

Charity Registration No. 1016676

Company Registration No. 2663769 (England and Wales)

**INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING
AND RESEARCH CENTRE ("INTRAC")**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C Miller (Chair) T Travers (Treasurer) B Coles G Gelber N Kanji S Weaver J Copestake P Vernon C March N Gabriel	(Appointed 14 November 2015)
Charity number	1016676	
Company number	2663769	
Registered office	Oxbridge Court Old Fruiterers' Yard Osney Mead Oxford OX2 0ES	
Auditors	Chapman Worth Limited 6 Newbury Street Wantage Oxfordshire OX12 8BS	
Bankers	Nat west	

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2016

The trustees present their report and accounts for the year ended 31 March 2016. 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 2015)".

Objectives and activities

INTRAC's charitable purposes, as set out in the objects in the company's memorandum of association, are the relief of poverty, sickness and distress throughout the world.

The activities and how INTRAC provides public benefit in relation to the charitable objectives have been reviewed and refined regularly through external evaluation, approximately every five years, and through consultations with the Board, staff, associates and user groups. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities INTRAC should undertake.

INTRAC supports civil society around the globe. We believe that changes starts with people, with citizens coming together to improve the world. As a civil society organisation ourselves, INTRAC exists to strengthen the effectiveness of civil society to challenge poverty and inequality, empowering people to gain greater control over their own future.

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 in order to challenge and address poverty and inequality. We work to improve the effectiveness of civil society organisation in all its diverse forms. This includes formal organisations, networks and more informal alliances or forms of collaboration within civil society and between civil society and other actors.

We develop practical solutions to the challenges that civil society faces, combining values-driven consultancy, training, research and reflection across key themes. These include: organisation development and change; monitoring, evaluation and learning; strategy and programme design; civil society sustainability; and civil society policy and development.

INTRAC's Strategy to 2020, which was agreed in late March 2015, can be obtained on INTRAC's website. This focuses our work towards:

- Places where there is persistent poverty and disenfranchisement, and where space for civic action is threatened by tensions between the state, the private sector and civil society.
- We have programmes focusing in MENA (Middle East and North Africa) and Central Asia, and are part of consortia delivering programmes in South Sudan, Ethiopia and Rwanda.
- Providing training and mentoring to individuals and organisations that are supporting the capacity development of civil society locally, nationally and regionally.

Using our experiences to actively influence the practices and policies of agencies and organisations which fund and regulate civil society.

To enable us to achieve our external-facing strategic aims we have a number of internal aims including:

- Expanding and increasing the diversity of our international and regionally-based network of associates;
- Developing new strategic partnerships with peer organisations and funders;
- Being more inclusive of diversity and international civil society input in our governance;
- A new communications strategy to respond to changing patterns of accessing and taking up our contributions to debate and professional practice.

Through appropriate organisational development planning, monitoring and evaluation INTRAC ensures that we continue to deliver a public benefit and that our programme of work is in the spirit of the revised charity law of 2011.

Achievements and performance

The past financial year 2015/16 saw the beginning of implementation of the INTRAC 2020 strategy. This sets out strategies through which we seek to contribute to positive change in civil society. We are reporting on our work along the individual strategies to enable us and other stakeholders to track progress and inform our management and governance decisions.

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Strategies for action – our work in detail

1. Strengthen in-country and regional access to transformative capacity development support for civil society

We seek to contribute to improving access for civil society practitioners globally to high quality capacity development support, including through:

- Expanding INTRAC's own participation in and influence on the design of capacity development initiatives for southern CSOs;
- Development of national-level expertise to support capacity development.

INTRAC's participation in and influence on in-country and regional capacity development initiatives

INTRAC continued to expand its partnerships to deliver programmes at a country or regional level that provide funding and capacity development for southern civil society organisations (CSOs). These programmes strengthen southern CSOs directly, but also allow INTRAC to pilot new approaches to capacity development. In 2015, work included:

- Participation in new multi-donor civil society funds in South Sudan and Rwanda and continued work on the Ethiopian Civil Society Support Programme (CSSP);
- Support to a capacity development programme in Kyrgyzstan for CSOs in rural and mountain areas of Naryn, Issyk-kul and Jalalabad funded by GIZ;
- Continuing support to the British Council's Women Participating in Public Life (WPIPL) programme in the MENA region.
- Delivery of a programme of capacity building for sustainability for organisations working in Early Childhood Development in 10 countries in Eastern Europe and Central Asia supported by the Open Society Foundation.
- Piloting of a new model for developing a country presence in Laos in order to explore opportunities for bringing INTRAC's thinking and services to CSO practitioners in the country.

A number of these programmes have been focused on strengthening the capacity of civil society to interact and influence government on behalf of poor and marginalised groups or communities. The following provide illustrative examples of initial results:

- A mid-term evaluation report of the Ethiopian CSSP completed in 2015 recognised the contribution of the programme to improvement in the relationship between CSOs and government at a local level and its innovative approaches to capacity development.
- In Kyrgyzstan, in the remoter areas where the programme was operating, civil society organisations lacked funding, professionalism and organisational structures. INTRAC supported them to develop their organisational capacities in order to implement development projects in cooperation with local government.
- In Libya, women's organisations participating in the WPIPL programme were supported through a workshop on coalition building to design two coalitions: one on influencing the drafting of the new Libyan constitution; and one on contributing to national reconciliation.

Development of national level expertise to support capacity development

A major initiative over 2015-6 was the inception of the Nama Foundation-funded Consultants for Change programme. This programme provides funding to identify groups of consultants with a strong commitment to supporting the development of civil society in 5 countries: Kyrgyzstan, Palestine, Lebanon, Tanzania and Indonesia. The programme will enable them to develop the skills needed to support civil society in a variety of contexts to bring about change. The programme will provide a model that can be transferred to other countries and regions. During 2015-6 we completed the outline for the programme and began the process of identifying suitable consultants.

- In addition to this specific programme, INTRAC has been developing the skills of national-level consultants and practitioners within its other work. For example:
- The Open Society Foundation capacity building for sustainability programme in Early Childhood Development has involved sharing resources and providing technical support to national consultants across programme countries. A 'directory' of quality, recommended consultants has been created for the partner network International Step by Step Association (ISSA) to enable members to draw on a growing basis of local support.
- The CSSP programme integrated the development of national level expertise as part of its approach to capacity development. For example: providing training and mentoring for financial mentors; working with 3

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locally based organisations to deliver a leadership programme: and training and mentoring programme staff in the delivery of new approaches to programme design.

