

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

Company No. 02663769

Charity No. 1016676



Trustees' Report and Accounts

Year Ending March 31, 2024



TABLE OF CONTENTS

Table of Contents	2
1 Welcome to the trustees' report (including directors' report)	3
2 ABOUT INTRAC AND OUR VISION	4
3 How we deliver our mission	5
4 Highlights of 2023-24: ACCESS.....	7
5 Highlights of 2023-24: AGENCY	9
6 Highlights of 2023-24: INFLUENCING	12
7 Strategic aims and priorities for 2024-25	13
8 Financial performance	15
9 Structure, governance and management.....	17
10 Statement of trustees' responsibilities.....	20
11 Independent auditor's report.....	21
12 Statement of financial activities	25
13 Statement of financial position	26
14 Statement of cash flows	27
15 Notes to the financial statements	28

Legal and administrative information

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

The Financial Statements for the year ended 31 March 2024 contained in this report have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements, and comply with INTRAC's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with Financial Reporting Standard FRS 102, applicable in the UK and Republic of Ireland, effective 1 January 2019."

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

It has been an exciting year for INTRAC. In 2023-24, we balanced our day-to-day work with thinking about our long-term future and contribution to strengthening civil society. We reflected deeply on who we are, what we do, and how we should respond to the calls to decolonise and shift the power in the sector.

We are proud to be unashamedly for civil society. Looking forward, we retain our core vision: *Civil society actors, organisations and movements across the world can develop, engage with others and do what they want to do, better; supported to deliver just, equitable and sustainable societies for all.* We remain committed to strengthening knowledge and skills, to the value of understanding that is rooted in local contexts, as well as the importance of global connections. We will focus on strengthening and transforming local ecosystems of civil society support. To do this, we will work to transform our own model, to become truly diverse, anti-racist and feminist.

We have achieved a great deal in the past year. We established a strategic partnership with Bond, grounded in training. This builds on and localises Bond's previous training programme. Participants learning about funding, safeguarding, or theories of change, can now do so with an emphasis on shifting the power and supporting locally led development. This approach supports global and national actors to reimagine their roles and relationships - a core ambition of our new strategy. Our advisory and consultancy work remains varied: we supported MEDA to review their strategy and ActionAid with their work on feminist and decolonial practice. We also assisted the British Council in training and supporting young evaluators in their Youth Connect programme, and the RNLI to develop and strengthen their partnership approach. We have begun diversifying our income streams: Packard Foundation have supported our early efforts to develop a locally rooted, globally connected network of ethical and values-driven consultants in Indonesia and we have also secured an Oak Foundation grant to pilot and develop a new tool to support human rights organisations. This will help them understand their impact in the human rights ecosystem.

Internal work has included a review of HR practices, and the development of a new salary structure centred on transparency, fairness, and supporting career progression. We have begun our journey to become anti-racist, and are deepening our commitment to equity, diversity and inclusion. Moving from policy to action will help us deliver our new strategy and become network-led.

With our staff, network and partners in the sector, we have reimaged ourselves and set out our long-term vision. We thank them all for their deep thinking, critical engagement and practical contributions to this process. Civil society is continually under threat. We recognise those who remain passionately committed to strengthening it. We work alongside these people and organisations, who have worked tirelessly to deliver on shared initiatives. We look forward to continuing future collaboration, acting together to offer civil society actors the solidarity, allyship, and practical support they need.

Kate Newman, Chief Executive



Yvonne Taylor, Chair



2 ABOUT INTRAC AND OUR VISION

About INTRAC

INTRAC is a mission-driven, non-profit organisation which has been supporting civil society organisations since 1991. Our core belief is that vibrant, diverse and inclusive civil societies are essential catalysts for a world where everyone can thrive. We have a staff team mostly based in the UK, and a global network of independent consultants, trainers, and researchers.

Our vision

INTRAC has a clear **vision**: that civil society actors, organisations and movements across the world can develop, engage with others and do what they want to do, better: supported to deliver just, equitable and sustainable societies for all.

What we do

We work to achieve our mission by strengthening skills and knowledge for and with civil society, supporting organisations, networks and individuals to work as effectively as possible in addressing poverty and inequality. We have over 30 years' experience championing and supporting strong, equitable civil societies across the world, providing sector-leading consultancy, research, learning and training with a focus on locally determined, led and owned development.

Who we work with

1. **Civil society support providers** (consultants, support organisations, networks) who are part of national and global systems of civil society support. We adapt our offer to the needs and priorities of different support providers, offering spaces for learning, reflection and thought-leadership, capacity strengthening and professional development, relationship brokering and networking. We also develop initiatives for deepening understanding, sense-making and collective action for system strengthening.
2. **Global actors** (INGOs, donors, trusts and foundations) who partner with and invest in civil society. We particularly prioritise organisations actively looking to 'shift the power' and adapt their roles, relationships and practice, in order to support locally determined, led and owned development.
3. **Civil society actors** (individuals, organisations, movements, networks), supporting them to strengthen their resilience, leadership, impact, legitimacy, sustainability, partnering capacity and technical skills, in for example monitoring and evaluation, strategy and advocacy.

