is to award cost of living adjustments to all staff on an annual basis, in line with rises in CPI and subject to affordability; and to review levels of pay against market rates every 3 years.

Risk management

A strategic risk framework supports the trustees to have visibility and oversight of the key risks faced by the charity and the measures being pursued to manage these risks. The framework is updated quarterly and is reviewed by the finance and risk committee.

Key risks facing the charity at the current time include:

- Impact of external factors on our ability to deliver our strategy including the on-going impact of Covid-19 and funding environment for many of our clients
- Developing a sustainable long term business model that supports our long term strategy and that is consistent with the 'shifting the power' and embraces diversity
- Maintaining a pipeline of new work that secures the charity's financial security in the medium term and beyond
- Attracting and retaining quality individuals in our staff team and associate network to deliver existing work and to support the business model transition.

A series of internal working groups are in place to work on specific projects to consider options for the future business model. The current and projected financial position, including the pipeline of new work, is closely monitored by trustees.

Related Parties

Trustees may receive remuneration for provision of other services were agreed by the Board in accordance with our governing document. One contract was made under these arrangements in the last 2 years.
Additionally the partner of one Trustee is regularly engaged as an external consultant. These contracts are made under normal commercial arrangements.

Fundraising

INTRAC does not pro-actively engage in public fundraising activity. Consequently, it is not registered with the Fundraising Regulator.

Accounts

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the Accounts and comply with the INTRAC's governing document, the Companies Act 2006 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) (effective 1 January 2019)".

Disclosure of audit information

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Auditor

The auditors, Ross Brooke Limited, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

10 STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of International Non-Governmental Organisation Training and Research Centre ("INTRAC") for the purpose of company law, are responsible for preparing the Trustees' 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 INTRAC and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 INTRAC 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 INTRAC and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of INTRAC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

This report has been prepared in accordance with the small companies regime under Section 419(2) of the Companies Act.

Carolyn Miller

C Miller (Chair)

Trustee

Dated: 2nd December 2021

11 INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report to the Members statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC")

OPINION

We have audited the financial statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC") (the 'charitable company') for the year ended 31 March 2021 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit ; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 23, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- the nature of the charity and sector, control environment and operating performance;
- the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- any matters we identified having reviewed the charity's policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Caroline Webster FCA (Senior Statutory Auditor)
For and on behalf of Ross Brooke Limited
Statutory Auditor
Suite I
Windrush Court
Abingdon Business Park
Oxfordshire
OX14 1SY
Date: 15/12/21

12 STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES

		Year ending 31 March 2021			2020
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income from					
Donations and legacies	3	-	-	-	1,279
Charitable activities	4	1,099,758	459,396	1,559,154	1,648,004
Investments	5	166	4	170	1,822
Other	6	24,278	-	24,278	37,671
Total Income		1,124,202	459,400	1,583,602	1,688,776
Expenditure on:					
Charitable activities	7-11	1,210,018	459,400	1,669,418	1,669,814
Net (outgoing)/incoming resources before transfers		(85,816)	-	(85,816)	18,962
Gross transfers between funds	18	-	-	-	-
Net movement in funds		(85,816)	-	(85,816)	18,962
Total funds brought forward		404,287	-	404,287	385,325
Total funds carried forward		318,471	-	318,471	404,287

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 32 to 45 form part of these accounts.

13 STATEMENT OF FINANCIAL POSITION

	Notes	31 March 2021 £	£	31 March 2020 £	£
Fixed assets					
Tangible fixed assets	12		10,169		6,865
Current assets					
Stocks	13	1,223		1,223	
Debtors	14	308,062		389,253	
Cash at hand and in bank		398,689		413,274	
Total Current assets		707,974		803,750	
Liabilities					
Creditors: Amounts falling due within 1 year	15	(360,149)		(359,498)	
Net current assets			347,825		444,252
Total assets less current liabilities			357,994		451,117
Provision for liabilities	16		(39,523)		(46,830)
Total net assets			318,471		404,287
The funds of the charity					
Restricted funds	18		-		-
Unrestricted funds	19				
General reserves			298,471		404,287
Tenants Repair Reserves			20,000		
Total charity funds			318,471		404,287