- In Kyrgyzstan, the GIZ-funded programme included training of trainers in different aspects of organisational development.
- In Syria, INTRAC was asked to do an evaluation of the British Council's support to a network of Syrian activists. Given the on-going difficulties of outsiders working in Syria, a key component of the evaluation was building the capacity of the activists themselves and the network to do their own M&E going forward.

2. Influence policy makers, government regulators and funders to improve policy, strategy, and practice related to civil society

We continued to focus on two areas:

- Improving donor policies towards civil society;
- Pushing the issue of the long-term sustainability of civil society organisations up the agenda of both funders and INGOs.

Improving donor policies towards civil society

INTRAC expanded relationships and dialogue with donors on their ways of supporting civil society.

This included support to Danida in tracking the implementation of its civil society policy, focusing particularly on the role of Danish CSOs. This has enabled Danish CSOs to find better ways to articulate their added value in their partnerships with local CSOs and their contribution to the sector. This will help them to remain relevant into the future.

We used the opportunity of a DFID consultation on the role of the UK NGO sector to advance ideas and recommendations on how funding can assist the development of strong and rooted southern CSOs in ways which do not undermine their legitimacy. This included working with BOND on a consultation with their members and direct dialogue with DFID, as well as a [policy briefing note](#).

Our growing profile in this area is reflected in invitations received to:

- Speak at an event in April 2015 in Sweden on civil society and democracy which provided an opportunity to share thinking with the Swedish International Development Cooperation Agency (Sida) on civil society support and sustainability.
- A restricted lunch discussion with the Belgian Deputy Prime Minister responsible for development cooperation in February 2016 on how best to assist a wider range of more rooted civil society organisations (i.e. not just NGOs)

These activities have resulted in ongoing ad-hoc discussions with staff at Sida, DFID and the Norwegian Agency for Development Cooperation (Norad).

In addition to the above, we completed the mid-term and final review of a DFID-funded pilot on beneficiary feedback mechanisms across 6 countries. The pilot has produced evidence for DFID and INGOs on tools that can enable local citizens to contribute better to the design and effective implementation of aid-funded interventions. DFID aims to incorporate beneficiary feedback more routinely in its programmes going forward.

Pushing the issue of sustainability up the agenda

We continued to develop our portfolio of activities influencing key actors on the sustainability of civil society organisations. This included:

- A workshop and series of meetings on sustainability with NGOs, funders and think-tanks in Ghana in partnership with the West African Civil Society Institute (WACSI) in November 2015. This provided a boost to WACSI's own work on sustainability in West Africa.
- Work with the Open Society Foundation and GIZ mentioned above, and an evaluation of Everychild's exit strategy.
- Bringing sustainability to the attention of funders, activists and scholars in the Middle East through a panel on sustainability at a conference in Abu Dhabi.
- Guest essay written by INTRAC published as part of the CIVICUS State of Civil Report 2015, which focused on civil society space and resourcing.

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Good attendance at webinars on sustainability and exit strategies, take-up of open-access blogs and papers on this topic, and our relationships with an expanding network of practitioners and scholars around the world who are interested in sustainability demonstrate INTRAC's influence within the sector.

3. Provide cutting-edge capacity building and advisory support to civil society organisations and those setting the parameters for its work

INTRAC provides advisory support to a range of CSOs through consultancy contracts. It is through this work that we influence their effectiveness to tackle poverty and inequality, bring to the fore issues affecting CSOs, and further develop practice and thinking in our core competency areas (see strategy 5 below for more information)

Monitoring, Evaluation, Learning and Impact Assessment (MELIA)

A significant percentage of INTRAC's advisory work continues to be related to MELIA. Over 2015-16:

- We continued our work on M&E systems for large portfolio programmes through our role as global Monitoring and Evaluation (M&E) support for the Climate Development Knowledge Network (CDKN). This involves running of the overall system, as well as individual project reviews and capacity building support. Over the year we also provided input into ongoing discussions on the future strategic development of the CDKN.
- We supported and advised organisations on the development of M&E and impact assessment systems, including Amnesty Norway's International Human Rights Education Centre, Greenpeace, Mary's Meals, and Oxfam Solidarity in Laos.
- We completed a two-year assessment with British Organisations working in International Development (BOND) and the Network of International Development Organisations in Scotland (NIDOS) of tools and services aimed at enhancing NGO effectiveness.

Most of these projects involved aspects of capacity development and accompaniment of the staff of these organisations, as well as generation of knowledge on approaches and methodologies.

Programme Strategy and Design

As part of the Civil Society Support Programme (CSSP) in Ethiopia, INTRAC developed new materials on programme design focusing on social exclusion and establishing coalitions for change at a local level. These offer practical ways to support individuals and organisations to design better programmes for achieving positive change in their context. During the year, INTRAC also supported a number of organisations in their development and use of theories of change including:

- Tailor-made support for Opportunity International to assist them in developing a theory of change for a WASH project in Ghana;
- Programme level Theory of Change development and related staff capacity development for Dan Mission Poverty Reduction Department;
- Review and refinement of the strategy log-frame and theory of change of the Global Canopy Programme;
- The Kyrgyzstan office supported the Swiss Red Cross in Bishkek with the development of a strategic plan using theory of change.

Other relevant work included:

- A Conflict Sensitivity Analysis for Oxfam GB for their agricultural development programme in the Occupied Palestinian Territories (OPT);
- Conclusion of work on a 3-year programme building skills for evidence-based advocacy by CSOs and improved relations with local government in the Ferghana Valley.

Capacity development and organisational development

We provided high-level strategic support to a number of organisations to enable them to adapt to changes in the development environment and continue to be relevant and effective. This included:

- Advice to Concern's leadership team on the implementation of their strategy;
- Advise to PEN International on the reorganisation of their management structure following an evaluation by INTRAC in 2014-15;
- A review of consortia as a cooperation mechanism for the Nordic National Red Cross Societies.

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This was complemented by practical support to organisations in reviewing capacity development interventions and training. Examples of this include:

- A learning evaluation of ADD that evidenced and assessed the value of their distinctive approach to capacity building;
- A mid-term review of the "Capacity Building for Development" programme of the Child Protection Centre in Kyrgyzstan;
- The Kyrgyzstan office delivered needs assessment and training of trainers NGO CAMP Alatau for the EBRD.

