

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 2014**

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

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	G Wood (Chair) B Coles G Gelber P Holden N Kanji J Momsen T Rees P Thornton T Travers (Treasurer) S Weaver
<b>Executive Director</b>	Michael Hammer
<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 249 Banbury Road Oxford OX2 7HR

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

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

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2014

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The trustees present their report and accounts for the year ended 31 March 2014.

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:

G Wood (Chair)	
S Abbasi	(Resigned 18 January 2014)
B Coles	
S Cunningham	(Resigned 1 July 2014)
G Gelber	
P Holden	
N Kanji	
J Momsen	
T Rees	
P Thornton	(Appointed 6 November 2013)
T Travers (Treasurer)	
P White	(Resigned 10 July 2013)
S Weaver	(Appointed 13 March 2014)

#### Finance committee:

T Rees  
T Travers  
P White  
G Wood

#### Senior management team:

Paula Haddock - Training Manager  
Michael Hammer - Executive Director (from 1 December 2013)  
Rachel Hayman - Head of Research  
Clare Moberly - Consultancies, Training and Programme Director  
Carol Jesudason - Finance Director  
Brian Pratt - Executive Director (to 30 November 2013)

Brian Pratt, a co-founder and director since inception, stepped down after 22 years of continuous service.

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

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

***FOR THE YEAR ENDED 31 MARCH 2014***

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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.

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 board meetings, results being reported to the full membership. An alternative Annual General Meeting for members was held in December. 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**

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

The activities and how INTRAC provides public benefit in relation to the charitable objectives have been reviewed and refined regularly through external evaluation, approximately every five years, and through consultations with the Board, staff, associates and user groups.

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

INTRAC's practical goal is to strengthen civil society worldwide as a key agent in addressing multifaceted forms of poverty and social exclusion. INTRAC works towards this goal by providing training and capacity building services to strengthen management and effectiveness of civil society organisations (CSOs); conducting research into the dynamics of poverty and development efforts as well as the functioning of development organisations; and by supporting related programmes in certain areas of the world. Finally, INTRAC publishes, disseminates and shares good practice and research in international development. Details of INTRAC's strategic framework agreed in 2007 and reviewed in 2010 by the Board, and the analysis it is based on, can be obtained on INTRAC's website.

Continuing its strategic review begun in 2013-14 the organisation will be assessing the current programme, external circumstances, and exploring ways of making improvements where possible in 2014-15. Through this process of strategic review INTRAC will also ensure that the organisation continues to deliver a public benefit and our programme of work is in the spirit of the revised charity law 2011.

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

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

***FOR THE YEAR ENDED 31 MARCH 2014***

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### **Achievements and performance**

For the past financial year INTRAC committed to a combined operational plan for training, research consultancies and programme work.

#### **1. TRAINING**

The organisation delivered and met its targets with 18 multi-day Open Training courses (of which one was delivered overseas) with 194 participants in total, and four Blended Learning courses (in which over a course programme of several weeks elements of joint virtual sessions are combined with coursework and mentoring), with 36 participants. The latter training concept allows in particular the engagement of participants who would not otherwise be able to afford or access training such as this year from Sudan, South Sudan, Burundi, Uganda, and Liberia. This aim is further supported by the offering of bursaries which are taken up in virtually every offered course. Course satisfaction ratings remained high with averages above 8.4 out of 10.

In addition to Open Training and Blended Learning courses INTRAC delivered additional in-house training events worldwide in direct collaboration with a range of UK and internationally based commissioning clients, and open training courses in Central Asia. Course themes covered Monitoring and Evaluation (foundation and advanced), Impact Assessment, Theory of Change, Participatory Proposal Development, Project Cycle Management, Advocacy and Policy Influencing, Advocacy Planning Monitoring and Evaluation, Supporting Southern Advocacy, Organisational Development, Partner Capacity Building, Toolkits for Organisational Change, Gender Analysis and Planning, and Use of Evidence, Action Research and Analytical Skills training.

The training team also continued work on future innovative courses including coaching both off and online with the aim of improving quality and maintaining up-to-date content. In support of this the team also worked on the improvement of INTRAC's own training Monitoring and Evaluation systems. INTRAC staff continued dialogue and collaborations with major international not for profit organisations on systematic training programmes, and contributed to sharing of knowledge, best practice and cross organisational learning through involvement in the European Development Training Providers' Forum, blogs, INTRAC's Non-Governmental Organisations (NGO) Forum conference, and offered sessions on web-based training to external and INTRAC consultants and other staff.

