

Charity Registration No. 1016676

Company Registration No. 2663769 (England and Wales)

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

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2012**

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

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Geof Wood (Chair) Bruce Coles Pat Holden Nazneen Kanji Janet Momsen Trevor Rees Pat White
<b>Executive Director</b>	Brian Pratt
<b>Charity number</b>	1016676
<b>Company number</b>	2663769
<b>Principal address</b>	Oxbridge Court Old Fruiterers' Yard, Osney Mead Oxford OX2 0ES Tel: 01865 201851 Fax: 01865 201852
<b>Auditors</b>	Chapman Worth Limited 6 Newbury Street Wantage Oxfordshire OX12 8BS
<b>Bankers</b>	Nat West 340 Banbury Road Oxford OX2 7HR

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

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 7
Statement of trustees' responsibilities	8
Independent auditors' report	9 - 10
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13 - 19

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

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2012*

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The trustees present their report and accounts for the year ended 31 March 2012.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Structure, governance and management**

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

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

Geof Wood (Chair)  
Rosemary Preston (Vice Chair) - resigned 16 September 2011  
Graham Nixey (Treasurer) - resigned 16 September 2011  
Bruce Coles - appointed 9 December 2011  
Belinda Coote - resigned 16 September 2011  
Pat Holden  
Nazneen Kanji - appointed 16 September 2011  
Janet Momsen  
Trevor Rees  
Paul Thornton - resigned 9 December 2011  
Pat White

### Finance committee:

Trevor Rees  
Pat White  
Geof Wood

### Senior management team:

Dr Brian Pratt - Executive Director  
Clare Moberly - Consultancies Director  
Tom Travers - Finance Director

Suggestions for new trustees are made by existing board members or the Executive Director and are approved by a majority of the Board.

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

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

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2012*

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The Board is composed of volunteer members chosen from a range of professional fields related to the wide range of INTRAC's activities and mandate including law, management and accountancy. The honorary officers are listed above; they take specific responsibilities when requested by the board and between board meetings as delegated by the full board. The Board is elected at each AGM to which all members of the association are invited. As the need for provision of an AGM has recently been changed by the Charity Commission, a vote was taken to no longer hold a formal AGM, so elections will take place at Board level only, results being reported to the full membership. An alternative meeting for members will be introduced. A rotation system for board members is set down in the Articles of Association. The board meets approximately four times per year. It also hires and carries out the annual appraisal of the performance of the Executive Director to whom the management of the organisation is delegated.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

### **Objectives and activities**

The original objectives as set out in the Articles of Association are:

- i) The relief of poverty, sickness and distress throughout the world and in generality of the foregoing to provide training, research and other services which support the work and improve the performance of organisations that are dedicated to relief and development work.
- ii) To offer occasional training, publish material based on research and other services designed to improve efficiency, performance and impact of those persons employed in organisations that are dedicated to the relief of suffering and poverty.
- iii) To carry out research into international and social development and to publish the results for the public good.
- iv) To carry out research into management of those institutions dedicated to relief and development work and publish the results in order to provide guidelines and good practice.
- v) Wherever possible to extend the services provided to individuals and organisations working and based outside the United Kingdom.

The activities and how they relate to the charitable objectives have been reviewed and refined regularly through external evaluation, approximately every five years and through consultations with the board, staff, associates and user groups.

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

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2012*

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INTRAC provides training, consultancy and research services to organisations involved in international development and relief. Our goal is to improve civil society performance by exploring policy issues and by strengthening management and organisational effectiveness.

INTRAC does this by providing training and capacity building services; research into the causes of poverty and the functioning of development organisations both aim to improve the delivery of relief and development programmes; we also provide consultancy, and programmes in certain areas of the world. Finally we publish and disseminate our experience and research in international development.