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 2nd December 2021

.....
C Miller (Chair)
Trustee

.....
J Orchard (Treasurer)
Trustee

The notes on pages 32 to 46 form part of these accounts

Company Registration No. 2663769
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

14 STATEMENT OF CASH FLOWS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31 March 2021 £	31 March 2021 £	31 March 2020 £	31 March 2020 £
Cash flows from operating activities:					
Net cash provided by operating activities	**23**		(7,063)		74,381
Cash flows from investing Activities					
Interest received		170		1,822	
Purchase of equipment		(7,692)		(6,640)	
Net cash provided used in investing activities			(7,522)		(4,818)
Net cash used in financing activities			-		-
Change in cash and cash equivalents during the period			(14,585)		69,563
Cash and cash equivalents at the beginning of the year			413,274		343,711
Cash and cash equivalents at the end of the year			398,689		413,274

15 STATEMENT OF FINANCIAL ACTIVITIES PRIOR YEAR COMPARATORS

STATEMENT OF FINANCIAL ACTIVITIES PRIOR YEAR COMPARATORS

		Year ending 31 March 2020		
	Notes	Unrestricted Funds £	Restricted Funds £	Total £
Income from				
Donations and legacies	3	-	1,279	1,279
Charitable activities	4	1,357,264	290,740	1,648,004
Investments	5	1,822	-	1,822
Other	6	37,671	-	37,671
Total Income		1,396,757	292,019	1,688,776
Expenditure on:				
Charitable activities	7-11	1,377,795	292,019	1,669,814
Net incoming resources before transfers		18,962	-	18,962
Gross transfers between funds	9,18	-	-	-
Net movement in funds		18,962	-	18,962
Total funds brought forward		385,325	-	385,325
Total funds carried forward		404,287	-	404,287

16 NOTES TO THE FINANCIAL STATEMENTS

1: Accounting policies

Company information

International Non-Governmental Organisation Training and Research Centre ("INTRAC") is a private company limited by guarantee incorporated in England and Wales. The registered office is Oxbridge Court, Old Fruiterers' Yard, Osney Mead, Oxford, OX2 0ES.

1.1) Accounting convention

The accounts have been prepared in accordance with INTRAC's constitutional document as adopted by the board of Trustees, the Companies Act 2006, the Charities Act 2011 and the Charities Statement of Recommended Practice FRS 102 (effective 1 January 2019).
INTRAC is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2) Going Concern

The Trustees have reviewed the performance of the charity along with forecasts for activities over the next 12 months. The assessment considered likely adverse events and environmental conditions. They have concluded that the charity holds sufficient reserves to enable it to continue to meet obligations as they become due and to continue to meet its charitable objectives. Plans are in place to ensure that this does not change for the foreseeable future. On this basis they believe that the going concern basis of accounting is appropriate.

1.3) Charitable funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. The funds are expendable in accordance with the budget agreed at the beginning of each project.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. They include income from consultancy, in-house and open training, publications and open donations.

1.4) Incoming resources

Income is recognised when the INTRAC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the INTRAC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fee income from charitable activities comprises fees charged for service provision including training and consultancy work is recognised as it is earned under the contract. Income is deferred when fees are received in advance of the work or courses to which they relate.

The charitable activities of INTRAC have been abbreviated in the accounts. They are as follows:

- Research in aspects of relief and development and publications related to all aspects of the work ("Research"). These activities are delivered through a mix of consultancy, grant funded and editorial services.
- Training of staff in relief and development organisations ("Training"). This may be delivered as part of a scheduled programme of courses or as commissioned work for a particular client.
- Consultancies in capacity building, management, organisational development, reviews, research and evaluations of relief and development ("Consultancies")

1.5) Resources expended

Charitable expenditure comprises those costs incurred by the charity 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 are those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and other payments to the external auditors.