Our evolving organisation

The work included in this annual review reflects INTRAC's activity in the financial year 2023-24. INTRAC has since adopted a new strategic framework. This will shift INTRAC **from directly delivering support to civil society, to catalysing and enabling a network that will deliver that support**.

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

3 HOW WE DELIVER OUR MISSION

In 2023-24, we structured our work around the three strategic areas which make up [our theory of change \(ToC\)](#). Highlights of our work during the year are structured around these priorities in chapters 4, 5 and 6.

- 1. Increasing access for civil society actors to support services in the global South.** INTRAC runs open, scheduled training courses run by experienced practitioners and rooted in the practice of civil society work. To further strengthen the skills of individuals, we develop and publish practical resources made available freely to all. We work to connect and strengthen consultants who are rooted in their own contexts, but connected to learn and collaborate globally. Our consultancy work, delivered by staff and network consultants, helps civil society organisations implement more effective and transformative projects and programmes.
- 2. Support INGOs and funders to build equitable relationships with and increase the agency and voice of their partners in the South.** INTRAC undertakes ethical and values-driven consultancy, training, and capacity development work for CSOs and for their partners. While working with international and national organisations alike, we serve as a trusted, critical friend. We work to facilitate change, not to impose it from the outside. We have a particular emphasis on enhancing the agency of national CSOs – in their work in their own contexts, and in their partnerships with global actors. During the year, we continued to support civil society networks and organisations to become more resilient, sustainable, and legitimate.
- 3. Influencing practice to create an enabling environment for civil society.** INTRAC shares learning and facilitates debate about the role of civil society and how best to support it. This includes how we engage with actors in the global north, concerning their practices and approach to partnership and funding relationships, in addition to our wider influencing work. We create learning spaces, challenging ourselves and others to create a more inclusive space for civil society. Through this priority, we aim to facilitate a shift in power to create a positive enabling environment for civil society to thrive. Through our influencing work, we aim to support national CSOs to become valued and powerful actors in shaping development policy and practice.

These three strategic priorities respond to our analysis of interconnected global challenges, including: climate change, political unrest, closing civic space, social inequality, geopolitical flux and the continuing impact of the COVID-19 pandemic. During 2023-24, we developed a new strategic framework. This builds on our past knowledge, expertise and relationships and ensures that we will play appropriate and relevant roles into the future. Our framework is aligned with wider actions across the sector, to shift power and enable nationally and locally led civil society and development. We are evolving these priorities to respond to this more recent analysis; you can see further detail in chapter 7. In everything that we do, we hold to [our values](#):

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

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

INTRAC in 2023-24 at a glance

- **8** open scheduled courses run, with **158** participants
- **37** clients provided with consultancy or in-house training support
- **44** distinct consultancies undertaken, excluding training courses

Connecting, learning, and sharing: strengthening engagement with our network

While working with and through our network of independent consultants has always been integral to INTRAC, we focused particularly strongly on this during 2023-24. This was made possible, in part, by support received from the Packard Foundation and Comic Relief. This work will become even more important as we transition to becoming increasingly network-led (see section 7).

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

C4Change are building a local network of consultants in Indonesia, some of them alumni of Consultants 4 Change (C4C), an earlier INTRAC programme which built a cohort of specialist CSO consultants in multiple contexts in Africa, the Middle East, and Asia. INTRAC is being funded by Packard Foundation to support this initiative, which has recruited 20 likeminded consultants from across Indonesia through a rigorous process.

4 HIGHLIGHTS OF 2023-24: ACCESS

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

At INTRAC, we strongly believe that in order for civil society organisations to be as robust, effective, and sustainable as possible they need access to high-quality support services. As always, the provision of this support was one of our priorities in 2023-24.

During the year, we continued to enhance and build upon our diverse programme of training. This included open online courses and bespoke in-house training, tailored to the unique needs of specific clients. Notably, we entered into a new training partnership with Bond, the UK network for organisations working in international development.

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

INTRAC continued to expand and enhance our network of consultants, particularly in the global South. For example, our partner capacity strengthening (PCS) course is now run by Caroline Nyamu, who is based in Kenya and has extensive experience in Kenya, South Sudan, and Sierra Leone. This forms a part of our efforts to help shift the power, by drawing on the skills, knowledges, and perspectives of an increasingly broad and diverse group of practitioners based around the world.

Training in 2023-24: tailor-made training

During the past year, we delivered in-house bespoke training to seven INGOs, with a total of over 200 participants. Participants came from countries including Uganda, Kenya, Zimbabwe, Nepal, Honduras, Colombia, Fiji, India, the US and the UK. Training on monitoring, evaluation and learning (MEL) was delivered to Amnesty International and FairShare Educational Foundation (ShareAction). Advocacy MEL training was provided to Transparency International – this was done via in-person sessions in London and Berlin.

Other in-house trainings during the year included:

- Online advocacy strategy and influencing skills for Porticus Foundation
- Online partner capacity strengthening for Oak Foundation
- Online programme design and training of trainers for Habitat for Humanity International
- In-person training in Nepal on partner management programme for Islamic Relief Worldwide

The Habitat for Humanity online training required us to allow for greater participation and to accommodate participants from different time zones. Participants were divided into two cohorts: a morning cohort to accommodate participants from Africa and other countries with similar or close time zones and an afternoon cohort for participants from the UK and countries with similar or closer time zones. This flexibility meant that we ran two training sessions a day with two trainers alternating between the sessions.