To provide focus to our work we have identified two main areas: a) civil society strengthening and b) monitoring and analysing global trends and their impact on civil society. Within this we focus on organisational capacity building and participatory development. Details of the analysis behind INTRAC's thematic framework are set out in our strategy document agreed in 2007 and reviewed in 2010 by the Board. The Trustees of INTRAC are at present updating the articles and memorandum of understanding in order to ensure they meet current requirements and to incorporate minor changes as agreed over the past 20 years since the first version was written. We will also be revising overall strategy in the coming year 2012-13 by assessing our current programme and the degree to which this fits our objectives and to explore ways of making improvements where possible. We are also ensuring that our programme of work is in the spirit of the revised charity law 2011, and the need to show that we are working for the Public interest.

### **Achievements and performance**

Last year we said we would carry out several major programmes these are listed below with a short comment on the degree to which we were able to achieve these:

#### Training:

1) We planned to expand our core training programme to a more ambitious programme of 25 courses with 250-275 participants. We held 21 open courses (we planned 25 and cancelled 4 of them) which is our highest number of courses to date. Overall we had a high level of participation with 265 participants attending our courses over the year. On average the courses received the highest ever evaluation scores of 8.5 (How did you find this course overall?) and 8.4 (To what extent were the aims fulfilled?).

2) build strong relationships with members of the training providers forum and other training service providers and collaborate on training projects: new courses organised in conjunction with other providers ie Participatory Proposal Development with Mango.

3) Diversify beyond open and in house training: began to explore new forms of e training and other ways of working for 2012.

4) Knowledge management and training content improved: new standardised training materials implemented for open and tailor-made training, quality control on all materials and courses, access by all trainers to training resources.

5) Link to research materials: opened a trainers forum for all Intrac trainers, and started to ensure access to other Intrac materials including Praxis.

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

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

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### Consultancies

- 1) A modest expansion in our consultancy work : we expanded the amount of consultancy work without sacrificing quality and within our overall mission and charitable objectives.
- 2) To expand our reach and relevance of key themes: we expanded our outreach to new areas of civil society as well as our traditional client base , whilst also developing our expertise in key themes such as monitoring and evaluation.
- 3) Improved team working : was achieved by consistent support for staff and associates plus a revision of the way consultancies are managed .
- 4) Continued quality improvement: this was an on-going improvement , revised regularly in Staff retreats.
- 5) Improved procedures and knowledge management see QA above.

### Geographic Programmes:

- 1) Launch the programme in Ethiopia and look at increasing our civil society programme in the wider Middle east: we have engaged in many parts of Africa, including playing a major role in a 5 year programme of Civil society support in Ethiopia. Although we still feel we have more to offer the middle east were still providing support to local organisations throughout the region.
- 2) Continue our work in Central Asia: the programme with PRIP in Bangladesh came to an end . Meanwhile we continued to provide support to local civil society organisations throughout Central Asia .

### Research:

- 1) Review the INTRAC research programme and implement changes. A review was carried out of our research programme and a new strategic plan agreed by the Trustees. A new research team was also recruited which has led to an increased research programme .
- 2) Commence a new cycle of the NGO research programme: after the review noted above , the programme has also been given a boost with some new members and a new work plan.
- 3) Develop partnerships with other organizations; both academic and practitioner: relationships with academics and practitioners have been developed in line with the new research plan and by the new team. A multi - stakeholder group including INTRAC has developed a programme " Civil society at a cross roads along with partners from India, Tanzania, South Africa, Netherlands and Uruguay.
- 4) Develop ideas on the future of NGOs, civil society and international development: we held a major international conference on Civil society and the future , tied closely to the Civil society at a cross roads initiative ( above). We have also continued to monitor changes and new policies publicising our findings through Ontrac and briefing papers.
- 5) Explore the architecture of aid: see 9 above , and introduction of new papers on Busan, aid policies, presentations at Civicus, DSA and other fora. 6)
- 6) Develop the work in Cyprus: we completed the research into mediation and conciliation between the two communities producing several research reports in three languages and provided guidance to both communities
- 7) Hold workshops and possibly a conference on M & E: a major international conference with 170 people from 35 countries was held in June 2011 several case studies and background papers were produced for this and are available on our website.