#### **2. CONSULTANCIES**

Over 2013/14 INTRAC continued to consolidate and gradually expand its consultancy work in support of civil society organisations and those working with them to deliver better on their own charitable mission and purposes, while strengthening quality, systems and understanding of markets as a basis for further growth.

Quality of INTRAC's consultancy and training proposals and project delivery have been further improved, including through a systematic approach and improved team capacity in relation to the budgeting and implementation of quality assurance on methods, content and communications.

Supported by the recruitment of a dedicated Middle East and North Africa (MENA) consultant INTRAC has made progress in the development of a regional strategy based on careful assessment of needs, local capacity, and partners. Further work is on course for the build-up of a network of regional consultants and organisations who can respond to demand.

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

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

***FOR THE YEAR ENDED 31 MARCH 2014***

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The organisation also remained involved in larger scale and longer term project collaborations for instance in the Ethiopia Civil Society Support Programme (CSSP) and the Climate Development and Knowledge Network (CDKN), or policy and donor focused advisory work such as supporting the Danish Government's International Development Agency's (DANIDA's) evolving perspectives on civil society strategy and funding modalities. INTRAC has also forged new partnerships as part of new consortium framework agreements to provide technical assistance funded by multi- and bi-lateral donors to civil society organisations across a range of countries.

Other consultancies, such as on reviews of the UK Department for International Development Preferred Partnership Agreements (DFID PPAs), large scale baseline research for World Vision, Monitoring and Evaluation systems for the Social Development Fund in Yemen and Sightsavers have allowed INTRAC to continue to consolidate and expand its experience and to update its knowledge and in turn share good practice and skills with others in the field. Other projects included work on partnerships, and CSO Sustainability, Monitoring and Evaluating Advocacy.

The consultancy team also contributed to INTRAC's internal learning through exchanges on areas of emerging work across consultancies, training and research.

### **3. RESEARCH**

INTRAC promoted and moved forward key reflections and debates on civil society in transition; aid and development trends; research, learning and knowledge within civil society; as well as Monitoring and Evaluation and wider organisational capacity building practice through its research activities including an expanding set of action learning projects. These activities are mainly funded through an NGO supported pool fund - supported by the six international organisations which are members of the NGO Research Programme, a growing number of externally commissioned projects, as well as grants.

As part of its convening and stimulating role INTRAC held a number of events in Oxford under its own banner such as a workshop on the future of large international NGO 'families' in a changing development context; a two-day forum for NGO Research Programme members on the Emerging Policy Landscape, an open conference on practical responses to current Monitoring and Evaluation debates accompanied by NGO Research Programme members focused sessions as well as webinars on topics such as Monitoring and Evaluation, and NGOs, Evidence, Policy and Practice.

INTRAC also continues to develop relationships and ideas with academic partners and practitioner researchers through the convenor role in the Development Studies Association and contributions to other networks, and participation in the University of Oxford through the collaborative Economic and Social Research Council (ESRC) PhD scholarship programme.

INTRAC staff also actively contributed to international conferences and events such as a WWF-UK Workshop on the role, development and delivery of successful exit strategies; the 2nd Nordic Conference for Development Research in Helsinki; the BOND Annual Conference in London; the Development Studies Association Annual Conference in London; panels and sessions organised with EADI (European Association of Development Research and Training Institutes) and the University of Portsmouth on Operating Space for NGOs in Fragile Contexts, as well as on NGOs and Development Communications in the 21st Century; the British International Studies Association (BISA) working group on NGO accountability; and the keynote address on NGO accountability and beneficiary focus at the Australian Council for International Development (ACFID) Annual Conference in Canberra, Australia.

Grant funded projects include work on local governance and accountability measures in Tanzania (2014-16) with the University of Mzumbe (lead) and the Foundation for Civil Society (Tanzania), funded by the ESRC-DFID Poverty Alleviation scheme; and a project on legal frameworks and political space for NGOs (2013-14) with EADI (lead) and the University of Portsmouth, funded by the German Ministry for Economic Cooperation and Development. A further research contract involved a 3-year DFID funded project on Beneficiary Feedback Mechanisms (2013-16), together with World Vision and Social Impact Lab.