Partnership management programme for Islamic Relief Worldwide

In November 2023, INTRAC delivered a partnership management programme for Islamic Relief Worldwide in Kathmandu, Nepal. Run for INTRAC by Catherine Russ, this was an introductory level training to familiarise and strengthen the skills of 26 Islamic Relief team members on the purpose and types of partnerships, establishing relationships with partner organisations and managing projects through partners. Topics included partner identification, project cycle management, and managing power in partnerships.

Training in 2023-24: scheduled training

Scheduled training in 2023-24: at a glance

- **We ran 8** open access online training courses, each delivered over a period of four to eight weeks
- We welcomed **158** participants onto our courses, of whom **54** were based in the majority world
- We trained participants based in a total of **68** countries. Of those countries, **35** were in the majority world
- Staff from a total of **125** unique organisations were trained

Our training partnership with Bond

In October 2023, INTRAC and Bond – the UK network for organisations working in international development - announced a new training partnership. Its aim is to bring together knowledge and expertise to actively support the UK INGO sector, especially as this sector reimagines its roles and relationships in development, and model how strategic collaboration can work in practice.

Since then, INTRAC has incorporated into our training programme experienced trainers who had previously delivered courses for Bond. We have updated and amended these courses to better address the needs and challenges for civil society today. For example, INTRAC now runs a course on Theory of Change (ToC) – previously run by Bond – which has been modified to actively support locally-led change. Similarly, our new course on Safeguarding sets this vital topic within the context of decolonisation in the sector.

This partnership reflects INTRAC's goal to increase access to high-quality learning experiences for civil society practitioners, both in the UK and around the world; and to support INGOs to shift their practice to support locally led development.

Training Access Scholarship (TAS)

The Training Access Scholarship (TAS) is an INTRAC initiative to make our training more accessible to participants from the small civil society organisations based in under-resourced settings or under-served areas of the world. The participants are able to access our training for nominal fee instead of the full cost.

In 2023-24, we provided two scholarships: one to a participant from Rwanda who attended our Monitoring, Evaluation and Learning course, and one to a participant from Nepal on our Advanced Monitoring and Evaluation Systems (AMES) course. Additionally, Tearfund sponsored a total of five staff from their partner organisations in Afghanistan, the Solomon Islands, and Myanmar. GIZ sponsored five staff of their partner organisations from Ethiopia to attend our course on developing funding proposals.

5 HIGHLIGHTS OF 2023-24: AGENCY

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

Within the development space, international non-governmental organisations (INGOs) and funders occupy a critical position. The way they design and implement their interventions has major implications for CSOs in the majority world. In 2023-24, INTRAC has continued to work proactively with INGOs to promote the development of more equitable relationships between INGOs and funders on the one hand, and their partners on the other.

In 2023-4, INTRAC worked with numerous INGOs and funders. For example, we were contracted to develop a partner development programme (PDP) for Book Aid International. We are proud of the outcomes of this assignment – Book Aid International’s partners felt strongly positive about the results.

Creating a Partner Development Programme for Book Aid International

Book Aid International (BAI) is a UK-registered charity. They provide new books around the world and work with partners to create reading spaces, train teachers and librarians and spark a love of reading, by distributing books to schools, libraries, refugee camps and support settings in over two dozen countries.

BAI contracted INTRAC to help create a Partner Development Programme for nine civil society organisations in Cameroon, Ghana, Liberia, Rwanda, Sierra Leone, Uganda, and Zimbabwe. The aim was to design a learning programme that would help Book Aid International to achieve its goals as well as to be valuable to these partners and support them in achieving their mission and their goals at the same time.

INTRAC Principal Consultant Lucy Morris oversaw this process, which involved two BAI staff attending our partner capacity strengthening training, an organisational self-assessment, and the co-designing of a capacity development programme. 100% of participants reported that Book Aid International had improved its capacity to support them since the start of the programme, as well as reporting increases in their own organisational capacity. In addition, partners also reported seeing a positive shift in their relationship with Book Aid International with INTRAC’s support. Following this positive process, Book Aid International plans to continue its journey towards building strong and equitable partnerships.

Embedding best practice, including through support to large programmes

INTRAC has a history of working in support of large, complex programmes of civil society support – often in the role of a monitoring, evaluation, and learning (MEL) partner. In the last 12 months, we have continued in a number of multi-year roles of this kind. We have provided MEL support to the Media for Change programme in the Western Balkans – a continuation of Media for All – which works to strengthen trustworthy media organisations there. Our involvement with the Civil Society Innovation Fund (CSIF) in Ethiopia has deepened, as has our partnership with AGAR. We also continued our engagement with a critical part of the UK’s aid infrastructure, working on reviews for the Independent Commission for Aid Impact (ICAI) to amplify the voices of people affected by UK aid.

Through involvement with these and other programmes, INTRAC seeks to identify learning and embed best practice in support of the best possible outcomes for civil society organisations in future.

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

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

In 2023-24, INTRAC and AGAR have continued to coordinate support to Ethiopian CSOs including through the delivery of training on rights-based and gender-transformative project coordination and management (PCM) and monitoring, evaluation and learning (MEL). Our work with AGAR has also included building a learning community among the CSOs, a co-designed learning programme, a series of group training sessions, accompaniment, and quarterly learning and reflection sessions. This has contributed to increased collaboration among the CSOs and cascading of learning to their own partners. Other impacts include increased financial resilience, leading to increased donor funding.