4. Support individuals to become supporters and champions of civil society

Individuals play an important part in promoting change, as activists, volunteers, and professionally-trained workers in wider organisational contexts. We provide training and mentoring through:

- Our scheduled programme of face-to-face courses and online training and mentoring;
- Tailor-made training for organisations
- Longer-term training programmes developed in partnership with CSOs

Scheduled programme

Our scheduled programme of courses covers topics such as Theory of Change and Programme planning, Organisational Development, M&E, Advocacy Planning and Impact Assessment, and Techniques for Facilitation. In 2015-6 we delivered 13 courses in the UK to a total of 165 participants. Tighter visa restrictions are increasingly preventing non-EU NGO/CSO staff from coming on our UK courses, especially citizens of fragile states in whom we have a strategic interest. We are responding to this by: continuing to look for ways to internationalise our programme; further developing remote/online delivery; and involvement in relevant training, educational and research networks which provide a platform to contribute to the necessary rethink of government policy.

Tailor-made training

We provide tailor-made training to meet specific and context-relevant needs. In 2015-16 we delivered more than 37 courses in the UK and abroad for organisations as diverse as: Pax for Peace, DRC Afghanistan, STARS Foundation, Transparency International, DanMission, Care Netherlands, British Council Tawanmandi (Afghanistan), VIA Don Bosco (Belgium), Istanbul Development Agency, LO/FTF (Denmark), WWF (UK), Pontis Foundation (Slovakia), Save the Children (Middle East and Eurasia), Global Network for Rights and Development (Norway), and the Sisters of St Louis (Nigeria).

Training programmes

We continue to work closely with regional actors and international networks to develop longer-term partnerships that support individuals through training:

- We participated in the pilot phases of two large programmes: with the Danish Refugee Council on humanitarian practice; and with Forum Syd on rights-based approaches. Both programmes used online learning to enable staff to participate who would not normally be able to access such training because they are based in remote and/or volatile locations.
- The innovative Consultants for Change programme, mentioned under strategy 1, above is another example of this approach in action.

We regularly reflect on the lessons learnt from different training practices and approaches, sharing these in open-access papers, and contribute to good practice in the sector through membership of the Training Providers Forum.

5. Promote learning and the development of innovative and transformative approaches to civil society strengthening

Our consultancy, training and research work, as well as civil society programmes, provide a rich basis to advance thinking in the sector. We promote learning and conceptual development by convening discussions and promoting debate, including through civil society networks, professional associations and collaboration with peer organisations in other parts of the world. We provide platforms for practitioners to shape their thinking and disseminate their learning.

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The following are highlights from 2015-16.

Use of Participatory and Qualitative Methodologies for Evaluation

We are encouraging a return to participatory and qualitative methodologies for evaluation, while also improving their rigor. We have experimented with different methodologies, and applied them in practice. For example:

- Participatory evaluation in conflict-affected contexts with the Mobaderoon network in Syria;
- Qualitative Comparative Analysis (QCA) within CDKN;
- Process tracing/realist evaluation and theory-based evaluation/contribution analysis in two country studies for Christian Aid as part of a global evaluation of their governance work.

We have presented papers on these methodologies at conferences, such as the International Development Evaluation Association (IDEAS) conference in Bangkok.

Work with Danida (mentioned under strategy 2) enabled us to produce a website of resources and papers on topics such as different methods for presenting organisational results, and the M&E of capacity development. These were presented in facilitated learning/reflection events with Danida and Danish CSOs and received very positive feedback. The papers have also been published more widely garnering praise from readers and contributing to INTRAC's profile on M&E topics.

Twitter: For everyone struggling with reporting organisation-level results: great new resource from @INTRAC_UK: <http://intrac.org/data/files/resources/888/Summarising-portfolio-change-results-frameworks-at-organisational-level-FINAL.pdf> ... From Learning Partnerships @PPA_Learning
Twitter: What does your organisation achieve? Well, a lot of things! Superb @intrac_uk paper on ways to summarise <http://goo.gl/ECFcug>. #INGO #M&E (From Dan Rittman)

Civil Society Sustainability

As a core theme within our strategy, we have devoted attention to advancing conceptual thinking on sustainability in 2015-16:

- We organised events aimed at advancing conceptual work on civil society sustainability including a workshop on civil society sustainability in Ghana in conjunction with WACSI and a webinar on civil society sustainability attended by over 30 participants.
- We worked on a special issue of *Development in Practice* on civil society sustainability which will be published in mid-2016, providing space for new thinking from a group of scholars and practitioners from the global south and north.
- Published an article on the impact of aid withdrawal on civil society in the *Austrian Journal of Development Studies* as part of a special issue on civil society
- Carried out a review of literature on civil society sustainability, with support from the Wild Geese Foundation, as part of advancing conceptual work on sustainability
- We supported other practitioners to disseminate learning on topics related to sustainability through publications including editions of ONTRAC on civil society space and post-exit evaluation, and Praxis Paper by Everychild on exit strategies.

Development in Practice

Our role in editing *Development in Practice* (DiP) enables us to promote new thinking in key areas of development, to connect with researchers around the world, and to keep abreast of trends. We actively promote publication by practitioners and scholars based in the global south, increasing the number of papers published by such authors in 2015-16.

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We collaborate with research institutions and individual scholars to promote innovative research that targets critical questions affecting civil society, and to ensure that research is accessible and relevant to practitioners. We:

- Continued our engagement in two Research Council-funded projects: on language policy and use in NGOs with the Universities of Reading and Portsmouth; on citizen voice and local governance with the University of Mzumbe in Tanzania.
- Advanced thinking on knowledge and evidence within NGOs through our role in co-convening a study group on NGOs in Development within the Development Studies Association of the UK. We have been co-editing a book on this topic with scholars that is due for publication in 2016.
- Contributed a country study on *Multi-Stakeholder Initiatives (MSI)* in Kyrgyzstan for the Institute of Social Studies in the Netherlands, which investigated what makes MSIs – as an implementation mechanism – work well and why.

Activism and new forms of civic organising

We have begun some very initial scoping around this area. This included a literature review to explore current discussion on the issue and participation in a conference on the Future of Development in November in Portugal.

6. Share findings and results of our work widely and accessibly

We are committed to providing access to knowledge in ways that will encourage the take-up of ideas by practitioners, policy-makers and funders.

Blog contributions and views have continued to increase, and access from mobile devices (phones and tablets) is a fifth of all views. New subscribers to our news bulletins and social media outstrip the attrition rate by 6:1. Our KLOUT score, a measure of recognisable internet presence, showed improvement of approximately 15% in the last year. We are increasingly active on social media, including participating in online discussion forums and commenting on topical issues affecting civil society through our blogs. Examples include:

- Holding power to account, and keep moving! – Michael Hammer
- After the poll: a perspective on the dark side of Myanmar – Dan James
- Sustainable Development goals – did that just happen? – Dan James
- Burundi unrest - Can civil society challenge the abuse of power while remaining above the fight? - Rowan Popplewell

A new initiative launched in 2015-16 was the 'How aid really works' Comic Strip. This has proved extremely popular with 2000 page views in 5 months.

