

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 2013**

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

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	G Wood (Chair) S Abbasi B Coles S Cunningham G Gelber P Holden N Kanji J Momsen T Rees T Travers (Treasurer) P White
<b>Executive Director</b>	B 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
<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 - 9
Statement of trustees' responsibilities	10
Independent auditors' report	11 - 12
Statement of financial activities	13
Balance sheet	14
Notes to the accounts	15 - 22

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

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2013*

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The trustees present their report and accounts for the year ended 31 March 2013.

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, and who served during the year were:

G Wood (Chair)	
S Abbasi	(Appointed 7 November 2012)
B Coles	
S Cunningham	(Appointed 7 November 2012)
G Gelber	(Appointed 7 November 2012)
P Holden	
N Kanji	
J Momsen	
T Rees	
T Travers (Treasurer)	(Appointed 7 November 2012)
P White	

#### Finance committee:

T Rees  
T Travers  
P White  
G Wood

#### Senior management team:

B Pratt - Executive Director  
C Moberly - Consultancies Director  
C Jesudason - 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.

The induction of new Trustees starts with an invitation 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. Copies of the current Charity Commission guidelines for trustees are also made available to new trustees; this also includes the Charity Commission's published guidance on the public benefit requirement, which has been considered by the Trustees.

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, training and briefing them on the charity's activities. Trustees attended and participated in research meetings and seminars.

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

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2013***

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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 has been 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 2013***

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The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities INTRAC should undertake.

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 have updated 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 (2013-14) by assessing our current programme and the degree to which this fits our objectives, and 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.

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

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

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### Achievements and performance

Last year we said we would carry out the following (a brief report on each goal is in italics).

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.**

*We ran 19 courses with a total of 220 participants, plus two new blended learning courses (with 16 participants) Our collaboration with Mango was a success and we hope to repeat this course in the future in the UK and internationally.*

**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.**

*We provided a course on organisational development with optional sessions focusing more specifically on partner capacity building. This model proved popular and we hope to repeat this in the future.*

**3) Diversify our service to include our first blended/remote learning course.**

*In 2012-13 we ran two blended learning courses, on M&E (tailor-made course for Article 19) and Advocacy (open course). We had a diverse range of international participants and has proved to be a successful form of building capacity and applying new learning to organisational work.*

**4) Strengthen our collaboration with the Training Providers' Forum.**

*The training providers' forum meetings have helped to strengthen relationships and foster collaboration on a diverse range of projects between various training providers.*

**5) Build on our knowledge management and learning systems.**

*We have introduced the use of a new learning management system into our services. This system has huge potential to maximise our support to course participants, trainers and our clients.*

**6) Expand our network of trainers and strengthen the sharing of learning between them.**

*This year, we have worked with several new trainers and begun to reformulate our recruitment, induction and quality assurance processes. We have increased the opportunities for trainers to work together and share learning.*

**7) Enhancing our quality assurance process.**

*Two new tools have been explored for supporting trainers. a new competency framework for trainers and the other is an 'Effective Training' handbook. These tools are still in development.*

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

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2013*

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### 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.**

*We organised an Associates Day, thematic meetings and maintained regular individual contacts. The use, possibility and opportunities to expand INTRAC's associates and consultants network to Southern countries was also explored.*

**2) Review partnerships and alliances for larger assignments and contracts.**

*Partnerships and alliances for different jobs have been reviewed on a case-by-case basis, with INTRAC gaining experience in pursuing these larger assignments. A number of bids were successful and lessons were learned from working both as a lead and partner.*

**3) Review guidelines for accepting new assignments in line with our mandate and values.**

*A process to review job opportunities is in place, whereby the decision to pursue and accept opportunities is taken based on considering mandates and values as well as other criteria and conditions.*



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

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2013

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#### 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.**

*Two activities were held with the DSA Study Group (Cracking Collaboration workshop, May 2012; Panel at DSA Conference, November 2012). Our academic network now includes several universities.*