Media for Change: supporting independent media in the Western Balkans

Western Balkans Media for Change (M4C) is an 18 months' programme, which started in October 2023 and funded by the UK Foreign, Commonwealth and Development Office (FCDO). The programme builds from an earlier three-year programme, Media for All (M4A), which ended in March 2023. It is being implemented by the same consortium, led by British Council, together with the Balkan Investigative Reporting Network (Birn), Thomson Foundation, and INTRAC as the monitoring, evaluation, and learning (MEL) partner.

Like its predecessor M4A, Western Balkans M4C seeks to sustain and support an enabling environment for independent media and strengthen resilience to threats to media freedom in the six Western Balkans countries – Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia and Serbia.

The INTRAC team currently working on Western Balkans M4C is made up of Lucy Gray, Alison Napier, and Molly Judge. Working closely with British Council's MEL staff, and the programme team, INTRAC's support so far has included facilitating development of the MEL system, with a focus on learning and adaptation through regular strategy reviews and targeted research and learning studies. It also includes qualitative and participatory approaches, such as outcome harvesting and the use of change stories and case studies, to understand how the programme is contributing to enabling independent media, individual journalists and networks, to attract larger, more diverse audiences with quality, gender-sensitive and engaging content.

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

The Independent Commission for Aid Impact (ICAI) scrutinizes how UK aid is spent, reporting directly to the UK parliament. From 2019 to 2023, INTRAC was part of a consortium led by Agulhas Applied Knowledge which acts as a service provider to the ICAI Commissioners, helping them to deliver independent reviews and reports on UK aid spend.

Wherever possible, the Commissioners are committed to ensuring that the views and experiences of people affected directly or indirectly by UK aid are brought into the review process and this is where INTRAC is involved.

Between 2021 and 2023, INTRAC supported six separate ICAI reviews directly, leading on the citizen engagement component. These covered safeguarding in the humanitarian sector, the UK's humanitarian response to COVID-19, peacebuilding, democracy and human rights, trade for aid, and agriculture. Across these six reviews, we worked with many national partners and used a variety of methodologies to directly engage people in Colombia, Ethiopia, Jordan, Kenya, Malawi, Nigeria, Pakistan, Rwanda, Tanzania, Uganda, and Yemen.

6 HIGHLIGHTS OF 2023-24: INFLUENCING

Influencing practice to create an enabling environment for civil society

Reflecting on our experiences from practice, and engaging with civil society organisations and their partners across the globe provides extensive insight into the types of processes that support and enable civil society, and those actions that constrain it. Convening spaces for debate, blogging based on our experiences and joining discussions with others promoting thinking in these areas contribute to the third area of INTRAC's Theory of Change. In 2023-24, we continued to share learning and promote debate not only through our communications, publications, and events, but also through our consultancy work.

Through our publications, we have sought to promote dialogue and exchange on key topics of relevance to civil society. Most notably, we organised the latest in our series of themed discussions, this one on **decolonising consultancy**. We published three blogs, including one by guest authors from Organisation Development Support (ODS). We then organised an online discussion for over 200 participants, with knowledgeable guest speakers from five organisations.

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

Publications and knowledge sharing

As part of our commitment to sharing knowledge and best practice within the civil society space, in 2023-24 INTRAC continued to produce and share a number of publications rooted in practice. These included blog posts on topics as varied as artificial intelligence in the civil society sector, ethical and values-driven consultancy, and working with emerging CSOs in Ethiopia.

Convening discussions on decolonising consultancy

In September and October 2023, INTRAC organised the fourth in our series of learning themes which began in 2022. The focus was on decolonising the practice of civil society consultancy. We published a series of three blogs, and organised a vibrant online discussion which took place on 21 September, attracting over 200 participants.

One blog was written by three guest authors from Organisation Development Support (ODS). They wrote about decolonising monitoring and evaluation, and moving from traditional, controlling M&E frameworks to ones rooted in the facilitation of learning. In a reflection of ODS's approach, they wrote of the need for a "collective effort to push alternative methods and approaches into the mainstream" in order to decolonise consultancy practice.

For the online discussion, INTRAC was able to bring in five diverse and knowledgeable speakers representing the West Africa Civil Society Institute (WACSI), Itad, Adeso, Beit al Karma, and Comic Relief. These learning themes help INTRAC to promote discussion of progressive approaches to civil society support, with the aim of influencing the wider sector. Previous themes have included shifting the power through organisational development (OD), shifting the power through monitoring, evaluation and learning (MEL), and modelling progressive funding.

Expanding our reach through third-party platforms

In January 2024, our Chief Executive Kate Newman appeared on the Development Hub podcast hosted by Kate Bird. This gave INTRAC a platform to share our vision for ethical and values-driven consultancy and for a stronger ecosystem of civil society support.