We are actively working with clients to promote the use of data from projects and evaluations for wider public benefits. Examples in 2015-16 include:

- Praxis Note 71: From Action Research to Advocacy: Promoting Women's Political Participation in North Africa
- Strengthening civil society in Malawi. Final Evaluation report
- Youth and Employment report – "Research in Action: civil society working for conflict prevention in Fergana Valley"

We remain alert to the value many practitioners around the world gain from INTRAC's accessible papers on key topics, particularly in areas where on-line access is less reliable. To improve our support to these groups, in 2015 we began a review of our publications suite which will result in new-look materials in 2016-17.

Over the past year INTRAC published 27 blogs, 32 papers and we sold 302 books from our existing range. Highlights include:

M&E papers

From June to September, we published a series of 16 short papers dealing with the planning for M&E. This is in recognition that planning and M&E are closely linked, and that effective planning is often a pre-condition for effective M&E: <http://intrac.org/pages/en/monitoring-and-evaluation-series.html>. Our M&E series is extremely popular; *Planning and M&E* was downloaded 599 times.

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Organisational development

We produced a blog series on leadership and organisational founders, including contributions from guest writers.

Sustainability

We produced a range of publications on sustainability in addition to several blogs:

- ONTRAC 61: Post-closure evaluation: an indulgence or a valuable exercise?
- ONTRAC 60 Finding space to manoeuvre: local and national CSOs in complex and politically charged contexts
- Praxis Paper 31: Developing a timeline for exit strategies
- Supporting the sustainability of civil society: feedback from dialogues in West Africa and MENA
- Report on regional workshop on civil society sustainability in West Africa

Here is an example of twitter feedback on our ONTRAC on post-closure evaluation:

Auli Starck @AuliStarck

Post-closure evaluations relevant for Finnish #CSOs due to recent drastic cuts in ODA. Valuable reading!

Publications related to training

- Praxis Note 73. Click! Using YouTube as a training tool
- Praxis Note 72: Advocacy capacity building using blended learning in complex and fragile contexts
- Praxis Paper 30: Monitoring and Evaluating Training. Challenges, opportunities and recommendations

Feedback received via comments and twitter provide a means of monitoring take-up of our outputs. For example, comments on Praxis Note 73 include:

NDI Citizens @NDIcitizens

Our team's resource this week via @intrac_uk is 'Click! Using #YouTube as a training tool'

<http://bit.ly/1SOD4AL>

Amy Johnson @johnsonamys

Great overview & compilation of YouTube clips for #training from @intrac_uk

<http://intrac.org/resources.php?action=resource&id=886> ...

Jordi Pietx @jordipietx .@YouTube as a #professional and #NGO training tool - Very Useful! by @intrac_uk cc @pauvidal_OTs @ireneborras

Future Plans

We will continue implementation of the new strategy. This will be supported by significant progress on Developing Ourselves as a necessary pre-requisite for the ambition and direction of the strategy.

- 1. Strengthen in-country and regional access to transformative capacity development support for civil society**

In 2015 we were successful in our bid for a multi-donor civil society fund in South Sudan, and began work on a DFID-funded governance programme in Rwanda. Work on these new programmes will continue into 2017. We will explore potential collaborations to tender for a second phase of the CSSP in Ethiopia if this is agreed by donors. The Consultants for Change project will continue throughout 2016 and into 2017, completing the identification of partner consultants in the first few months of 2016-7, along with developing materials and delivering the package of support and training that was identified in 2015-16. We will continue to look for ways to expand this model and experience as a potential area of growth.

We will continue work on the development of the Middle East Strategy. We will grow work in the Middle East with an expanded use of our network of associate consultants. We will review this at the end of the year.

We will conclude work on the development of a strategic proposition for the Central Asia programme.

We will continue to pilot a model for country presence based on partnering with a locally-based consultant in Laos.

This will include experimenting with a 'training roadshow' offering several INTRAC courses and events, in country, over a period of two weeks.

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2. Influence policy makers, government regulators and funders to improve policy, strategy, and practice related to civil society

We will continue to build our relationships and dialogue with donors on their approaches to supporting civil society. This will include drawing out policy implications from the Second Phase Evaluation of Danida's civil society policy implementation which we will conclude in 2016. We will assess the impact of the final outcome of DFID's PPA review both for its impacts on the sector and our potential clients, but also for the opportunities that it may present INTRAC. We will finalise outputs from the pilot on beneficiary feedback and build these into further dialogue with donors and INGOs.

We will continue to challenge policy-makers, funders and donors to support civil society in ways that enhance their long-term sustainability. This will include delivery of a 3rd phase of work with the Open Society Foundation in Eastern Europe and Central Asia, the next phase of the evaluation of Everychild's exit strategy, and the completion of work with GIZ on sustainability in Kyrgyzstan. We will explore opportunities for collaboration with other civil society networks, support providers and academics to advance on the gains made in 2015-16 around sustainability for greater impact.

2016-17 is the final year of the research project on citizen voice and local governance with Mzumbe University, and INTRAC will be heavily involved in supporting learning and dissemination activities in Tanzania and further afield. This will include liaising closely with policy-makers, funders and civil society networks in Tanzania to use the research findings to influence the design and implementation of large donor-funded governance programmes. INTRAC will build on these findings to share lessons more broadly with policy-makers and funders.

3. Provide cutting-edge capacity building and advisory support to civil society organisations and those setting the parameters for its work

We will continue to pilot the strategy of expanding our work through the implementation of thematic leads, the further development of our network of associates and consultants, and revision of the associates' policy. M&E will continue to be the core focus of work, with plans to expand our network of associates working on M&E. We will continue to provide advice to the CDKN programme on M&E but will look to step back from direct implementation for the M&E system in a potential 2nd phase.

We will seek modest expansion in our other thematic areas by using a new website to market our services more effectively. We will look to recruit additional consultants in key areas such as advocacy and humanitarian work and resource mobilisation (the latter if funding is obtained for the sustainability programme).

We will continue to work on improving the quality and professionalism of our work and related outputs; and will ensure that learning from our advisory support is shared widely through our networks, convening activities and publications.

4. Support individuals to become supporters and champions of civil society

We will continue our aim to bring our training offer closer to practitioners working on the front line of development through delivering a mixed portfolio of training.

For scheduled courses, we will continue to deliver 12 face-to-face courses in the UK focusing on those that are most popular, 2 online courses and 1 training regionally in Laos. We will look at the possibility of developing further online courses but will explore options for marketing them more effectively to potential participants internationally. We will implement new methods for tracking participants of both open and tailored training in order to establish how many participants are benefitting from outside UK/Europe.