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

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2012*

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### Communications:

1) Develop depth and range of communications including from developing country authors and partners. Development in Practice has successfully sought to ensure that the majority of our authors are from developing countries. New case studies from conferences, as well as other products have come from a wide range of countries.

2) Increase throughput of materials on our website and Praxis: we have been far more successful with materials generally on the website but funding limitations have led to a reduction in new Praxis-generated materials. INTRAC provides a considerable resource to charities, development agencies, and civil society groups globally, mostly free of charge. Over 2011-12, 823 documents were downloaded a total of 21,460 times.

3) Explore new areas: There has been a massive number of products from the Cyprus research project (24 papers and notes), and the Comic Relief Peer Learning diaspora programme (six toolkits) although we still feel that there is still scope for more active learning and communication through INTRAC from our global partners, constrained not by demand but by basic funding.

### Financial review

The result for the financial year ended 31 March 2012 was a reported surplus of £61,337 on income of £2,138,521 (2011 surplus £28,936; income £1,543,861).

The continuation of a surplus at the level achieved was an excellent result in a challenging environment. Despite the economic outlook, both consultancies and training income held up well and we were able to continue research work and our Central Asia Programme. However, attracting other grant income remained extremely difficult.

### Reserves:

INTRAC provides training, consultancy and research services to organisations involved in international development and relief. Income is received by way of fees for work done and by grants for research and programmes. Although there is a mix of large and small agreements the partial reliance on a small number of large grants gives volatility and risk. Reserves need to be set to cover reduced income in the short term and at a level to smooth any effect of medium term reductions in income and related losses which will also be sufficient to meet any closure obligations. Current policy is to maintain reserves at present levels and to review annually and this has been confirmed for 2013.

### Plans for the future



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

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2012

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For the year 2012-13 we aim to :

Overall:

- 1) Review strategy in light of external changes.
- 2) Improve our internal information systems ( database).
- 3) Invest in developing our work whilst ensuring that reserves stay healthy after a good couple of years.

Training:

- 1) run a programme of 25 courses (and a target of 250-275 participants). New courses on child rights based approaches and disability inclusion. We will also run a course in collaboration with MANGO on Participatory Proposal Development.
- 2) Trialling running courses in parallel to allow participants to choose between some sessions from either course e.g. partner capacity building and organisational development in October.
- 3) Diversify our service to include our first blended/remote learning course.
- 4) Strengthen our collaboration with the Training Provider's Forum.
- 5) Build on our knowledge management and learning systems.
- 6) Expand our network of trainers and strengthen the sharing of learning between them.
- 7) Enhancing our quality assurance process.

Consultancies:

- 1) Expand our network of associates. ensure that they are aware of our value driven approach to development, and incorporate them, their ideas and skills into our ongoing work.
- 2) Review partnerships and alliances for larger assignments and contracts.
- 3) Review guidelines for accepting new assignments in line with our mandate and values.

Research:

- 1) To strengthen working relationships with academic researchers through the Development Studies Association NGOs in Development Study Group and build capacity for research through developing stronger cross-organisational working relationships.
  - 2) To build profile of research at INTRAC through attendance at relevant national and Continue to develop and increase the membership of the research forum.
  - 3) Expand collaborative work with both academic centres as well as our international conferences and events.
  - 4) To re-invigorate and strengthen the NGO Research Programme, hold two NGO Forums, and undertake thematic research of relevance to members and collaborators.
  - 5) To deliver core research functions such as the publication of ONTRAC and regular briefing papers and notes.
  - 6) To produce research on civil society and development including aid and civil society, civil society and the changing global economic and political context, trends in monitoring and evaluation, and research methods relevant to civil society.
  - 7) To support INTRAC's consultancy and training work by providing input on research methods and quality assurance
  - 8) Specifically to look to expanding work on: Civil society at a crossroads; and work on approaches to evaluation.
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# INTERNATIONAL NON-GOVERNMENTAL ORGANISATION TRAINING AND RESEARCH CENTRE ("INTRAC")

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

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### Communications:

- 1) Expand our dissemination and knowledge management via the website and related technologies.
- 2) Continue our work on the editorship of Development in Practice to a consistently high standard.
- 3) Secure sustainable funding for the breadth of our communications work.