**2) To build profile of research at INTRAC through attendance at relevant national and international conferences.**

*The research team spoke at several conferences; including: ISTR Annual Conference (July 2012), NCVO-CIVICUS (July 2012), CIVICUS World Assembly (Sept 2012), DSA Ireland Annual Conference (Sept 2012), BOND AGM (Oct 2012), Civil Society at a Crossroads Event at ISS (Nov 2012), Festival of Social Sciences ESRC-Scottish Government (Nov 2012), CISU workshop Copenhagen (Dec 2012), NCVO-CIVICUS meeting (Jan 2013): New Philanthropy and Social Justice Symposium (March 2013).*

**3) Expand collaborative work with both academic centres as well as our international conferences and events.**

*We submitted three proposals with academic partners: Mzumbe University; University of Birmingham; University of Edinburgh (with Mzumbe University, PRIA and CDRA). We carried out one commissioned piece of research work with EADI and two members of the DSA Study Group. We hosted a student from the University of Edinburgh under its Work-Based Placement scheme for MSc students.*

**4) To re-invigorate and strengthen the NGO Research Programme, hold two NGO Forums, and undertake thematic research of relevance to members and collaborators.**

*The NGO Research Programme had eight members in 2012-13. Two Forums were held May and November and an additional workshop on private donors and development with the Baring Foundation in October 2012.*

**5) To deliver core research functions such as the publication of ONTRAC and regular briefing papers and notes.**

*Three editions of ONTRAC were published. During 2012-13 INTRAC produced seven Briefing Papers and nine other papers from our research projects and programmes.*

**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.**

*Thematic research covered the following areas: Civil Society at a Crossroads; Action Research; Aid Withdrawal and CSO Sustainability; Private Donors and Development; Practitioner-Academic Research Collaboration; Civil Society Space; Accountability & Transparency.*

**7) To support INTRAC's consultancy and training work by providing input on research methods and quality assurance.**

*The research team was involved in several research consultancies in collaboration with other INTRAC consultants and associates.*

**8) Specifically to look to expanding work on: civil society at a crossroads; and work on approaches to evaluation.**

*In addition funding proposal submitted with academic partners (see 3), we have approached funders on other areas of our research work, notably crossroads and aid withdrawal. We began developing more in-depth work on M&E to be taken forward in 2013-14.*

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

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

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### Programmes:

**1) Continue to work on the Ethiopian CSSP, ensuring high-quality support to civil society.**

*The programme has expanded successfully, and passed through both inception and learning phases.*

**2) Continue to explore ways of increasing our programme in the Middle East.**

*Slow progress has been made with increasing engagement in the Gulf states including Saudi Arabia.*

**3) Review the future of the Central Asia programme now in its 17th year.**

*The programme continues to be held in high regard although we are running at a lower level of activity.*

**4) Review some of our thematic work in areas such as monitoring and evaluation, organisational assessment etc.**

*A process of reviewing our monitoring and evaluation work has started with several initiatives to improve our own knowledge, better use of our experience in this area, as well as revising some of our published material.*

### Communications:

**1) Expand our dissemination and knowledge management via the website and related technologies.**

*Social media presence has been expanded over the year; much wider use of Facebook and Twitter has enabled us to reach a broader audience in a more timely fashion.*

*We have also increased our use, and frequency, of blogs - alongside our other forms of written dissemination, this has allowed us to tailor our resources to different audiences and needs.*

**2) Continue our work on the editorship of Development in Practice to a consistently high standard.**

*The 2012 special issues (on Religion and Development; and Child Protection in Development) were produced on time, and have been very well received. All issues of Development in Practice were handed over to Taylor and Francis on time, and complete. Bank of reviewers for articles, and book reviewers, have been expanded.*

**3) Secure sustainable funding for the breadth of our communications work.**

*Funding initiatives ongoing - some additional funds raised from Taylor and Francis with an increase in the editorial fee, and sponsorship of our monthly e-news.*

### Financial review

The result for the financial year ended 31 March 2013 was a reported surplus of £23,205 on income of £1,921,515 (2012 surplus £61,337; income £2,138,521).