We will seek to develop longer term capacity development programmes with clients which use mixed approaches of training, practice and coaching and mentoring as we believe these are more effective for individual skills building but also for affecting organisational change. We will therefore focus energy on further growth of tailor-made training for individual clients. We will do this by: expanding our network of trainers to be able to respond to more requests; and by further marketing of blended training options to repeat customers and potential clients.

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We will continue to pilot new course ideas and new types of offer responding to changing needs amongst CSOs and playing a role in bringing new ideas to the sector.

5. Promote learning and the development of innovative and transformative approaches to civil society strengthening

We are committed to creating spaces for learning and conceptual development on our core themes. Additional effort will be placed on fundraising for these activities in 2016-17.

Monitoring and evaluation

We will be more active in advancing our perspective on what makes for good and appropriate M&E through the production of new materials, including with a new on-line M&E resource hub (M&E Universe) for which we are seeking significant funding, as well as active participation in professional networks. We will increase our profile and push for the adoption of better practice through presenting our work at relevant events, such as the UK Evaluation Society and the International Society of Third Sector Research (ISTR).

Civil Society Sustainability

Building on our portfolio of learning activities on sustainability in 2015-6, we will pursue further collaboration with funders, NGOs and researchers. We will convene panels with scholars, practitioners and policy-makers at the ISTR conference in June 2016 and the Development Studies Association in September 2016, and use these to increase our profile. We will contribute an article to the civil society journal *Voluntas* on exit strategies, and publish a special issue of *Development in Practice* in July 2016.

New forms of organising

We intend to convene learning activities on new forms of organising during 2016-17 to advance our conceptual thinking on this topic, and explore INTRAC's potential contribution to debates.

Collaboration with researchers

We will continue our work on NGOs and Languages with the Universities of Portsmouth and Reading, including organising a workshop aimed at practitioners in autumn 2016. We will contribute to the final stages of a series of seminars on academic-NGO collaboration organised by the Open University, and partner with academic institutions on civil society research projects as appropriate.

6. Share findings and results of our work widely and accessibly

For learning and dissemination of findings to be effective, we have to pay attention to our audiences and their different needs, as well as changing habits. In 2015-16 INTRAC reviewed its branding, communications and outreach approaches. The results of these will be made public in 2016-7, including a new website and brand, as well as a new suite of publications.

2016 marks the 25th anniversary of INTRAC, and we will mark the occasion with a range of activities and outputs. With a new website and suite of publications, we will seek funding to translate key materials into Arabic and Russian in order to have a greater impact on our audiences in MENA and Central Asia.

7. Developing Ourselves

Our INTRAC 2020 strategy recognises the importance of re-investing in ourselves and improving our own systems, structures and support for our staff and associates. In 2016/17 we will advance with the following:

- Commissioning the renewal of the project management system;
- Implementation of a new associate policy and rate structure
- Expansion of the INTRAC network
- Piloting and initial review at the end of the year of thematic/geographic lead model
- Implementation of our new M&E strategy

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2016

Financial Review

The result for the year ended 31 March 2016 is an unrestricted surplus of £18,709 (2015:£59,060) on unrestricted income of £1,972,968 (2015:1,848,710). This was balanced by a restricted deficit of £20,650 (2015: surplus £27,308). The overall result for the year is a deficit of £1,941 (2015: surplus £86,368).

The continuing surplus on unrestricted activities demonstrates that INTRAC services and contributions to the wider civil society debate and its role in development and addressing serious poverty and inequality continue to be valued in a highly competitive climate. This is also expressed in the increasing numbers of longer term relationships and programmes that we can support internationally but also regionally in Central Asia and the Middle East and North Africa. The deficit on restricted activities underlines the need to replace streams of funding for research and outreach activities which is a key part of our strategy for the next few years.

Reserves

INTRAC exists to strengthen the effectiveness of civil society to challenge poverty and inequality, empowering people to gain greater control over their own future. To achieve this the organisation provides a wide range of capacity building and organisational development support to organisations and individuals involved in civil society, and contributes to wider debates and best practice in our field through research into and advocacy of best practice. 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.

INTRAC holds reserves to enable it to:

- a) Smooth the impact of in the short to medium terms of fluctuations in income and associated losses. INTRAC derives its income from the provision of services: consultancy, research and training, from grants for research and outreach promoting best practice in its focus areas and from programme grants that allow us to make our services available to smaller organisations who would otherwise be unable to access them. Income comes from a mix of small and large agreements. However, partial reliance on a small number of larger, longer term agreements introduces a degree of volatility to income streams.
- b) b) Ensure it is able to meet its financial obligations as and when they fall due (cash flow). Income for services, and other funding, is often received in arrears. Obligations to suppliers tend to follow a shorter cycle than invoicing to clients.
- c) c) Ensure it would be able to meet obligations arising as a result of an unplanned closure

Levels of reserves are reviewed at least annually. This assessment includes reviewing current financial performance, financial plans, current spending commitments and obligations (including closure obligations), risks and their probable financial impact.

From time to time INTRAC's trustees may agree to use reserves to re-invest these in organisational systems, staff capacity and organisational development initiatives which are critical to ensuring INTRAC's ability to provide an ongoing and long-term public benefit as set out in the charitable purposes and our mission statement. INTRAC's trustees have taken note of current January 2016 Charity Commission guidelines in relation to reserves.

Current financial plans include regeneration of our grant and programme funding which has declined in recent years. This has meant balancing investment needs against an expectation that a growth in income will mean a higher level of reserves to meet our cash flow requirements.

Current policy is to maintain reserve levels at between 10 and 15 weeks of recurrent expenditure.

At March 2016 INTRAC had the following reserves

- Unrestricted reserves of £463,208 (2015: £441,716). There are no designated reserves. This represents roughly 12 (2015: 12) weeks of recurrent expenditure.
- Adjusted free reserves (excluding the pension liability which is not expected to crystallise) are £531,934 (2015: £490,145) which represents roughly 14 (2015:14) weeks of recurrent expenditure.
- Restricted reserves stood at £3,875 (2015: £27,307). These reserves are restricted for civil society research, convening and advocacy purposes.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2016

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.