7 STRATEGIC AIMS AND PRIORITIES FOR 2024-25

2024-25 marks the beginning of a significant transition for INTRAC as we embark on the implementation of our strategy for 2024 – 2028, titled “[Locally rooted, globally connected.](#)”

In April 2023 the Board agreed a long-term direction for INTRAC – to become a network of practitioners (consultants and civil society support providers) focused on strengthening civil society organisations, supporting them to develop, partner and do what they want to do, better). The strategic framework is rooted in and supports progress towards this direction.

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

Our vision

INTRAC has a clear **vision**: that civil society actors, organisations and movements across the world can develop, engage with others and do what they want to do, better: supported to deliver just, equitable and sustainable societies for all.

The framework outlines four strategic goals:

1. Strengthen civil society by building strong, dynamic support eco-systems rooted in local culture, practice and knowledge, which are strengthened through global connections for sense-making, learning and collective action.
2. Transform the role and reputation of consultancy across the international development sector, by driving demand for and strengthening the status and supply of locally rooted, globally connected, ethical and values-driven consultants.
3. Support global and national actors to reimagine their roles and relationships, stand alongside and collaborate with others to develop advisory and support services for those actively seeking to decolonise and shift the power.
4. Evolve our organisational model – including our funding streams, skills and capabilities – and our culture, with a focus on becoming truly diverse, anti-racist and feminist.

We will do this by building and evolving our four core areas of expertise, putting locally led, ethical and values-driven approaches at the heart of our work:

1. **Build a locally led and globally connected network, whose members lead on INTRAC consultancy, training and research.** The majority of new network members will come from and be rooted in Africa, Middle East, Asia, Latin America or Eastern Europe, connecting globally to amplify learning and impact.
2. **Establish and champion ethical and values-driven consultancy,** and consolidate our reputation for high-quality consultancy. We will seek out and champion consultants who are actively challenging dominant practices in their approach, in line with our ethical and values-driven consultancy framework, and a consulting with soul approach.
3. **Become the go-to for training for those working with and within civil society,** designed and delivered by a diverse set of trainers across the globe, including a core training offer (professional development) for network members.

4. **(Re)-establish our role as a knowledge hub**, developing a practitioner-focused research programme that creates spaces and opportunities for diverse voices to share knowledge and experience.

Redeveloping our website

A key development for INTRAC in 2024-25 will be the redevelopment of our website. Our site has long been a hub for a large library of freely available resources, papers, and blogs as well as a source of information about our support to civil society. The redevelopment will streamline and simplify access to these resources, to help us reach the largest possible audience. The project will better align our online presence with our new strategic framework, showcasing diverse views from our staff, network members, and partners.

2024-5 is a year of transition, as we evolve from what we have been, to what we intend to become. We have set out to be 'incrementally radical' in our approach; as we shift our organisational form and look to grow new revenue streams. We intend to be pragmatic about the pace and scale of change, and be brave in facing what we need to build or let go of to enable our positive contribution into the future. We will be clear and deliberate in our strategic direction, but attentive and iterative as we work to get there, learning as much from failure as success. We have identified four areas core to our success:

- To build a feminist and anti-racist culture and practice
- To become network-minded and led
- To diversify our revenue streams
- To invest time and attention to board, leadership and staff collective self-care.

These internal focus areas will provide the conditions from which to develop our strategy, our ability to develop and nurture partnerships and relationships, draw on our valued friends and colleagues and weave with those who share our view that a well-supported civil society is essential to enable the transformative change needed in the world today; will help to define our journey and ensure that we can contribute effectively in this space.

8 FINANCIAL PERFORMANCE

Results for the year

The result for the year ended 31 March 2024 was a surplus of £217,797 (2023: deficit £45,492). This includes restricted grant incomes which will be delivered in the coming financial year.

Income

INTRAC's funding model is based on fees for work delivered on behalf of clients and grants, and other forms of income in support of research and training programmes. The majority of our income remains earned through consultancy contracts representing £1,034,478 or 63% of turnover (2023: £1,135,628 or 77%).

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

Our turnover for the year ended 31 March 2023 was £1,646,044 (2023: £1,474,970). The uplift was primarily derived from the new income stream of network income of £122,274 (2023: £nil). This reflects INTRAC's new strategic direction and our intention to become increasingly network led.

Expenditure

INTRAC would be unable to deliver the support it provides without the skills and knowledge of its staff and network of external consultants. This is reflected in the breakdown of its cost structure. Staff and external consultants account for 92% (2023: 83%) of our costs, with organisational costs kept to a low level as all staff work remotely.

Total expenditure was £1,429,100 (2023: £1,540,631)

Reserves policy

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

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

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

The Trustees have assessed that to meet short-term working capital requirements, a minimum reserve level should be held in the range of 8-13 weeks of expenditure. This is equivalent to a range of between £157,000 and £255,000 (at current levels of expenditure).

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

At 31 March 2024 INTRAC held unrestricted funds of £196,645 (2023: £245,495), equivalent to around 10 weeks of expenditure.

Going Concern

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

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

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

Defined Benefit Pension Liabilities

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

Due to a funding shortfall, the trustees of the pension scheme have asked the participating employers to pay additional contributions to the scheme. INTRAC has included a provision for these contributions in its accounts. At 31 March 2024 the provision stood at £22,278 (2023: £25,900). More details are provided in note 14 to the accounts.