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

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2014

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Over the past year INTRAC staff and associates published

- Three regular analytical ONTRAC newsletters on the rise of INGO families: perspectives, issues, and experiences (ONTRAC 54), New technologies in monitoring and evaluation (ONTRAC 55), and Funding civil society in emerging economies (ONTRAC 56)
- Five Research Papers and Briefings on Russian civil society: history, today, and future prospects (Charles Buxton and Evgenia Konovalova, Briefing Paper 37), The history of UK civil society (Olga Savage with Brian Pratt, Briefing Paper 38), Evidence, economics and exclusion: super actors, civil society and citizen debate in the post-MDG paradigm (Maia Green, Briefing Paper 39), 40 years of NGO development: Time to rediscover a purpose? (Brian Pratt), and Legal Frameworks and Political Space for Non-Governmental Organisations: An Overview of Six Countries (EADI and INTRAC, Rachel Hayman, Thomas Lawo, Angela Crack, Tiina Kontinen, Joan Okitoi and Brian Pratt)
- Seven Praxis Papers and Notes including: Research in Action: civil society working to improve governance in post-conflict Kyrgyzstan (Anara Moldosheva, Gulgaky Mamasalieva, and Charles Buxton (March 2013), Praxis Paper 27), Getting to Grips with Evidence: How NGOs can tackle changing needs in the use of evidence and research (Rachel Hayman with Jamie Bartlett, Praxis Paper 28), More of an art than a science: Challenges and solutions in monitoring and evaluating advocacy (Sarah Rose, M&E paper 8), Overcoming the participation challenge: ICCO Cooperation's experiences of conducting Action Research (Hettie Walters and Rowan Popplewell, Praxis Note 63), Funder Collaboration: A compelling and cautionary tale. (Rick James, Praxis Note 64), Turning voice into action - a discussion of three Action Research studies conducted by the Danish Children and Youth Network and their learning outcomes (Marianne Bo Paludan with Rowan Popplewell, Praxis Note 65); and MEKANIC: Making sense of progress in the defence and security sector - implementing lessons learned (Tobias Bock, Mark Pyman and Ida Höckerfelt, Praxis Note 66)

In addition INTRAC staff published academic articles on civil society and development issues in independent journals including Development in Practice, the Journal of Health Services Research & Policy, in form of books on civil society in Central Asia, and produced numerous blog posts and short contributions on the findings of the Civil Society at Crossroads project, the High Level Panel on the Post-2015 Development Goals, Monitoring and Evaluation, Organisational Development and the use of Action Research to promote women's political participation in North Africa.

#### 4. PROGRAMMES

In INTRAC's programme work the organisation continued with its emphasis on Ethiopia, Central Asia and the Middle East.

In Ethiopia INTRAC fulfils the role of co-managing agent for the Ethiopia Civil Society Support Programme (with the British Council and IDLGroup) acting as strategic advisor and leading the capacity development element. This has included support to organisational assessment processes, the co-development of a leadership programme with national providers, the development of materials and a CSSP approach to programme design and co-design with MANGO (Management and Accountancy for NGOs) of a training and mentoring programme in finance. In addition INTRAC has provided input for sustainability concepts for the programme post 2016 and support on management information systems in the run up to the mid-term review in 2014.

In Central Asia INTRAC's office in Kyrgyzstan focuses on improving research skills for CSOs in Fergana Valley (Kyrgyzstan and Tajikistan) and on youth leadership - both of these with a local governance and conflict-prevention focus, benefitting from support by the British Embassy, Friedrich Ebert Foundation and the United Nations Children's Emergency Fund (UNICEF). Staff based in this office also collaborate closely with other INTRAC teams on work in civil society development in different countries in Eastern and Central Europe such as Ukraine, Moldova and Belarus.



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

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

***FOR THE YEAR ENDED 31 MARCH 2014***

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In the Middle East and North Africa region INTRAC actively monitors and analyses civil society dynamics and the role civic activism plays in its multifaceted forms in the socio-political transition in the different countries of the region. INTRAC explores and responds to the tangibly rising demand for capacity building of civil society organisations through direct collaborations and training, including in relation to women's role in public life, youth issues, and the build-up of Monitoring and Evaluation systems.

### **5. COMMUNICATIONS**

In the past financial year INTRAC has actively strengthened its communications approach with the recruitment of a dedicated communications officer to support its organisation wide marketing and dissemination of information and outputs including through the website and social media, contacts and knowledge management systems. INTRAC continued with the editorship of the independent academic journal Development and Practice (published by Taylor & Francis), providing particular support to southern authors and focusing with special issues on civil society dynamics and climate change impacts.