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

P Thornton (Chair) (Resigned 22 September 2015)
C Miller (Chair) (Appointed 11 November 2015)
T Travers (Treasurer)
B Coles
G Gelber
N Kanji
T Rees (Resigned 11 November 2015)
S Weaver
J Copestake
P Vernon
C March
N Gabriel

Suggestions for new trustees are made by existing board members or the Executive Director and are approved by a majority of the Board. Trustees are invited to INTRAC, usually before their election, for sessions with the chair and staff to be briefed on the operations of the charity and their obligations. Occasionally trustees have been sponsored to attend national events designed for trustees. The greatest investment in the trustees comes from the charity sponsoring trustees attendance at workshops and conferences organised by INTRAC. Trustees attended and participated in research meetings and seminars. Copies of the current Charity Commission guidelines for trustees are also made available to new trustees.

Statement of trustees' responsibilities

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 accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the 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 the INTRAC and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the INTRAC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

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

**INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING
AND RESEARCH CENTRE ("INTRAC")**


TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2016

Disclosure of information to auditors

Each of the directors 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 auditors are aware of such information.

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


.....
Trustee
Dated: 5/7/16

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

We have audited the financial statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC") for the year ended 31 March 2016 set out on pages 12 to 32. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

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 auditors' 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the statement of trustees' responsibilities set out on , the trustees, who are also the directors of International Non-Governmental Organisation Training and Research Centre ("INTRAC") for the purposes of company law are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including "APB Ethical Standard – Provisions Available for Small Entities (Revised)", in the circumstances set out in note to the financial statements.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts.

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Other matter

Your attention is drawn to the fact that the charity has prepared accounts in accordance with "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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



Anna Chapman (Senior Statutory Auditor)
for and on behalf of Chapman Worth Limited

11 JULY 2016

.....

Chartered Accountants
Statutory Auditor

6 Newbury Street
Wantage
Oxfordshire
OX12 8BS

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
<u>Income and endowments from:</u>					
Donations and legacies	3	23,010	-	23,010	-
Charitable activities	4	1,913,557	23,317	1,936,874	1,914,554
Investments	5	36,359	-	36,359	35,447
Other income	6	42	-	42	-
Total income and endowments		1,972,968	23,317	1,996,285	1,950,001
<u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities	7	1,954,259	43,967	1,998,226	1,863,633
Total resources expended		1,954,259	43,967	1,998,226	1,863,633
Net incoming/(outgoing) resources before transfers		18,709	(20,650)	(1,941)	86,368
Gross transfers between funds		2,782	(2,782)	-	-
Net income/(expenditure) for the year/ Net movement in funds		21,491	(23,432)	(1,941)	86,368
Fund balances at 1 April 2015		441,717	27,307	469,024	382,656
Fund balances at 31 March 2016		463,208	3,875	467,083	469,024

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

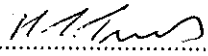
**INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING
AND RESEARCH CENTRE ("INTRAC")**

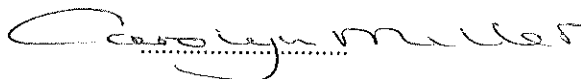
STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2016

	Notes	2016		2015	
		£	£	£	£
Fixed assets					
Tangible assets	11		23,633		7,697
Current assets					
Stocks	12	15,535		12,717	
Debtors	13	580,305		554,292	
Cash at bank and in hand		349,800		338,840	
		<u>945,640</u>		<u>905,849</u>	
Creditors: amounts falling due within one year	14	<u>(433,464)</u>		<u>(391,627)</u>	
Net current assets			<u>512,176</u>		<u>514,222</u>
Total assets less current liabilities			<u>535,809</u>		<u>521,919</u>
Provisions for liabilities			<u>(68,726)</u>		<u>(52,895)</u>
Net assets			<u>467,083</u>		<u>469,024</u>
Income funds					
Restricted funds	18		3,875		27,308
Unrestricted funds			<u>463,208</u>		<u>441,716</u>
			<u>467,083</u>		<u>469,024</u>

The financial statements were approved by the board of directors and authorised for issue on 5/7/16 and are signed on its behalf by:


T Travers (Treasurer)
Trustee


Trustee

Company Registration No. 2663769

**INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING
AND RESEARCH CENTRE ("INTRAC")**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	2016 £	£	2015 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(1,681)		(121,328)
Investing activities					
Purchase of tangible fixed assets		(23,760)		(8,000)	
Proceeds on disposal of tangible fixed assets		42		-	
Interest received		36,359		35,447	
Net cash generated from investing activities			12,641		27,447
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			10,960		(93,881)
Cash and cash equivalents at beginning of year			338,840		432,721
Cash and cash equivalents at end of year			349,800		338,840

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

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

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The INTRAC is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2016 are the first accounts of International Non-Governmental Organisation Training and Research Centre ("INTRAC") prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note 22.

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. They do not believe that this will 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.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

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. Income is deferred when fees are received in advance of the work or courses to which they relate. Income is also deferred when grants are received for an on-going activity to the extent that the activity will be completed in future periods. Where the original activity has been completed and the grant was not refundable, any remaining funds are carried forward as restricted grant balances to be used in accordance with the original purpose of the grant.

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")
- Training of staff in relief and development organisations ("Training")
- 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.

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 bases:

Fixtures, fittings & equipment	33.3% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.7 Impairment of fixed assets

At each reporting end date, the INTRAC reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 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 at 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.

1.9 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

The Company 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.

Financial instruments are recognised when the INTRAC becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company'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.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

Remeasurement 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 defined net 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.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.13 Leases

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

1.14 Reserves policy

INTRAC exists to strengthen the effectiveness of civil society to challenge poverty and inequality, empowering people to gain greater control over their own future. To achieve this the organisation provides a wide range of capacity building and organisational development support to organisations and individuals involved in civil society, and contributes to wider debates and best practice in our field through research into and advocacy of best practice. 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.

INTRAC holds reserves to enable it to:

a) Smooth the impact of in the short to medium terms of fluctuations in income and associated losses. INTRAC derives its income from the provision of services: consultancy, research and training, from grants for research and outreach promoting best practice in its focus areas and from programme grants that allow us to make our services available to smaller organisations who would otherwise be unable to access them. Income comes from a mix of small and large agreements. However, partial reliance on a small number of larger, longer term agreements introduces a degree of volatility to income streams.

b) Ensure it is able to meet its financial obligations as and when they fall due (cashflow). Income for services, and other funding, is often received in arrears. Obligations to suppliers tend to follow a shorter cycle than invoicing to clients.

c) Ensure it would be able to meet obligations arising as a result of an unplanned closure
Levels of reserves are reviewed at least annually. This assessment includes reviewing current financial performance, financial plans, current spending commitments and obligations (including closure obligations), risks and their probable financial impact.