All costs are allocated between the expenditure categories of the SOFA (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 the basis of staff time, as weighted to reflect relative salaries of the staff employed. In previous years the apportionment had been done on the basis purely of staff time but it is felt that weighting provides a more accurate basis for apportionment. Prior year figures have been restated accordingly as shown in notes 7 and 8.

1.6) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings & equipment	33.3% straight line

1.7) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8) Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9) Financial instruments

INTRAC has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are recognised at transaction price.

De-recognition of financial liabilities

Financial liabilities are derecognised when the INTRAC's contractual obligations expire or are discharged or cancelled.

1.10) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11) Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Re-measurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

1.12) Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the Statement of Financial Activities on a straight line basis over the term of the relevant lease.

1.13) Taxation

The trust is a charitable institution with exemption from UK taxation under section 505 of the Income and Corporation Taxes Act 1988.

2: Critical accounting estimates and judgements

In the application of the INTRAC's accounting policies, the trustees 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 that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements
Deferred and accrued income

At any one time INTRAC will have a number of projects active. Project values are calculated on the basis of consultants' time needed to complete the work and associated rechargeable expenses. As such we use the actual time spent and actual expenses incurred to date as the basis for determining how much of the project is complete and hence the value of the work done. Timing differences may occur when calculating work done to date and when an invoice is raised for each completed project phase, in which case either the calculation would result in recognising accrued income or deferred income. The basis on which this is calculated follows the principles as stated in the 2019 SORP in recognising income on a receivable basis. If there is likely to be a budget overrun compared with contracted amounts then this will be identified as an impairment and any losses are recognised when identified. See notes 1.4 for the policy, note 14 where prepayments and accrued income includes £174,226 (2018: £166,703) of accrued income, and note 15 where the carrying value of deferred income is stated.

3 Donations and legacies

	Year ended 31 March 2021			2020
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
Donations and Legacies	-	-	-	1,279
For year ended 31 March 2020				
Donations and Legacies	-	1,279		1,279

4 Charitable activities

	Year ended 31 March 2021				2020
	Research	Training	Consultancies	Total	Total
	£	£	£	£	£
Unrestricted funds	29,165	205,928	864,665	1,099,758	1,357,264
Restricted funds	450,460	8,936	-	459,396	290,740
Generated through charitable activities	479,625	214,864	864,665	1,559,154	1,648,004
For year ended 31 March 2020					
Unrestricted funds	38,971	363,786	954,507		1,357,264
Restricted funds	259,044	-	31,696		290,740
Generated through charitable activities	298,015	363,786	986,203		1,648,004

Included within income above is a decrease in deferred income of £64,859 (2020: £70,597). This comprises a decrease in deferred income on unrestricted funds of £48,707 (2020: £154,071) and an decrease in deferred income on restricted funds of £16,152 (2020: increase £78,474).
The carrying value of deferred income is stated in note 15.

5 Investments

	Year ended 31 March 2021			2020
	Restricted Funds	Unrestricted Funds	Total	Total
	£	£	£	£
Interest receivable	4	166	170	1,822
For year ended 31 March 2020				
Interest receivable	-	1,822		1,822

6 Other income

	Year ended 31 March	
	Total Unrestricted Funds	Total Unrestricted Funds
	£	£
Rental Income	18,329	37,671
Coronavirus Job Retention Grant	5,949	-
Total	24,278	37,671