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 2014.

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

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2013*

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### Plans for the future

Outline Plans for 2013-14

#### Training

- Run a programme of 18 open training courses, four blended learning courses and a small number of open training international courses
- Pilot a new blended learning (open and tailor made) and face-to-face open training courses throughout the year on new thematic area
- Continue to enhance the impact of our training services, with the inclusion of longer term support through the integration of an online platform and coaching services
- Continue to enhance the quality of our training design, delivery and evaluation processes
- Reach new stakeholders - including smaller, local NGOs or local and regional staff of larger NGOs through our bursary scheme, blended learning and open training international services
- Engage new funders in supporting capacity building services
- Continue to explore ways to improve best practice in sector of using training as an effective method of capacity building.

#### Consultancies

- To continue consolidation and modest expansion of consultancy work while strengthening quality, systems and intelligence as a basis for future growth
- Improve the quality of our consultancy/training offer
- Expand presence and work in the Middle East
- Continue to deliver large-scale consultancies/programmes and to maximum opportunities for learning from them.

#### Research

- To deliver the NGO Research Programme annual work-plan as agreed with members for 2013-14 to a high standard, including producing three editions of ONTRAC, relevant publications, and Forums in May and November
- To produce research on core themes: Civil Society in Transition; Aid and Development Trends; Research, learning and knowledge within civil society; Monitoring and evaluation trends and issues
- To expand opportunities for more in-depth research on these topics through seeking additional funding, including in collaboration with others
- To continue developing relationships and ideas with academic partners and practitioner researchers through the Development Studies Association and other networks, including University of Oxford through collaborative ESRC PhD scholarship programme
- To support INTRAC Consultancy work by providing input on research methods and quality assurance
- To expand cross-organisational activities with Training by exploring capacity building needs and materials through webinars, needs assessment surveys and building on training materials
- To build up INTRAC's research profile through participation at relevant national and international events.

#### Programmes

- To maintain a high quality of technical assistance to the Civil Society Support Programme Ethiopia, including an emphasis on the capacity development element
- To seek new partners in Central Asia to ensure the sustainability of the programme
- Continue to develop the Middle East programme by contracting a specialised member of staff
- Develop new products, publications, workshops, and experience in monitoring and evaluation.

#### Communications:

- To further integrate our outputs, and marketing activities, across all departments of the organisation
- To introduce e-book versions of a wide range of our back catalogue of books
- Development in Practice - produce two special issues for 2014; increase our use of the Editorial Advisory Group; further expanded our bank of potential article reviewers
- Secure sustainable funding for our communications work.

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

## TRUSTEES' REPORT (CONTINUED)

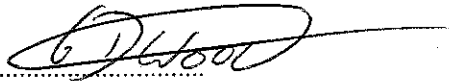
*FOR THE YEAR ENDED 31 MARCH 2013*

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### **Auditors**

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

On behalf of the board of trustees



G Wood (Chair)

Trustee

Dated: *10 July 2013*

# **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 INTRAC and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

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

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

# **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 2013 set out on pages 13 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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 the 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.

#### **Opinion on accounts**

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 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.

# 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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#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the accounts; or
- the charitable company has not kept adequate accounting records; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