### **Financial review**

The result for the financial year ended 31 March 2014 was a reported surplus of £2,198 on income of £2,041,348 (2013 surplus £23,205; income £1,921,515).

The small surplus was a good result in a challenging environment and with a change in executive director. 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.

### **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 2014***

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### **Plans for the future**

For the forthcoming year 2014-15 INTRAC plans to continue to promote and offer a diverse, needs based range of training courses through our Oxford and internationally based 'open programme' as well as web based blended learning courses, and tailor-made in house training for commissioning clients. Through investment in course development and thematic reviews with key trainers and consultants the organisation will maintain and further enhance quality of our offer and delivery in this field.

In the field of consultancies INTRAC will further consolidate and seek to expand our international offer including through a growing network of international consultants, enabling the organisation to deliver also in the future on large scale and longer term consultancies and develop new opportunities. Work on internal quality assurance and learning systems will be carried forward as part of INTRAC's commitment to best practice and knowledge sharing.

INTRAC's research work-stream will continue and review the NGO Research Programme as a chief means of convening and stimulating debate and peer learning amongst key actors in international development and humanitarian affairs. Building on this and other main projects in collaboration with partners in academia and practice INTRAC will produce, publish and make accessible research and resources through our newsletter ONTRAC, special research and practitioner oriented papers and innovative online tools.

Training, Research and Consulting activities will feed into INTRAC programme commitments in Ethiopia, Central Asia and the MENA region where the organisation will continue to provide high quality technical assistance to civil society, develop sustainability concepts for programmes and transitions, as well as support strategic exploration of opportunities for regional capacity building.

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

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2014**

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### Statement of trustees' responsibilities

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

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of 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 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.

### 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: 17/09/14

# **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 2014 set out on pages 11 to 19. 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 2014 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)**  
**Chapman Worth Limited**

#### Chartered Accountants

#### Statutory Auditor

6 Newbury Street

Wantage

Oxfordshire

OX12 8BS

Dated: .....



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 2014

	Notes	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
<b><u>Incoming resources from generated funds</u></b>					
Investment income	2	36,288	-	36,288	39,006
Incoming resources from charitable activities	3	1,927,643	77,416	2,005,059	1,881,116
Other incoming resources	4	-	-	-	1,393
<b>Total incoming resources</b>		<b>1,963,931</b>	<b>77,416</b>	<b>2,041,347</b>	<b>1,921,515</b>
<b><u>Resources expended</u></b>					
	5				
<b>Charitable activities</b>					
Research		170,633	114,492	285,125	291,538
Training		590,782	-	590,782	568,870
Consultancy		1,154,991	-	1,154,991	1,032,213
<b>Total charitable expenditure</b>		<b>1,916,406</b>	<b>114,492</b>	<b>2,030,898</b>	<b>1,892,621</b>
Governance costs		8,251	-	8,251	5,689
<b>Total resources expended</b>		<b>1,924,657</b>	<b>114,492</b>	<b>2,039,149</b>	<b>1,898,310</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>39,274</b>	<b>(37,076)</b>	<b>2,198</b>	<b>23,205</b>
Gross transfers between funds		(37,076)	37,076	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>2,198</b>	<b>-</b>	<b>2,198</b>	<b>23,205</b>
Fund balances at 1 April 2013		453,286	-	453,286	430,081
<b>Fund balances at 31 March 2014</b>		<b>455,484</b>	<b>-</b>	<b>455,484</b>	<b>453,286</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 2014

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Tangible assets	9		1,177		1,703
<b>Current assets</b>					
Stocks		63,279		61,804	
Debtors	10	293,870		280,572	
Cash at bank and in hand		432,721		508,431	
		<u>789,870</u>		<u>850,807</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(335,563)</u>		<u>(399,224)</u>	
<b>Net current assets</b>			<u>454,307</u>		<u>451,583</u>
<b>Total assets less current liabilities</b>			<u>455,484</u>		<u>453,286</u>
<b>Income funds</b>					
Unrestricted funds			<u>455,484</u>		<u>453,286</u>
			<u>455,484</u>		<u>453,286</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 2014, 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 17 September 2014



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 2014**

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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 charity has increased incoming resources in the year reporting a surplus. The Trustees believe that the charity can continue this performance, as they have forecast the level of charitable activities to be consistent for the next 12 months. The Trustees' assessment considered all adverse events and environmental conditions and do not consider this to change for the foreseeable future. On this basis the Trustees believe that the going concern basis of accounting is appropriate.