7 Charitable Expenditure

	Year ended 31 March 2021				2020
	Research	Training	Consultancies	Total	Total
	£	£	£	£	£
Delivery staff costs	165,289	29,679	300,084	495,052	436,594
External consultants	85,321	71,735	353,898	510,954	504,845
Delivery expenses	9,692	2,233	9,730	21,655	161,029
Grants to partner organisations*	83,540	-	77	83,617	31,170
Service delivery cost	343,842	103,647	663,789	1,111,278	1,133,638
Service support staff costs	29,168	58,651	88,060	175,879	192,918
Total service costs	373,010	162,298	751,849	1,287,157	1,326,556
Share of support costs	44,666	60,008	270,346	375,020	333,853
Share of governance costs	1,810	789	4,642	7,241	9,405
	419,486	223,095	1,026,837	1,669,418	1,669,814
Analysis by fund:					
Unrestricted funds	6,119	214,159	989,740	1,210,018	
Restricted funds	413,367	8,936	37,097	459,400	
Generated through charitable activities	419,486	223,095	1,026,837	1,669,418	
For year ended 31 March 2020					
Unrestricted funds	88,169	289,980	999,646		1,377,795
Restricted funds	260,323	-	31,696		292,019
Generated through charitable activities	348,492	289,980	1,031,342		1,669,814

*See note 20

See note 9 for details of restatement of prior year comparators.

8 Support costs

	Year ended 31 March 2021			2020
	Support Costs	Governance Costs	Total	Total
	£	£	£	£
Support costs				
Staff costs	202,238	-	202,238	198,078
Consultants	22,000		22,000	-
Premises and office costs	98,388	-	98,388	115,619
Other costs	48,007	-	48,007	18,545
Depreciation	4,388	-	4,388	1,611
Governance Costs				
Audit	-	7,190	7,190	7,500
Accountancy	-	-	-	-
Compliance and constitutional costs	-	51	51	1,905
	375,021	7,241	382,262	343,258

Costs are allocated on the basis of staff time, weighted for relative salary of staff members as recorded in INTRAC's time management system. This is a change from the basis in prior years.

The previous basis was to apportion staff costs based just on staff time. However, staff employed in direct service delivery tend to have higher levels of remuneration than those involved in more administrative and clerical support roles, with the result that this basis was resulting in an overstatement of payroll costs associated with support and understaing those associated with delivery.

See note 9 for details of restatement of prior year comparators.

9 Restated Analysis of Charitable costs for year ended 31 March 2020

Figures for the year ending 31 March 2020 have been revised to:
a) split the staff costs into the costs of direct delivery and service support and management.
b) improve the accuracy of allocation of payroll costs by weighting time to reflect relative salary levels.
c) move overhead recovery on restricted funds into charitable expenditure rather than treating it is a transfer between funds
See note 8 for further details.

The tables below show the effects of these changes

	Staff costs for year ended 31 March 2020				
		Revised			Effect of
	Previously Reported	Service Delivery	Service Support	Total	Weighting Time
	£	£	£	£	£
Research	120,438	148,258	37,507	185,765	65,327
Training	75,506	27,860	35,033	62,893	(12,613)
Consultancies	333,456	260,476	120,378	380,854	47,398
Directly attributed staff costs	529,400	436,594	192,918	629,512	100,112
In Support costs (included in note 8)	298,190	-	-	198,078	(100,112)
Total Staff Costs	827,590	436,594	192,918	827,590	-

	Share of Support costs for year ended 31 March 2020			
	Research	Training	Consultancies	Total
	£	£	£	£
As previously reported	98,726	61,894	273,345	433,965
Based on revised split of payroll costs	57,691	39,248	236,914	333,853
Difference due to revised payroll costs	(41,035)	(22,646)	(36,431)	(100,112)

Total difference is the change in staff costs attributed to organisational support activities

	Share of Governance costs for year ended 31 March 2020			
	Research	Training	Consultancies	Total
	£	£	£	£
As previously reported	2,140	1,341	5,924	9,405
Based on revised split of payroll costs	1,625	1,106	6,674	9,405
Difference due to revised payroll costs	(515)	(235)	750	-