9 STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

1. Yvonne Taylor	Chair (appointed Dec 2021, Trustee since Dec 2018)
2. Sue Turrell	Deputy Chair (appointed Dec 2017; retired Dec 2023)
3. Jonathan Orchard	Treasurer (appointed October 2018)
4. Catriona Dejean	Trustee (appointed December 2018)
5. Suzanne Hammad	Trustee (retired July 2024)
6. Smruti Patel	Trustee (appointed July 2021)
7. Charles VanDyck	Trustee (appointed July 2021)
8. Lily Maćków-McGuire	Trustee (retired December 2023)
9. Jo Mills	Trustee (appointed March 2022)
10. Natasha Jamal	Trustee (appointed December 2022)
11. David-Huw Owen	Trustee (appointed December 2022)
12. Ashley Green-Thompson	Trustee (appointed July 2024)
13. Bijay Kumar	Trustee (appointed July 2024)
14. Ruth Njiri	Trustee (appointed July 2024)

The Chief Executive in the financial year was Kate Newman.

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

Risk management

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

Key risks facing the charity at the current time include:

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

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

Related Parties

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

Fundraising

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

Accounts

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

Disclosure of audit information

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

Auditor

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

10 STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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

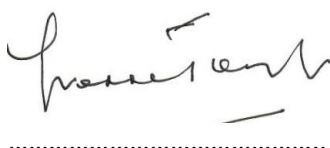
In preparing these accounts, the trustees are required to:

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

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

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

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



.....

Y Taylor (Chair)

Trustee

Dated: 23 October 2024

11 INDEPENDENT AUDITOR'S REPORT

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

OPINION

We have audited the financial statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC") (the 'charitable company') for the year ended 31 March 2024 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

We have considered:

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

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

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

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

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

USE OF OUR REPORT

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

Caroline Webster FCA
For and on behalf of Ross Brooke Limited
Statutory Auditor
Suite I
Windrush Court
Abingdon Business Park
Oxfordshire
OX14 1SY
Date:

12 STATEMENT OF FINANCIAL ACTIVITIES

		Year ending 31 March 2024			2023
		Unrestricted Funds £	Restricted Funds £	Total £	Total £
		Notes			
Income from					
Donations and legacies	3	-	-	-	19,756
Charitable activities	4	1,293,881	352,163	1,646,044	1,474,970
Investments	5	853	-	853	125
Other	6	-	-	-	288
Total Income		<u>1,294,734</u>	<u>352,163</u>	<u>1,646,897</u>	<u>1,495,139</u>
Expenditure on:					
Charitable activities	7-10	<u>1,363,340</u>	<u>65,760</u>	<u>1,429,100</u>	<u>1,540,631</u>
Net (outgoing)/incoming resources before transfers					
		(68,606)	286,403	217,797	(45,492)
Gross transfers between funds		-	-	-	-
Net movement in funds		<u>(68,606)</u>	<u>286,403</u>	<u>217,797</u>	<u>(45,492)</u>
Total funds brought forward		265,251	-	265,251	310,743
Total funds carried forward		<u><u>196,645</u></u>	<u><u>286,403</u></u>	<u><u>483,048</u></u>	<u><u>265,251</u></u>

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

All income and expenditure derive from continuing activities.

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

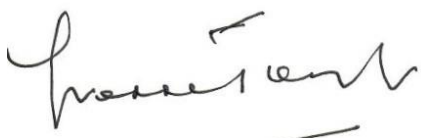
13 STATEMENT OF FINANCIAL POSITION

	Notes	31 March 2024		31 March 2023	
		£	£	£	£
Current assets					
Debtors	11	304,806		329,038	
Cash at hand and in bank		358,220		242,693	
Total Current assets		663,026		571,731	
Liabilities					
Creditors: Amounts falling due within 1 year	12	(157,700)		(280,580)	
Net current assets			505,326		291,151
Total assets less current liabilities			505,326		291,151
Provision for liabilities	13		(22,278)		(25,900)
Total net assets			483,048		265,251
The funds of the charity					
Restricted funds	15		286,403		-
Unrestricted funds					
General reserves	16		196,645		245,495
Designated Funds			-		19,756
Total charity funds			483,048		265,251

Company Registration Number 2663769

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

The financial statements were approved by the Trustees on 5th October 2024.



.....
Yvonne Taylor (Trustee)



.....
Jonathan Orchard (Trustee)

The notes on pages 28 to 37 form part of these accounts.

14 STATEMENT OF CASH FLOWS

	Notes	31 March 2024		31 March 2023	
		£	£	£	£
Cash flows from operating activities:					
Net cash provided by operating activities	18		114,674		(35,694)
Cash flows from investing Activities					
Interest received		853		125	
Purchase of equipment		-		-	
Net cash provided used in investing activities			853		125
Net cash used in financing activities					
			-		-
Change in cash and cash equivalents during the period			115,527		(35,569)
Cash and cash equivalents at the beginning of the year			242,693		278,262
Cash and cash equivalents at the end of the year			358,220		242,693