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

#### Chartered Accountants

#### Registered Auditor

6 Newbury Street

Wantage

Oxfordshire

OX12 8BS

Dated: 10/11/13

Chapman Worth Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

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

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2013

	Notes	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
<b><u>Incoming resources from generated funds</u></b>					
Investment income	2	39,006	-	39,006	36,030
Incoming resources from charitable activities	3	1,745,063	136,053	1,881,116	2,099,963
Other incoming resources	4	1,393	-	1,393	2,528
<b>Total incoming resources</b>		<b>1,785,462</b>	<b>136,053</b>	<b>1,921,515</b>	<b>2,138,521</b>
<b><u>Resources expended</u></b>					
<b>Charitable activities</b>					
Programmes	5	-	-	-	44,166
Research		122,891	168,647	291,538	557,312
Training		568,870	-	568,870	523,079
Consultancy		1,032,213	-	1,032,213	945,182
<b>Total charitable expenditure</b>		<b>1,723,974</b>	<b>168,647</b>	<b>1,892,621</b>	<b>2,069,739</b>
Governance costs		5,689	-	5,689	7,445
<b>Total resources expended</b>		<b>1,729,663</b>	<b>168,647</b>	<b>1,898,310</b>	<b>2,077,184</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>55,799</b>	<b>(32,594)</b>	<b>23,205</b>	<b>61,337</b>
Gross transfers between funds		(32,594)	32,594	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>23,205</b>	<b>-</b>	<b>23,205</b>	<b>61,337</b>
Fund balances at 1 April 2012		430,081	-	430,081	368,744
<b>Fund balances at 31 March 2013</b>		<b>453,286</b>	<b>-</b>	<b>453,286</b>	<b>430,081</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 2013

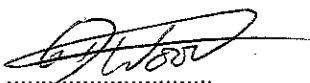
	Notes	2013 £	£	2012 £	£
<b>Fixed assets</b>					
Tangible assets	9		1,703		2,394
<b>Current assets</b>					
Stocks		61,804		64,216	
Debtors	10	280,572		306,610	
Cash at bank and in hand		508,431		426,474	
		<u>850,807</u>		<u>797,300</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(399,224)</u>		<u>(369,613)</u>	
<b>Net current assets</b>			<u>451,583</u>		<u>427,687</u>
<b>Total assets less current liabilities</b>			<u>453,286</u>		<u>430,081</u>
<b>Income funds</b>					
Unrestricted funds			<u>453,286</u>		<u>430,081</u>
			<u>453,286</u>		<u>430,081</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 2013, 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 of 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.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 10 JULY 2013



G Wood (Chair)  
Trustee

Company Registration No. 2663769

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

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2013

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

The accounts have also been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 in compliance with the Charities Act 2011 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.

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

- Programmes to assist relief and development organisations in building their capacity and investment in future projects ("Programmes")
- Research in aspects of relief and development and publications related to all aspects of the work ("Research")
- Training of staff in relief and development organisations ("Training")
- Consultancies in capacity building, management, organisational development, reviews, research and evaluations of relief and development ("Consultancies")

#### 1.3 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.

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

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**1 Accounting policies** (Continued)

**1.6 Stock and work in progress**

Stocks and work in progress are stated at the lower of cost and net realisable value.

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**

INTRAC operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**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.

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

### 2 Investment income

	2013 £	2012 £
Rental income	31,470	31,421
Interest receivable	7,536	4,609
	<u>39,006</u>	<u>36,030</u>

### 3 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Programmes	-	-	-	50,606
Research	51,283	136,053	187,336	373,312
Training	480,051	-	480,051	588,715
Consultancies	1,213,729	-	1,213,729	1,087,330
	<u>1,745,063</u>	<u>136,053</u>	<u>1,881,116</u>	<u>2,099,963</u>

Included within the amounts above is a movement in deferred income of £(6,439) (2012: £22,750). This comprises unrestricted funds £(13,240) (2012: £59,981) and restricted funds £(6,801) (2012: £(37,231)).