Analysis by fund for Year ending 31 March 2020				
	Research	Training	Consultancies	Total
	£	£	£	£
As previously reported				
Unrestricted funds	178,509	325,475	990,295	1,494,279
Restricted Funds	144,927	-	30,608	175,535
	323,436	325,475	1,020,903	1,669,814
Revised				
Unrestricted funds	88,169	289,980	999,646	1,377,795
Restricted Funds	260,323	-	31,696	292,019
	348,492	289,980	1,031,342	1,669,814
Difference arising on change in treatment of overhead recovery				
Unrestricted funds	(115,396)	-	(1,088)	(116,484)
Restricted Funds	115,396	-	1,088	116,484
Difference arising on weighting of time to reflect individual salary costs				
Unrestricted funds	25,056	(35,495)	10,439	-
Restricted Funds	-	-	-	-
	25,056	(35,495)	10,439	-

10 Trustees

During the year one trustee, Phil Vernon, was engaged as an external consultant.
Further details of contract arrangements are given in note 22 on related party transactions
There were no similar contractual arrangements in the previous financial year
No trustees were reimbursed for travel expenses (2020: five trustees were reimbursed £1,077). All trustee meetings in the year ending 31 March 2021 were held on-line.

11 Employees

Number of Employees

The average number of employees employed by the company during the year was	2021 Number	2020 Number
Service Delivery	12	9
Service Management	2	3
Service Support	4	5
Total Operations	18	17
Administration	5	4
	23	21

Employment Costs	2021 £	2020 £
Wages and salaries	774,196	732,396
Social security costs	65,133	64,015
Other pension costs	32,502	29,379
	871,831	825,790

Details of outstanding pension contributions are provided in Note 15.
The number of employees whose annual remuneration was £60,000 or more were

	2021 Number	2020 Number
Employees earning £60,001 to £70,000	1	-

The employee whose emoluments exceeded £60,000 in the year ending 31 March 2021 had a retrirement benefit accruing under a defined benefit pension scheme of £Nil.

Remuneration of key management personnel	2021 £	2020 £
Salary	192,890	235,342
Pension	9,645	11,762
	202,535	247,104
Average FTE key management personnel	4	4

12 Tangible Fixed Assets	Fixtures, fittings and equipment
	£
Cost	
At 1 April 2020	41,536
Disposals	0
Additions	7,692
At 31 March 2021	49,228
Depreciation and impairment	
At 1 April 2020	34,671
Disposals	0
Depreciation charged in the year	4,388
At 31 March 2021	39,059
Carrying amount	
at 31 March 2021	10,169
at 31 March 2020	6,865

13 Stocks	2021	2020
	£	£
Finished goods and goods for resales	1,223	1,223

14 Debtors	2021	2020
	£	£
Trade debtors	76,158	178,900
Prepayments and accrued income	231,904	208,993
Other debtors	-	1,360
	308,062	389,253

15 Creditors: amounts falling due within one year	Notes	2021	2020
		£	£
Other taxation and social security		32,456	39,032
Deferred income	2	147,851	212,710
Trade creditors		57,543	44,066
Other creditors		6,341	-
Accruals and deferred rental income		115,958	63,690
		360,149	359,498

Other creditors at the year end	2021	2020
Pension contributions due under defined contribution schemes		
Defined contribution schemes - Ees	3,195	-
Defined contribution schemes - Ers	2,336	-
Defined benefit scheme deficit contributions	810	-
	6,341	-

16 Provisions for liabilities	Notes	2021	2020
		£	£
Retirement benefit obligations	17	39,523	46,830

17: Retirement benefit schemes

The INTRAC operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the INTRAC in an independently administered fund.

Defined benefit schemes

The INTRAC participates a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for INTRAC to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore INTRAC is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

Valuation

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

- £11.24m per annum (payable monthly and increasing by 3% each on 1st April)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £793.4m, liabilities of £969.9m and a deficit of £176.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows.