15 NOTES TO THE FINANCIAL STATEMENTS

1: Accounting policies

Company information

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

1.1) Accounting convention

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

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

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

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

1.2) Going Concern

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

1.3) Charitable funds

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

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

1.4) Incoming resources

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

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

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

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

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

1.5) Resources expended

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

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

1.6) Tangible fixed assets

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

1.7) Cash and Cash Equivalents

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

1.8) Financial instruments

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

Basic financial assets

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

Basic financial liabilities

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

De-recognition of financial liabilities

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

1.9) Employee benefits

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

1.10) Retirement benefits

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

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

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

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

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

1.11) Taxation

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

2: Critical accounting estimates and judgements

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

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

Critical Judgements

Deferred and accrued income

At any one time INTRAC will have a number of projects active. Project values are calculated on the basis of consultants' time needed to complete the work and associated rechargeable expenses. As such we use the actual time spent and actual expenses incurred to date as the basis for determining how much of the project is complete and hence the value of the work done. Timing differences may occur when calculating work done to date and when an invoice is

raised for each completed project phase, in which case either the calculation would result in recognising accrued income or deferred income. The basis on which this is calculated follows the principles as stated in the 2019 SORP in recognising income on a receivable basis. If there is likely to be a budget overrun compared with contracted amounts then this will be identified as an impairment and any losses are recognised when identified. See notes 1.4 for the policy, note 11 where prepayments and accrued income includes £146,896 (2023: £112,387) of accrued income, and note 12 where the carrying value of deferred income is stated.

3 Donations and legacies

	Year ended 31 March 2024			2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
Donations and Legacies	-	-	-	19,756

4 Charitable activities

	Year ended 31 March 2024					2023
	Research	Training	Consultancies	Network	Total	Total
	£	£	£	£	£	£
Unrestricted funds	48,480	210,923	1,034,478	-	1,293,881	1,435,517
Restricted funds	229,889	-	-	122,274	352,163	39,453
Generated through charitable activities	<u>278,369</u>	<u>210,923</u>	<u>1,034,478</u>	<u>122,274</u>	<u>1,646,044</u>	<u>1,474,970</u>
For year ended 31 March 2023						
Unrestricted funds	143,435	156,454	1,135,628			1,435,517
Restricted funds	39,453	-	-			39,453
Generated through charitable activities	<u>182,888</u>	<u>156,454</u>	<u>1,135,628</u>			<u>1,474,970</u>

Included within income above is a decrease in deferred income of £56,455 (2023: decrease £36,103).
The carrying value of deferred income is stated in note 12.

5 Investments

	Year ended 31 March 2024			2023
	Restricted	Unrestricted	Total	Total
	Funds	Funds		
	£	£	£	£
Interest receivable	-	853	853	125

6 Other income

	2024	2023
	Total	Total
	Unrestricted Funds	Unrestricted Funds
	£	£
Miscellaneous income	-	288

7 Charitable Expenditure

	Year ended 31 March 2024					2023
	Research £	Training £	Consultancies £	Network £	Total £	Total £
Delivery staff costs	15,091	76,807	557,863	16,413	666,174	499,150
External consultants	29,348	69,854	370,366	6,135	475,703	555,727
Delivery expenses	3,044	7,941	50,984	-	61,969	46,403
Service delivery cost	47,483	154,602	979,213	22,548	1,203,846	1,101,280
Service support staff costs	4,986	13,006	83,504	-	101,496	107,778
Total service costs	52,469	167,608	1,062,717	22,548	1,305,342	1,209,058
Share of support costs	4,605	14,709	95,244	-	114,558	317,586
Share of governance costs	370	1,181	7,649	-	9,200	13,987
	<u>57,444</u>	<u>183,498</u>	<u>1,165,610</u>	<u>22,548</u>	<u>1,429,100</u>	<u>1,540,631</u>
Analysis by fund:						
Unrestricted funds	14,232	183,498	1,165,610	-	1,363,340	
Restricted funds	43,212	-	-	22,548	65,760	
Generated through charitable activities	<u>57,444</u>	<u>183,498</u>	<u>1,165,610</u>	<u>22,548</u>	<u>1,429,100</u>	
For year ended 31 March 2023						
Unrestricted funds	286,326	185,326	1,029,526			1,501,178
Restricted funds	38,441	-	1,012			39,453
Generated through charitable activities	<u>324,767</u>	<u>185,326</u>	<u>1,030,538</u>			<u>1,540,631</u>

8 Support costs

	Year ended 31 March 2024			2023
	Support Costs £	Governance Costs £	Total £	Total £
<u>Support costs</u>				
Staff costs	93,289		93,289	123,236
Consultants	12,405		12,405	47,380
Premises and office costs	-		-	50,484
Other costs	-		-	41,172
Depreciation and write off of assets	-		-	9,186
Accountancy	7,468		7,468	17,151
Tax Advice	1,396		1,396	6,903
Office dilapidations & associated costs	-		-	22,074
<u>Governance Costs</u>				
Audit	-	9,200	9,200	13,050
Compliance and constitutional costs	-	-	-	937
	<u>114,558</u>	<u>9,200</u>	<u>123,758</u>	<u>331,573</u>

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

9 Trustees

During the year no trustees were engaged as external consultants.

Further details of contract arrangements are given in note 17 on related party transactions.

No trustees were reimbursed for travel expenses during the year (2023: Three trustees were reimbursed for travel expenses totalling £923). All trustee meetings in the year ending 31 March 2024 were held on-line.

