

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

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



Trustees' Report and Accounts

Year Ending March 31, 2023



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Legal and administrative information

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

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

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

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

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

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

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

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

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

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

Kate Newman, Chief Executive



Yvonne Taylor, Chair



2 OUR MISSION

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

Who we are

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

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

Who we work with

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

Our evolving mission

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

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

3. HOW WE DELIVER OUR MISSION

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

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

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

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

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

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

INTRAC in 2022-23 at a glance

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

Becoming a remote organisation

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

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

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

Strengthening engagement with our network

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

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

4. HIGHLIGHTS OF 2022-23: ACCESS

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

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

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

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

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

Training in 2022-23 at a glance

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

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

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

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

Strengthening Small Organisations with Big Ambitions

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

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

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

Training Access Scholarship (TAS)

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

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

5 HIGHLIGHTS OF 2022-23: AGENCY

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

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

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

Embedding best practice, including through support to large programmes

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

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

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

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

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

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

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

Supporting independent media in the Western Balkans

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

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

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

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

6 HIGHLIGHTS OF 2022-23: INFLUENCING

Influencing practice to create an enabling environment for civil society

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

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

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

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

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

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

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

Exploring partnerships with Anti-Slavery International

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

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

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

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

Researching power shifts with Belgian INGOs and their African partners

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

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

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

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

Publications and knowledge sharing

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

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

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

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

Blog series and event – modelling progressive funding

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

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

7 STRATEGIC AIMS AND PRIORITIES FOR 2023-24

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

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

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

We have rearticulated our organisational vision and mission.

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

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

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

This network will:

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

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

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

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

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

8 FINANCIAL PERFORMANCE

Results for the year

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

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

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

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

Income

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

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

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

Expenditure

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

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

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

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

Reserves policy

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

- cover fluctuations in contractual income;

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

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

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

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

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

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

Going Concern

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

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

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

Defined Benefit Pension Liabilities

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

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

9 STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

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

The Chief Executive in the financial year was Kate Newman.

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

Risk management

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

Key risks facing the charity at the current time include:

- INTRAC's key strategic risk is to fail to put in place the necessary steps to make the long-term change as articulated in our new strategic direction, including:
 - **People:** change can be challenging, even when the rationale is clear and the long-term vision is motivating. Sustaining staff morale and focus during our organisational change process will be challenging, especially given that they will need to continue delivering in INTRAC's current business model, while contributing to building the new model. A too rapid change process risks losing key staff members, which in turn leads to risk to our income, reputation, knowledge/expertise and our ability to change.
 - **Finances:** continuing the work to improve our financial procedures, policy and quality of information and to stabilise and maximise the income generated through our consultancy and training, while at the same time creating slack in the system in order to be able to invest in our long-term evolution and change. The expectation is that this will be possible through generating alternative income streams – specifically core and grant funding.
 - **Reputation:** we have a strong reputation for our consultancy and in our wider contribution through training and thought-leadership in the sector. However, we have had less funds, and therefore limited time, to engage in thought-leadership in recent years, being able to raise the profile of our ethical consultancy approaches, and our network of consultants will be important to secure the long-term change. Our focus on network development will also strengthen the diversity of our consultancy and introduce new and different knowledges, experiences and perspectives, all of which should enhance our impact, understanding and reputation.
- INTRAC recorded deficits in FY21-22, and FY22-23; however, due to the cost savings made during the year we continue to be in a strong position with our reserves. However, our financial position, dependent on a variety of short-term consultancy projects, can present challenges for day to day financial management and cash-flow. Our long-term financial resilience involves exploring different ways of generating income
- While we have a strong policy framework in place some key processes were developed based on an office-based approach, and are less effective in a remote environment. We have reviewed and are adapting our finance and due diligence policies to ensure that they are fit for purpose and meet expectations.

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

Related Parties

Trustees may receive remuneration for provision of other services as agreed by the Board in accordance with our governing document. One contract was made under these arrangements in the last 3 years.

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

Fundraising

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

Accounts

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

Disclosure of audit information

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

Auditor

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

10 STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of International Non-Governmental Organisation Training and Research Centre ("INTRAC") for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of INTRAC and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that INTRAC will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of INTRAC and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of INTRAC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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



.....

Y Taylor (Chair)

Trustee

Dated: 20 October 2022

11 INDEPENDENT AUDITOR'S REPORT

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

OPINION

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

In our opinion the financial statements:

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

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

We have considered:

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

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

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

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

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

USE OF OUR REPORT

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



Caroline Webster FCA

For and on behalf of Ross Brooke Limited

Statutory Auditor

Suite I

Windrush Court

Abingdon Business Park

Oxfordshire

OX14 1SY

Date: 27 October 2023

12 STATEMENT OF FINANCIAL ACTIVITIES

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

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

13 STATEMENT OF FINANCIAL POSITION

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

*Note 18.