### 4 Other incoming resources

	2013 £	2012 £
Other income	<u>1,393</u>	<u>2,528</u>

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

5 Total resources expended	Staff costs £	Dep'n £	Other costs £	Total 2013 £	Total 2012 £
<b>Charitable activities</b>					
<u>Programmes</u>					
Activities undertaken directly	-	-	-	-	35,632
Support costs	-	-	-	-	8,534
Total	-	-	-	-	44,166
<u>Research</u>					
Activities undertaken directly	89,286	241	47,398	136,925	346,435
Support costs	103,307	-	51,306	154,613	210,877
Total	192,593	241	98,704	291,538	557,312
<u>Training</u>					
Activities undertaken directly	108,344	283	271,521	380,148	405,813
Support costs	121,328	-	67,394	188,722	117,266
Total	229,672	283	338,915	568,870	523,079
<u>Consultancies</u>					
Activities undertaken directly	160,044	293	674,322	834,659	763,605
Support costs	125,611	-	71,943	197,554	181,577
Total	285,655	293	746,265	1,032,213	945,182
	<u>707,920</u>	<u>817</u>	<u>1,183,884</u>	<u>1,892,621</u>	<u>2,069,739</u>
<b>Governance costs</b>	-	-	5,689	5,689	7,445
	<u>707,920</u>	<u>817</u>	<u>1,189,573</u>	<u>1,898,310</u>	<u>2,077,184</u>

Governance costs includes payments to the auditors of £3,500 (2012: £3,500) for audit fees, and £2,189 (2012 £3,945) for other services.

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

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2013

### 6 Support costs

	Research	Training	Consultancy	Total 2013	Total 2012
	£	£	£	£	£
Premises and office costs	28,444	33,406	34,585	96,435	108,972
Other costs	22,862	33,988	37,358	94,208	68,074
Staff costs	103,307	121,328	125,611	350,246	341,208
	<u>154,613</u>	<u>188,722</u>	<u>197,554</u>	<u>540,889</u>	<u>518,254</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but expenses totalling £1,648 (2012: £838) were reimbursed to trustees.

### 8 Employees

#### Number of employees

The average weekly number of employees during the year was:

	2013 Number	2012 Number
Operations	17	16
Management and administration	5	5
	<u>22</u>	<u>21</u>

#### Employment costs

	2013 £	2012 £
Wages and salaries	628,438	656,376
Social security costs	64,253	63,790
Other pension costs	15,229	13,954
	<u>707,920</u>	<u>734,120</u>

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

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

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2013

<b>9</b>	<b>Tangible fixed assets</b>		<b>Fixtures, fittings &amp; equipment £</b>
	<b>Cost</b>		
	At 1 April 2012		67,789
	Additions		126
	<b>At 31 March 2013</b>		<b>67,915</b>
	<b>Depreciation</b>		
	At 1 April 2012		65,395
	Charge for the year		817
	<b>At 31 March 2013</b>		<b>66,212</b>
	<b>Net book value</b>		
	<b>At 31 March 2013</b>		<b>1,703</b>
	At 31 March 2012		2,394
<b>10</b>	<b>Debtors</b>	<b>2013</b>	<b>2012</b>
		<b>£</b>	<b>£</b>
	Trade debtors	<b>258,568</b>	281,999
	Prepayments and accrued income	<b>22,004</b>	24,611
		<b>280,572</b>	306,610

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

11 Creditors: amounts falling due within one year	2013	2012
	£	£
Trade creditors	150,059	100,863
Taxes and social security costs	30,700	22,700
Other creditors	2,350	2,112
Accruals	18,824	53,085
Deferred income	197,291	190,853
	<u>399,224</u>	<u>369,613</u>

## 12 Pension and other post-retirement benefit commitments

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. Contributions payable by the company in the year amounted to £15,229 (2012: £13,954).

## 13 Restricted funds

The income funds of the charity include restricted funds. These were funds received for which the donor had specified the use to which they should be put. The uses to which these funds were spent complied with the original intention. There was no balance held at the end of the year for which a use had been specified.

## 14 Analysis of net assets between funds

	Unrestricted	Total
	£	£
Fund balances at 31 March 2013 are represented by:		
Tangible fixed assets	1,703	1,703
Current assets	850,807	850,807
Creditors: amounts falling due within one year	(399,224)	(399,224)
	<u>453,286</u>	<u>453,286</u>



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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

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### 15 Commitments under operating leases

At 31 March 2013 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2013	2012
	£	£
Expiry date:		
Between two and five years	62,940	62,940
	<u>62,940</u>	<u>62,940</u>