10 Employees

Number of Employees

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

	<u>2024</u>	<u>2023</u>
	Number	Number
Service Delivery	11	8
Service Management	2	3
Service Support	3	4
Total Operations	<u>16</u>	<u>15</u>
Administration	3	3
	<u>19</u>	<u>18</u>

Employment Costs

	<u>2024</u>	<u>2023</u>
	£	£
Wages and salaries	738,152	644,346
Social security costs	70,931	57,483
Other pension costs	35,633	28,335
	<u>844,716</u>	<u>730,164</u>

Details of outstanding pension contributions are provided in Note 12.

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

	<u>2024</u>	<u>2023</u>
	Number	Number
Employees earning £60,001 to £70,000	-	-
Employees earning £70,001 to £80,000	-	1
Employees earning £80,001 to £90,000	1	-
	<u>1</u>	<u>-</u>

Remuneration of key management personnel

	<u>2024</u>	<u>2023</u>
	£	£
Salary	160,798	147,141
Pension	6,292	7,343
	<u>167,090</u>	<u>154,484</u>
Average FTE key management personnel	<u>3</u>	<u>3</u>

11 Debtors		2024	2023
		£	£
Trade debtors		147,035	107,000
Prepayments and accrued income		157,771	222,038
		<u>304,806</u>	<u>329,038</u>
12 Creditors: amounts falling due within one year		2024	2023
		£	£
Other taxation and social security		38,547	41,663
Deferred income	4	55,932	112,387
Trade creditors		22,709	40,969
Other creditors		7,886	6,028
Accruals		32,626	79,533
		<u>157,700</u>	<u>280,580</u>
Other creditors at the year end		2024	2023
Pension contributions due under defined contribution schemes			
Defined contribution schemes - Employees		4,110	3,056
Defined contribution schemes - Employers		3,127	2,333
Defined benefit scheme deficit contributions		649	639
		<u>7,886</u>	<u>6,028</u>
13 Provisions for liabilities		2024	2023
		£	£
Retirement benefit obligations	14	22,278	25,900
14 Present value of provisions		2024	2023
		£	£
Present value of provisions		<u>22,278</u>	<u>25,900</u>
Reconciliation of opening and closing provisions		Period ending 31 March	
		2024	2023
		£	£
Provision at start of period		25,900	29,522
Deficit contribution paid		(3,622)	(3,622)
Provision at end of period		<u>22,278</u>	<u>25,900</u>

15 Restricted Funds

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

All of these funds are commissioned work however given there are no performance related

	Movement in Funds			
	Income	Resource Expended	Transfers	Balance at 31 March 2024
	£	£	£	£
Small Charities Challenge Fund	32,389	(32,389)	-	-
Packard Foundation	122,274	(22,548)	-	99,726
Oak Foundation	197,500	(10,823)	-	186,677
	<u>352,163</u>	<u>(65,760)</u>	<u>-</u>	<u>286,403</u>

Small Charities Challenge Fund

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

Packard Foundation

The Packard Foundation awarded a grant to support INTRAC's Indonesia civil society consultant network and the global network of civil society strengthening support organisations.

Oak Foundation

The Oak Foundation grant has been awarded to refine and test a Human Rights Impact Mapping Tool, to collaborate with human rights activists and practitioners to assess its potential contribution to the human rights community, to develop the Tool as a practical resource, to make it available to those working on human rights and support its ongoing use, to clearly articulate the potential of the Tool and generate interest and engage human rights activists and practitioners along its journey of

16 Unrestricted Funds

Movements on Unrestricted funds are as follows

	Movement in Funds				
	Balance at 31 March 2023	Income	Resourced Expended	Transfers	Balance at 31 March 2024
		£	£	£	£
General reserves	245,495	1,294,734	(1,363,340)	19,756	196,645
Strategy Development	19,756	-	-	(19,756)	-
	<u>265,251</u>	<u>1,294,734</u>	<u>(1,363,340)</u>	<u>-</u>	<u>196,645</u>

17 Related party transactions

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

	<u>Year ended 31 March 2024</u>	<u>2023</u>
	£	£
Total invoiced in year	14,837	25,400
Unsettled invoices appearing in trade creditors at 31 March	3,000	4,410

18 Cash generated from operations

	<u>Year ended 31 March 2024</u>	<u>2023</u>
	£	£
<i>Surplus/(Deficit) for the year</i>	217,797	(45,492)
<i>Adjustments for:</i>		
Investment income recognised in statement of financial activities	(853)	(125)
Depreciation and impairment of tangible fixed assets	-	9,186
Difference between pension charge and cash contributions	(3,622)	(3,622)
<i>Movements in working capital</i>		
Decrease in stocks	-	1,171
(Increase)/decrease in debtors	24,232	65,456
(Decrease)/increase in creditors	(66,425)	(26,165)
(Decrease)/increase in deferred income	(56,455)	(36,103)
Cash generated from/(absorbed by) operations	<u>114,674</u>	<u>(35,694)</u>

19 Balance Sheet by Fund Category

	<u>Year ending 31 March 2024</u>		
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Current assets	376,623	286,403	663,026
Creditors: amounts falling due within 1 year	(157,700)	-	(157,700)
Provisions/pensions	(22,278)	-	(22,278)
Net assets	<u>196,645</u>	<u>286,403</u>	<u>483,048</u>

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