Company Registration Number 2663769

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

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



.....
Yvonne Taylor (Trustee)



.....
Jonathan Orchard (Trustee)

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

14 STATEMENT OF CASHFLOWS

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

15 NOTES TO THE FINANCIAL STATEMENTS

1: Accounting policies

Company information

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

1.1) Accounting convention

The accounts have been prepared in accordance with INTRAC's constitutional document as adopted by the Board of Trustees, the Companies Act 2006, the Charities Act 2011 and the Charities Statement of Recommended Practice FRS 102 (effective 1 January 2019).

INTRAC is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2) Going Concern

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

1.3) Charitable funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. The funds are expendable in accordance with the budget agreed at the beginning of each project.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. They include income from consultancy, in-house and open training, publications and open donations.

1.4) Incoming resources

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

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

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

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

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

1.5) Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and other payments to the external auditors. All costs are allocated between the expenditure categories of the SOFA (Statement of Financial Activities) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of staff time, as weighted to reflect relative salaries of the staff employed. In previous years the apportionment had been done on the basis purely of staff time but it is felt that weighting provides a more accurate basis for apportionment.

1.6) Tangible fixed assets

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

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

Fixtures, fittings & equipment	33.3% straight line
--------------------------------	---------------------

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

1.7) Stocks

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

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

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

1.8) Cash and Cash Equivalents

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

1.9) Financial instruments

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

Basic financial assets

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

Basic financial liabilities

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

De-recognition of financial liabilities

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

1.10) Employee benefits

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

1.11) Retirement benefits

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

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

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

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

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

1.12) Leases

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

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

1.13) Taxation

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

2: Critical accounting estimates and judgements

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

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

Critical Judgements

Deferred and accrued income

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

3 Donations and legacies

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

4 Charitable activities

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

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

The carrying value of deferred income is stated in note 13.

5 Investments

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

6 Other income

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

7 Charitable Expenditure

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

* See note 19

8 Support costs

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

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

9 Trustees

During the year no trustees were engaged as external consultants.

Further details of contract arrangements are given in note 21 on related party transactions.

There were no similar contractual arrangements in the previous financial year.

Three trustees were reimbursed for travel expenses totalling £923 (2022: No trustees were reimbursed). All trustee meetings in the year ending 31 March 2022 were held on-line.

10 Employees

Number of Employees

The average number of employees employed by the company during the year was

	2023	2022
	Number	Number
Service Delivery	8	10
Service Management	3	1
Service Support	4	5
Total Operations	15	16
Administration	3	3
	<u>18</u>	<u>19</u>

Employment Costs

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

Details of outstanding pension contributions are provided in Note 15.

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

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

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

Remuneration of key management personnel

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

11 Tangible Fixed Assets		Fixtures, fittings and equipment	
		£	
Cost			
At 1 April 2022			55,192
Assets written off in year			<u>(55,192)</u>
At 31 March 2023			<u><u>-</u></u>
Depreciation and impairment			
At 1 April 2022			46,006
Depreciation and impairment			8,960
Assets written off in year			<u>(54,966)</u>
At 31 March 2023			<u><u>-</u></u>
Carrying amount			
at 31 March 2023			<u><u>-</u></u>
at 31 March 2022			<u><u>9,186</u></u>
12 Stocks		2023	2022
		£	£
Finished goods and goods for resales		<u>-</u>	<u>1,171</u>
13 Debtors		2023	2022
		£	£
Trade debtors		107,000	250,407
Prepayments and accrued income		222,038	144,087
Other debtors		-	-
		<u>329,038</u>	<u>394,494</u>
14 Creditors: amounts falling due within one year		2023	2022
	Notes	£	£
Other taxation and social security		41,663	40,223
Deferred income	2	112,387	148,490
Trade creditors		40,969	46,227
Other creditors		6,028	4,883
Office dilapidations and associated expenses		-	40,000
Accruals and deferred rental income		79,533	63,025
		<u>280,580</u>	<u>342,848</u>
Other creditors at the year end		2023	2022
Pension contributions due under defined contribution schemes			
Defined contribution schemes - Ees		3,056	2,383
Defined contribution schemes - Ers		2,333	1,667
Defined benefit scheme deficit contributions		639	833
		<u>6,028</u>	<u>4,883</u>
15 Provisions for liabilities		2023	2022
	Notes	£	£
Retirement benefit obligations	16	<u>25,900</u>	<u>29,522</u>

16 Present value of provisions

	<u>2023</u>	<u>2022</u>
	£	£
Present value of provisions	<u>25,900</u>	<u>29,522</u>

Reconciliation of opening and closing provisions

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

17 Restricted Funds

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

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

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

Oak Foundation Exit Strategy Fund

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

Small Charities Challenge Fund

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

General Fund Research

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

18 Unrestricted Funds

Movements on Unrestricted funds are as follows

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

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

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

19 Grants to partner organisations

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

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

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

20 Operating lease commitments

Minimum amounts due under no cancellable contracts

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

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

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

21 Related party transactions

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

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

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

22 Cash generated from operations

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

23 Balance Sheet by Fund Category

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

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