### Programmes:

- 1) Continue to work on the Ethiopian CSSP, ensuring high-quality support to civil society.
- 2) Continue to explore ways of increasing our programme in the Middle East.
- 3) Review the future of the Central Asia programme now in its 17th year.
- 4) Review some of our thematic work in areas such as monitoring and evaluation, organisational assessment etc.

### Auditors

A resolution proposing that Chapman Worth Limited be reappointed as auditors of the company will be put to the Board.

On behalf of the board of trustees

Geof Wood (Chair)

Trustee

Dated: .....

17 JUNE 2012

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

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

## **INDEPENDENT AUDITORS' REPORT**

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

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We have audited the accounts of International Non-Governmental Organisation Training and Research Centre ("INTRAC") for the year ended 31 March 2012 set out on pages 11 to 19. The financial reporting framework that has been applied in their presentation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

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

The Trustees have elected for the accounts to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the accounts**

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

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

**INDEPENDENT AUDITORS' REPORT (CONTINUED)**

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

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**Opinion on accounts**

In our opinion:

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 March 2012, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the accounts have been prepared in accordance with the Companies Act 2006.



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

**Chartered Accountants**

**Statutory Auditor**

6 Newbury Street

Wantage

Oxfordshire

OX12 8BS

Dated: 20/8/12

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

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2012

	Notes	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
<b>Incoming resources from generated funds</b>					
Investment income	2	36,030	-	36,030	32,711
Incoming resources from charitable activities	3	1,729,177	370,786	2,099,963	1,510,641
Other incoming resources	4	2,528	-	2,528	509
<b>Total incoming resources</b>		<b>1,767,735</b>	<b>370,786</b>	<b>2,138,521</b>	<b>1,543,861</b>
<b>Resources expended</b>					
	5				
<b>Charitable activities</b>					
Programmes to assist relief & development organisations in building their capacity & investment in future projects		-	44,166	44,166	83,368
Research in aspects of relief & development & publications related to all aspects of the work		230,692	326,620	557,312	328,815
Training of staff in relief & development organisations		523,079	-	523,079	456,737
Consultancies in capacity building, management, organisational development, reviews, research & evaluations of relief & development		945,182	-	945,182	641,005
<b>Total charitable expenditure</b>		<b>1,698,953</b>	<b>370,786</b>	<b>2,069,739</b>	<b>1,509,925</b>
Governance costs		7,445	-	7,445	5,000
<b>Total resources expended</b>		<b>1,706,398</b>	<b>370,786</b>	<b>2,077,184</b>	<b>1,514,925</b>
<b>Net movement in funds</b>		<b>61,337</b>	<b>-</b>	<b>61,337</b>	<b>28,936</b>
Fund balances at 1 April 2011		368,744	-	368,744	339,808
<b>Fund balances at 31 March 2012</b>		<b>430,081</b>	<b>-</b>	<b>430,081</b>	<b>368,744</b>