Deficit contributions

- From 1 April 2016 to 30 September 2025: £12,945,440 per annum (payable monthly and increasing by 3% each on 1st April)
- From 1 April 2016 to 30 September 2028: £54,560 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.
Where the scheme is in deficit and where INTRAC has agreed to a deficit funding arrangement INTRAC recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

17 Present value of provisions

	2021	2020
	£	£
Present value of provisions	39,523	46,830

Reconciliation of opening and closing provisions

	Period ending 31 March	
	2021	2020
	£	£
Provision at start of period	46,830	54,862
Unwinding of the discount factor (interest expense)	1,051	1,397
Deficit contribution paid	(9,710)	(9,429)
Remeasurements - impact of change in assumptions	1,352	-
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	39,523	46,830

Income and Expenditure impact

	Period ending 31 March	
	2021	2020
	£	£
Interest expenses	1,051	1,397
Remeasurements - amendments to contribution schedule	-	-

Key Assumptions

	2021	2020
	% per annum	% per annum
Rate of Discount	2.53	2.53

18 Restricted Funds

The income funds of the charity include restricted funds. These were funds received where the donor has specified what they are to be used for. Spend on these funds has complied with these specifications.

All of these funds are commissioned work, meaning that income in the funds has been recognised as it has been earnt and any differences between amounts received and amounts spent are held as either deferred income or accrued income.

Transfers represent overhead recovery allowed within the contract.

	Movement in Funds			
	Income	Resourced Expended	Transfers	Balance at 31 March 2021
	£	£	£	£
a) General Research Fund	413,367	(413,367)	-	-
b) Oak Foundation Exit Strategy Fund	37,097	(37,097)	-	-
c) Small Charities Challenge Fund	8,936	(8,936)	-	-
	459,400	(459,400)	-	-

a) General Research Fund

The General Research Fund comprises work with various consortia and foundations undertaking research into issues and developing novel solutions to development issues. INTRAC's role within the consortia is to support monitoring and learning. Three consortia are funded by the UK Government (2020: 3). The two foundations were both US based and one (Aga Khan Foundation) was funded through USAID. Activities undertaken within the year included work projects researching migration routes, working on ways of increasing youth leadership, and work on developing a knowledge hub on water, looking at new ways of working in Central Asia, reviewing the impact of the pandemic on CSOs and a longitutidinal review of a impact a responsible exit programme on funded partners by EveryChild when it closed down in 2015.

b) Oak Foundation Exit Strategy Fund

The Oak Exit Strategy Fund is a grant received from the Oak Foundation for a programme to build the capacity of four Oak Foundation partners in Ethiopia to improve the likelihood of sustainability after the Oak foundation has exited from the partnership.

c) Small Charities Challenge Fund

The Small Charities Challenge fund is a grant from FCDO's Small Charities Challenge Fund to allow the development of and delivery of capacity building training and mentoring to small CSOs who are delivering projects in FCDO priority countries, enabling them to build their skills and knowledge in order to strengthen project delivery and relationships with communities and in country partners.

19 Unrestricted Funds

Movements on Unrestricted funds are as follows

	Movement in Funds				
	Balance at 31 March 2020	Income	Resourced Expended	Transfers	Balance at 31 March 2021
		£	£	£	£
General reserves	404,287	1,124,202	(1,210,018)	(20,000)	298,471
Tenant's repairs	-	-	-	20,000	20,000
	404,287	1,124,202	(1,210,018)	-	318,471

The tenant's repairs fund is a provision for repairs to reinstate the offices to their original state as required under the existing lease. The current lease runs for 5 years from 11 September 2020 and has a break clause at 2 years.

20 Grants to partner organisations

INTRAC is not a grant making organisation. However, there are occasions when we receive funding that is used to engage with partner organisations in ways that are not purely contractual and are more accurately reflected in the accounts as grants.

During the year ended 31 March 2020 the following grants were made from restricted There were no grant payments in the year ended 31 March 2019.