From time to time INTRAC's trustees may agree to use reserves to re-invest these in organisational systems, staff capacity and organisational development initiatives which are critical to ensuring INTRAC's ability to provide an ongoing and long-term public benefit as set out in the charitable purposes and our mission statement. INTRAC's trustees have taken note of current January 2016 Charity Commission guidelines in relation to reserves.

Current financial plans include regeneration of our grant and programme funding which has declined in recent years. This has meant balancing investment needs against an expectation that a growth in income will mean a higher level of reserves to meet our cashflow requirements.

Current policy is to maintain reserve levels at between 10 and 15 weeks of recurrent expenditure.

1.15 Taxation

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

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

2 Critical accounting estimates and judgements

In the application of the INTRAC's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors 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 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 completed and hence the value of the work done. Timing difference 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. This basis on which this is calculated follows the principles as stated in the 2015 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 to accrued income will be made and any losses recognised instantly at the first instance.

3 Donations and legacies

	2016	2015
	£	£
Donations and gifts	23,010	-

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

4 Charitable activities

	Research	Training	Consultancies	Total	Total
	£	£	£	£	2015
					£
Sales within charitable activities	93,187	545,429	1,298,258	1,936,874	1,914,554
Analysis by fund					
Unrestricted funds	72,006	545,429	1,296,122	1,913,557	
Restricted funds	21,181	-	2,136	23,317	
	93,187	545,429	1,298,258	1,936,874	
For the year ended 31 March 2015					
Unrestricted funds	169,190	625,545	1,018,529		1,813,264
Restricted funds	101,290	-	-		101,290
	270,480	625,545	1,018,529		1,914,554

Deferred income

Included within the amounts above is a movement in deferred income of £2,565 (2015: £5,636). This comprise unrestricted funds £872 (2015: £12,683) and restricted funds £1,693 (2015: £(18,9319)).

5 Investments

	2016	2015
	£	£
Rental income	35,014	31,909
Interest receivable	1,345	3,538
	36,359	35,447

6 Other income

	2016	2015
	£	£
Net gain on disposal of tangible fixed assets	42	-

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

7 Charitable activities

	Research	Training	Consultancy	Total	Total 2015
	£	£	£	£	£
Staff costs	111,518	117,734	408,364	637,616	448,254
Office costs	1,179	4,600	4,629	10,408	20,001
Other costs	40,608	307,111	568,966	916,685	843,790
	<u>153,305</u>	<u>429,445</u>	<u>981,959</u>	<u>1,564,709</u>	<u>1,312,045</u>
Share of support costs (see note 8)	70,359	94,257	257,791	422,407	541,170
Share of governance costs (see note 8)	1,803	2,548	6,759	11,110	10,418
	<u>225,467</u>	<u>526,250</u>	<u>1,246,509</u>	<u>1,998,226</u>	<u>1,863,633</u>
Analysis by fund					
Unrestricted funds	184,884	526,250	1,243,125	1,954,259	
Restricted funds	40,583	-	3,384	43,967	
	<u>225,467</u>	<u>526,250</u>	<u>1,246,509</u>	<u>1,998,226</u>	
For the year ended 31 March 2015					
Unrestricted funds	182,968	640,052	946,187		1,769,207
Restricted funds	94,426	-	-		94,426
	<u>277,394</u>	<u>640,052</u>	<u>946,187</u>		<u>1,863,633</u>

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

8 Support costs

	Support costs	Governance costs	2016 Total	2015 Total
	£	£	£	£
Staff costs	287,245	-	287,245	378,569
Depreciation	7,824	-	7,824	2,145
Other costs	113,757	-	113,757	24,241
Premises and office costs	13,581	-	13,581	136,215
Audit fees	-	4,000	4,000	3,750
Accountancy	-	2,500	2,500	2,250
Compliance and constitutional costs	-	4,610	4,610	4,418
	<u>422,407</u>	<u>11,110</u>	<u>433,517</u>	<u>551,588</u>
Analysed between Charitable activities	<u>422,407</u>	<u>11,110</u>	<u>433,517</u>	<u>551,588</u>

9 Trustees

No other trustees received remuneration during the year, though expenses totalling £1,183 (2015: £773) were reimbursed to trustees.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

10 Employees

Number of employees

The average monthly number of persons employed by the company during the year was:

	2016 Number	2015 Number
Operations	21	21
Administration	4	4
	<u>25</u>	<u>25</u>

Employment costs

	£	£
Wages and salaries	794,707	730,611
Social security costs	78,654	69,716
Other pension costs	27,669	26,496
	<u>901,029</u>	<u>826,823</u>

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

	2016 Number	2015 Number
Employees earning between £60,000 to £70,000	<u>1</u>	<u>1</u>

The employee whose emoluments exceed £60,000 has a retirement benefit accruing under a defined benefit pension scheme of £3,121 (2015: £2,900)

**INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING
AND RESEARCH CENTRE ("INTRAC")**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

11	Tangible fixed assets	Fixtures, fittings & equipment	£
	Cost		
	At 1 April 2015		39,178
	Additions		23,760
	Disposals		(6,998)
			<u>55,940</u>
	At 31 March 2016		55,940
	Depreciation and impairment		
	At 1 April 2015		31,481
	Depreciation charged in the year		7,824
	Eliminated in respect of disposals		(6,998)
			<u>32,307</u>
	At 31 March 2016		32,307
	Carrying amount		
	At 31 March 2016		<u>23,633</u>
	At 31 March 2015		<u>7,697</u>
12	Stocks	2016	2015
		£	£
	Finished goods and goods for resale	<u>15,535</u>	<u>12,717</u>
13	Debtors	2016	2015
	Amounts falling due within one year:	£	£
	Trade debtors	484,448	458,162
	Other debtors	2,691	5,716
	Prepayments and accrued income	93,166	90,414
		<u>580,305</u>	<u>554,292</u>

**INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING
AND RESEARCH CENTRE ("INTRAC")**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

14 Creditors: amounts falling due within one year

	Notes	2016 £	2015 £
Other taxation and social security		85,942	53,279
Deferred income	15	199,439	184,137
Trade creditors		97,848	114,842
Other creditors		6,977	1,289
Accruals and deferred income		43,258	38,080
		<u>433,464</u>	<u>391,627</u>

15 Deferred income

	2016 £	2015 £
Other deferred income	<u>199,439</u>	<u>184,137</u>

Deferred income is included in the financial statements as follows:

	2016 £	2015 £
Current liabilities	<u>199,439</u>	<u>184,137</u>
	<u>199,439</u>	<u>184,137</u>

Provisions for liabilities

	Notes	2016 £	2015 £
Retirement benefit obligations	17	<u>68,726</u>	<u>52,895</u>
		<u>68,726</u>	<u>52,895</u>

17 Retirement benefit schemes

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

17 Retirement benefit schemes

Defined benefit schemes

The company participates in the scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company 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 the company 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 2011. This valuation showed assets of £780m, liabilities of £928m and a deficit of £148m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

- £13.9m per annum (payable monthly and increasing by 3% each on 1st April)

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. 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

Key assumptions

	2016	2015
	%	%
Discount rate	3	3
Expected rate of increase of pensions in payment	3	3
	<u> </u>	<u> </u>
Amounts recognised in the income statement:		
	2016	2015
	£	£
Net interest on defined benefit liability/(asset)	(1,343)	-
	<u> </u>	<u> </u>

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

17 Retirement benefit schemes

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 the company has agreed to a deficit funding arrangement the company 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.