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

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

## BALANCE SHEET


AS AT 31 MARCH 2012

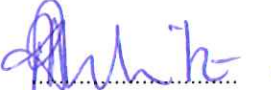
	Notes	2012 £	£	2011 £	£
<b>Fixed assets</b>					
Tangible assets	9		2,394		3,192
<b>Current assets</b>					
Stocks		64,216		54,988	
Debtors	10	306,610		176,436	
Cash at bank and in hand		426,474		421,626	
		<u>797,300</u>		<u>653,050</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(369,613)</u>		<u>(287,498)</u>	
<b>Net current assets</b>			<u>427,687</u>		<u>365,552</u>
<b>Total assets less current liabilities</b>			<u>430,081</u>		<u>368,744</u>
<b>Income funds</b>					
Unrestricted funds			<u>430,081</u>		<u>368,744</u>
			<u>430,081</u>		<u>368,744</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2012, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 27 June 2012

  
 Geof Wood (Chair)  
 Trustee

  
 Pat White  
 Trustee

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

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2012

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

#### 1.2 Incoming resources

Fee income from charitable activities comprises fees charged for service provision including training and consultancy work. Income is deferred when fees are received in advance of the work or courses to which they relate or when grants are received in advance of the period in which the activities to which they relate are performed.

#### 1.3 Resources expended

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

Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and other payments to the external auditors.

All costs are allocated between the expenditure categories of the SOFA (Statement of Financial Activities) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of staff time.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	33.3% straight line or 25% reducing balance
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#### 1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged on a straight line basis over the term of the lease.

#### 1.6 Stock and work in progress

Stocks and work in progress are stated at the lower of cost and net realisable value. Cost is calculated using the average cost method.

Work in progress on long term projects is stated at cost less foreseeable losses less any applicable payments on account. The amount recorded as turnover in respect of long term projects is the value of grant income and other related income received or receivable to date. Where a project has reached a stage where the outcome can be assessed with reasonable certainty, any surplus in relation to that project is recognised in the Statement of Financial Activities.

#### 1.7 Pensions

Contributions payable to the company's defined contribution pension scheme are charged to the income and expenditure account in the period to which they relate.



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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

### 1 Accounting Policies

(continued)

#### 1.8 Foreign currency translation

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net outgoing resources.

#### 1.9 Accumulated funds

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.

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

#### 1.10 Reserves policy

INTRAC provides training, consultancy and research services to organisations involved in international development and relief. Income is received by way of fees for work done and by grants for research and programmes. Although there is a mix of large and small agreements the partial reliance on a small number of large grants gives volatility and risk. Reserves need to be set to cover reduced income in the short term and at a level to smooth any effect of medium term reductions in income and related losses which will also be sufficient to meet any closure obligations. Current policy is to maintain reserves at present levels and to review annually.

#### 1.11 Taxation

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

### 2 Investment income

	2012	2011
	£	£
Rental income	31,421	30,737
Interest receivable	4,609	1,974
	<u>36,030</u>	<u>32,711</u>

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

### 3 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
Programmes to assist development	-	50,606	50,606	53,436
Research & publications into relief & development	53,132	320,180	373,312	194,606
Training	588,715	-	588,715	490,762
Consultancies	1,087,330	-	1,087,330	771,837
	<u>1,729,177</u>	<u>370,786</u>	<u>2,099,963</u>	<u>1,510,641</u>

Included within the amounts above is a movement in deferred income and work in progress of £22,750 (2011 £75,672). This comprises unrestricted funds £59,981 (2011 (£32,443)) and restricted funds £(37,231) (2011 £108,115).