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 2014**

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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 2014

### 2 Investment income

	2014 £	2013 £
Rental income	31,609	31,470
Interest receivable	4,679	7,536
	<u>36,288</u>	<u>39,006</u>

### 3 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Research	145,727	77,416	223,143	187,336
Training	527,881	-	527,881	480,051
Consultancies	1,254,035	-	1,254,035	1,213,729
	<u>1,927,643</u>	<u>77,416</u>	<u>2,005,059</u>	<u>1,881,116</u>

Included within the amounts above is a movement in deferred income of £(7,518) (2013: £(6,439)). This comprises unrestricted funds £28,424 (2013: £(13,240)) and restricted funds £(35,942) (2013: £(6,801)).

### 4 Other incoming resources

	Total 2014 £	Total 2013 £
Other income	-	1,393

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

### 5 Total resources expended

	Staff costs £	Dep'n £	Other costs £	Total 2014 £	Total 2013 £
<b>Charitable activities</b>					
<u>Research</u>					
Activities undertaken directly	82,676	168	62,099	144,943	136,925
Support costs	102,545	-	37,637	140,182	154,613
Total	185,221	168	99,736	285,125	291,538
<u>Training</u>					
Activities undertaken directly	111,864	210	300,530	412,604	380,148
Support costs	127,688	-	50,490	178,178	188,722
Total	239,552	210	351,020	590,782	568,870
<u>Consultancies</u>					
Activities undertaken directly	214,550	287	687,478	902,315	834,659
Support costs	174,561	-	78,115	252,676	197,554
Total	389,111	287	765,593	1,154,991	1,032,213
	<b>813,884</b>	<b>665</b>	<b>1,216,349</b>	<b>2,030,898</b>	<b>1,892,621</b>
<b>Governance costs</b>	-	-	8,251	8,251	5,689
	<b>813,884</b>	<b>665</b>	<b>1,224,600</b>	<b>2,039,149</b>	<b>1,898,310</b>

Governance costs includes payments to the auditors of £3,750 (2013: £3,500) for audit fees.

### 6 Support costs

	Research £	Training £	Consultancy £	Total 2014 £	Total 2013 £
Premises and office costs	7,050	8,717	11,916	27,683	96,435
Other costs	30,587	41,773	66,199	138,559	94,208
Staff costs	102,545	127,688	174,561	404,794	350,246
	<b>140,182</b>	<b>178,178</b>	<b>252,676</b>	<b>571,036</b>	<b>540,889</b>

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

## NOTES TO THE ACCOUNTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2014**

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but expenses totalling £705 (2013: £1,648) were reimbursed to trustees.

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2014 Number	2013 Number
Operations	19	17
Management and administration	5	5
	<u>24</u>	<u>22</u>

#### Employment costs

	2014 £	2013 £
Wages and salaries	722,017	628,438
Social security costs	74,112	64,253
Other pension costs	17,755	15,229
	<u>813,884</u>	<u>707,920</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 2014

### 9 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2013	67,915
Additions	139
<b>At 31 March 2014</b>	<b>68,054</b>
<b>Depreciation</b>	
At 1 April 2013	66,212
Charge for the year	665
<b>At 31 March 2014</b>	<b>66,877</b>
<b>Net book value</b>	
<b>At 31 March 2014</b>	<b>1,177</b>
At 31 March 2013	1,703

### 10 Debtors

	2014 £	2013 £
Trade debtors	268,911	258,568
Prepayments and accrued income	24,959	22,004
	<b>293,870</b>	<b>280,572</b>

### 11 Creditors: amounts falling due within one year

	2014 £	2013 £
Trade creditors	73,635	150,059
Taxes and social security costs	34,594	30,700
Other creditors	5,154	2,350
Accruals	32,407	18,824
Deferred income	189,773	197,291
	<b>335,563</b>	<b>399,224</b>

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

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

### 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. Contributions paid by the company in the year amounted to £17,755 (2013: £15,229).

	2014 £	2013 £
Contributions payable by the company for the year	17,755	15,229

### 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 2014 are represented by:		
Tangible fixed assets	1,177	1,177
Current assets	789,870	789,870
Creditors: amounts falling due within one year	(335,563)	(335,563)
	455,484	455,484

### 15 Commitments under operating leases

At 31 March 2014 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2014 £	2013 £
Expiry date:		
Between two and five years	62,940	62,940