	Year ended 31 March 2021	2020
	£	£
a) General Research Fund		
Sub-award payments to implementation partners		
- CDA Colaborative, USA	75,678	
Working with INTRAC as a learning partner		
- Small grants of $2,000 each to five local consulting partners		
in Ethiopia, Indonesia, India, Mexico, and Canada.	7,862	
To research and develop thoughts on best ways of		
supporting local civil society during the COVID-19 pandemic.		
b) Oak Foundation Exit Strategy Fund		
AGAR, Ethiopia	77	29,891
Funding to cover co-ordination of in-country delivery of		
capacity building support to specific partners of the Oak		
Foundation		
c) Margaret Aston Memorial Fund		
This Fund was closed during the year ending 31 March 2020.		
Books for Development, Kyrgyzstan		1,279
Funding for research and development of materials to support work		
survivors of domestic/gender based violence.		
	83,617	31,170

21 Operating lease commitments

Minimum amounts due under no cancellable contracts

	Year ended 31 March 2021	2020
	£	£
Not later than one year	40,000	31,020
More than one year but less than 5 years	17,863	-
	57,863	31,020

The current lease for the property was renegotiated on 11 September 2020 for further 5 years with a rent review and optional break clause after 2 years.

At the reporting end date the total future minimum sublease amount expected to be received under non-cancellable subleases was £Nil (2020: £16,523).

22 Related party transactions

During the year ended 31 March 2019, Yvonne Taylor, trustee was appointed as Trustee. Her partner is engaged as an associate consultant for INTRAC. This engagement was in place prior to the appointment of the trustee. The associate is remunerated on the same basis as other INTRAC associates. Transactions with the associate, post the appointment of their partner as a Trustee, were as follows:

	Year ended 31 March 2021	2020
	£	£
Total invoiced in year	50,822	49,863
Unsettled invoices appearing in trade creditors at 31 March	-	3,989

During the year ended 31 March 2020 one trustee, Philip Vernon, was engaged to work as an external consultant. The contract was reviewed and agreed by the Board in accordance with INTRAC's Articles of Association and undertaken at normal organisational rates. Amounts involved were as follows.
Philip Vernon's term as trustee ended in December 2020.
All payments were prior to this date.

	Year ended 31 March 2021	2020
	£	£
Total invoiced in year	18,450	8,083
Unsettled invoices appearing in trade creditors at 31 March	-	-

23 Cash generated from operations

	Year ended 31 March 2021	2020
	£	£
Surplus for the year	(85,816)	18,962
Adjustments for:		
Investment income recognised in statement of financial activitie	(170)	(1,822)
Unrealised gain on pension liability	-	-
Depreciation and impairment of tangible fixed assets	4,388	1,611
Difference between pension charge and cash contributions	(7,307)	(8,033)
Movements in working capital		
Decrease in stocks	-	207
Decrease/(increase) in debtors	81,191	169,120
(Decrease)/increase in creditors	65,510	(35,067)
(Decrease)/increase in deferred income	(64,859)	(70,597)
Cash generated from/(absorbed by) operations	(7,063)	74,381

24 Balance Sheet by Fund Category

	Year ending 31 March 2020		
	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	10,169	-	10,169
Current assets	645,111	62,864	707,975
Creditors: amounts falling due within 1 year	(297,285)	(62,864)	(360,149)
Provisions/pensions	(39,523)	-	(39,523)
Net assets	318,472	-	318,472

	Year ending 31 March 2020		
	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	6,865	-	6,865
Current assets	722,368	81,382	803,750
Creditors: amounts falling due within 1 year	(278,116)	(81,382)	(359,498)
Provisions/pensions	(46,830)	-	(46,830)
Net assets	404,287	-	404,287

25: Basis of allocation of charitable costs

An exercise was undertaken during the year to review the basis under which costs are allocated between charitable activity areas. The trustees believe that the new basis provides a more realistic picture and so the 2020 figures have been adjusted on the same basis for consistency.

The impact of this change on the 2020 figures has been to allocate £100,000 more of staff costs directly to activity areas with a corresponding reduction in support costs. It has also resulted in an increase of £115,00 in the level of cost directly charged to restricted funds in 2020. These costs were originally charged to unrestricted funds and then charged restricted funds by way of a transfer.