### 4 Other incoming resources

	2012 £	2011 £
Other income	<u>2,528</u>	<u>509</u>

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

### 5 Total resources expended

	Staff costs £	Dep'n £	Other costs £	Total 2012 £	Total 2011 £
<b>Charitable activities</b>					
<u>Programmes to assist relief &amp; development organisations in building their capacity &amp; investments in future projects</u>					
Activities undertaken directly	5,878	13	29,741	35,632	47,075
Support costs	5,392	-	3,142	8,534	36,293
<b>Total</b>	<b>11,270</b>	<b>13</b>	<b>32,883</b>	<b>44,166</b>	<b>83,368</b>
<u>Research in aspects of relief &amp; development &amp; publications related to all aspects of the work</u>					
Activities undertaken directly	145,173	321	200,941	346,435	166,478
Support costs	137,099	-	73,778	210,877	162,337
<b>Total</b>	<b>282,272</b>	<b>321</b>	<b>274,719</b>	<b>557,312</b>	<b>136,681</b>
<u>Training of staff in relief &amp; development organisations</u>					
Activities undertaken directly	78,353	179	327,281	405,813	317,227
Support costs	76,714	-	40,552	117,266	139,510
<b>Total</b>	<b>155,067</b>	<b>179</b>	<b>367,833</b>	<b>523,079</b>	<b>702,843</b>
<u>Consultancies in capacity building, management, organisational development, reviews, research &amp; evaluations of relief &amp; development</u>					
Activities undertaken directly	163,508	285	599,812	763,605	489,878
Support costs	122,003	-	59,574	181,577	151,127
<b>Total</b>	<b>285,511</b>	<b>285</b>	<b>659,386</b>	<b>945,182</b>	<b>641,005</b>
	<b>734,120</b>	<b>798</b>	<b>1,334,821</b>	<b>2,069,739</b>	<b>1,509,925</b>
<b>Governance costs</b>	-	-	7,445	7,445	5,000
	<b>734,120</b>	<b>798</b>	<b>1,342,266</b>	<b>2,077,184</b>	<b>1,514,925</b>

Governance costs includes payments to the auditors of £3,500 (2011: £3,400) for audit fees and £3,945 (2011: £1,600) for other services.

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

### 6 Support costs

	Programmes to assist relief & development organisations in building their capacity & investments in future projects	Research in aspects of relief & development & publications related to all aspects of the work	Training of staff in relief & development organisations	Consultancies in capacity building, management, organisational development, reviews, research & evaluations of relief & development	Total 2012	Total 2011
	£	£	£	£	£	£
Premises and office costs	1,722	43,786	24,500	38,964	108,972	96,468
Other costs	1,420	29,992	16,052	20,610	68,074	62,309
Staff costs	5,392	137,099	76,714	122,003	341,208	330,490
	<u>8,534</u>	<u>210,877</u>	<u>117,266</u>	<u>181,577</u>	<u>518,254</u>	<u>489,267</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but expenses totalling £838 were reimbursed to trustees (2011: £1,563).

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2012 Number	2011 Number
Operations	16	16
Management and administration	5	5
	<u>21</u>	<u>21</u>

#### Employment costs

	2012 £	2011 £
Wages and salaries	656,376	586,680
Social security costs	63,790	61,034
Other pension costs	13,954	15,035
	<u>734,120</u>	<u>662,749</u>

There were no employees whose annual remuneration was £60,000 or more.

### 9 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2011 and at 31 March 2012	<u>67,789</u>
<b>Depreciation</b>	
At 1 April 2011	64,597
Charge for the year	798
At 31 March 2012	<u>65,395</u>
<b>Net book value</b>	
At 31 March 2012	<u>2,394</u>
At 31 March 2011	<u>3,192</u>

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

10 Debtors	2012 £	2011 £
Trade debtors	281,999	143,558
Prepayments and accrued income	24,611	32,878
	<u>306,610</u>	<u>176,436</u>

11 Creditors: amounts falling due within one year	2012 £	2011 £
Trade creditors	100,863	25,009
Taxes and social security costs	22,700	19,521
Other creditors	2,112	15,430
Accruals	53,085	25,244
Deferred income	190,853	202,294
	<u>369,613</u>	<u>287,498</u>

## 12 Pension and other post-retirement benefit commitments

### Defined contribution

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund.

	2012 £	2011 £
Contributions payable by the company for the year	<u>13,954</u>	<u>15,035</u>

## 13 Commitments under operating leases

At 31 March 2012 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2012 £	2011 £
Expiry date:		
Between two and five years	<u>62,940</u>	<u>-</u>