The amounts included in the statement of financial position arising from the company's obligations in respect of defined benefit plans are as follows:

	2016 £	2015 £
Present value of defined benefit obligations	68,726	52,895
Deficit in scheme	68,726	52,895

Movements in the present value of defined benefit obligations:

	2016 £
Liabilities at 1 April 2015	52,895
Contributions from scheme members	6,054
Interest cost	(1,343)
Other	11,120
At 31 March 2016	68,726

The defined benefit obligations arise from plans which are wholly or partly funded.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

18 Restricted funds

The income funds of the charity include restricted funds. These were funds received for which the donor had specified the use to which they should be put. The uses to which these funds were spent complied with the original intention.

	Movement in funds				Balance at 31 March 2016
	Balance at 1 April 2015	Income	Resources expended	Transfers in	
	£	£	£	£	£
Praxis Evaluation	5,950	-	(5,946)	(4)	-
NGO Research Programme	16,051	1,060	(17,140)	29	-
Exit Strategies					
Action Learning Sets	5,306	-	(3,976)	-	1,330
General Research Fund	-	5,101	(4,191)	(910)	-
BEARR Trust	-	2,000	(2,856)	856	-
CSO sustainability	-	15,020	(9,707)	(2,768)	2,545
Margaret Aston memorial	-	136	(136)	-	-
	<u>27,307</u>	<u>23,317</u>	<u>(43,952)</u>	<u>(2,797)</u>	<u>3,875</u>

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

18 Restricted funds

Praxis Evaluation

The Praxis fund is made up of balances left from a formal programme that ran from 2003-2011, with the aim of building capacity in civil society organisations through promoting shared learning and reflection. It was initially funded by a grant from the Dutch Foreign Ministry later supplemented by smaller grants from INGOs (International Non-governmental Organisations). The programme has resulted in 30 papers and 71 notes which are regularly accessed by civil society actors and researchers globally. Remaining funding was used during the year for a variety of related activities including developing NGO Forum pilot in MENA (Middle East and North Africa); developing an 'internal learning for external influence' programme; running a few webinars galvanizing support for new non-commissioned peer-learning initiatives.

NGO Research Programme

The NGO Research Programme Fund was established in the mid-1990s, to produce small pieces of research and regular publications of benefit to the civil society sector, while enabling international NGOs to: learn from and collaborate with each other and wider networks; benefit from space for open discussion through webinars and face-to-face meetings; receive tailored mentoring support to turn experience and learning into accessible publications. The Programme is funded by contributions from INGOs on an annual basis, creating a basket fund which finances an annual plan of activities. The remaining balance from 2014-15 was used to cover costs of ONTRAC production, and to pilot ideas for new activities.

Exit Strategies Action Learning Sets

The Exit Strategies Action Learning Set (ALS) fund is the balance from a programme involving five UK based INGOs who contributed to a basket fund over 2014-15. INTRAC facilitated a programme of work under the ALS, enabling the participating organisations to reflect on their internal practices around designing and implementing exit strategies. This was done through regular meetings, on on-line learning platform, and publications. The outstanding balance in the fund is being used to finalise papers capturing the learning from the ALS and to run a webinar promoting learning from the project.

General Research Fund

The General Research Fund comprises on going research activities funded by a range of NGOs.

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

18 Restricted funds

BEARR Trust

The BEARR Trust fund was a grant towards the costs of a project improving capacity and resources for support of victims of domestic violence in Kyrgyzstan.

CSO Sustainability Fund

The CSO Sustainability Fund was set up during the year to fund various activities promoting discussion and research on sustainability of Civil Society Organisations. During the year activities included a forum in West Africa jointly arranged with WACSI (West Africa Civil Society Institute) and a literature review funded by Wilde Ganzen.

Margaret Aston Memorial Fund

An in memoriam grant towards the costs of publishing a Russian version of The Struggle for Civil Society in Central Asia and activities furthering work in defense of women and children affected by violence and family break-up.

19 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2016 are represented by:			
Tangible assets	23,633	-	23,633
Current assets/(liabilities)	508,301	3,875	512,176
Provisions	(68,726)	-	(68,726)
	<u>463,208</u>	<u>3,875</u>	<u>467,083</u>

20 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

Operating leases under non-cancelable contracts outstanding at the year end amount to £309,028 (2015: £31,227). The current lease was renegotiated on 11 September 2015 for further 10 years with a review after 5 years.

At the reporting end date the total future minimum sublease amount expected to be received under non-cancellable subleases was £79,492 (2015: £43,796).

INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

21	Cash generated from operations	2016	2015
		£	£
	(Deficit)/surplus for the year	(1,941)	86,368
	Adjustments for:		
	Investment income recognised in profit or loss	(36,359)	(35,447)
	Gain on disposal of tangible fixed assets	(42)	-
	Depreciation and impairment of tangible fixed assets	7,824	2,145
	Movements in working capital:		
	(Increase)/decrease in stocks	(2,818)	240
	(Increase) in debtors	(26,013)	(260,422)
	Increase in creditors	42,366	91,424
	Increase/(decrease) in deferred income	15,302	(5,636)
	Cash absorbed by operations	(1,681)	(121,328)

At the balance sheet date the charitable company held £150,000 in bonds via National Westminster bank and Scottish Widows that aren't immediately available to the charity.

22 Reconciliations on adoption of FRS 102

Reconciliation of fund balances

	At 1 Apr 2014	At 31 Mar 2015
	£	£
Fund balances as reported under previous UK GAAP	455,484	541,852
Employee benefits (holiday)	(19,933)	(19,933)
Pension liability	(52,895)	(52,895)
Fund balances reported under FRS 102	<u>382,656</u>	<u>469,024</u>

Reconciliation of net movement in funds

	2015
	£
Net movement in funds as reported under previous UK GAAP and under FRS 102	<u>86,368</u>

Notes to reconciliations on adoption of FRS 102