

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

Company No. 02663769
Charity No. 1016676



Trustees' Report and Accounts

Year Ending March 31, 2025



TABLE OF CONTENTS

Table of Contents	2
1 Welcome to the trustees' report (including directors' report)	3
2 ABOUT INTRAC AND OUR VISION	5
3 How we deliver our mission	6
4 Highlights of 2024-25: ECOSYSTEMS	10
5 Highlights of 2024-25: CONSULTANCY	11
6 Highlights of 2024-25: REIMAGINING ROLES AND RELATIONSHIPS	13
7 Highlights of 2024-25: EVOLVING OUR ORGANISATIONAL MODEL	14
8 Strategic aims and priorities for 2025-26	15
9 Financial performance	17
10 Structure, governance and management.....	19
11 Statement of trustees' responsibilities.....	22
12 Independent auditor's report.....	23
13 Statement of financial activities.....	27
14 Statement of financial position	28
15 Statement of cash flows.....	29
16 Notes to the financial statements.....	30

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 2025 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)

Looking back over the past year, the word that comes to mind is 'change'.

In June 2024 we launched our new strategic framework: 'Locally Rooted, Globally Connected'. This framework saw us recommit to our mission – of strengthening civil society – but marked a fundamental shift in how we seek to deliver it.

Over the next five years we will focus our attention on transforming the civil society support ecosystem. We are working to develop a network of locally-rooted, globally-connected consultants: deeply knowledgeable about the settings in which they work but connecting across contexts and continents - working in partnership and sharing learning and expertise with others working in distinct locations across the globe. Over time INTRAC will become increasingly network-led shifting how we have been working and who we are working with.

The closure of USAID in early 2025 was followed by announcements of cuts by FCDO in the UK and then by further significant reductions in ODA across many European countries. These cuts contribute to an ever more turbulent external environment in which we are operating. We have deep concerns about the impact of reduced aid for those living in poverty and lacking access to their rights. However, we are also clear that shifts in the aid sector create space for a new vision of international cooperation, predicated on shared values and vision rather than the transactional movement of funds. In fact, the changes taking place serve to consolidate our commitment to our strategy: investing in sustainable, effective, legitimate ecosystems of civil society support as part of an integrated healthy civil society in every context.

Our investment in network development has been grounded in our commitment to ethical and values-driven consultancy. Clarifying the principles that underpin this approach has enabled us to be explicit about our assumptions of quality consultancy and build momentum in both the commissioning of (demand for) and professional development of (supply) consultancy. We have facilitated processes with INGOs and funders to examine the way they commission consultancy support and to unpack common assumptions as to what constitutes quality consultancy. We have also invested in localising consultancy. One example is our collaboration with Children's Rights and Violence Prevention Fund (CRVPF) in East Africa on a co-designed programme to build a local consultancy network. Another is our work with C4Change Indonesia and WACSI in Ghana to develop national/sub-regional networks of consultants - embedded as part of their civil society and sharing a commitment to shifting the power through consultancy.

This work has taken place through deep engagement and exploration of existing ecosystems, as we want to build on what exists already and collaborate to strengthen existing systems. Our work in Brazil, Colombia, Mexico, China and Japan is a strong example of our focus on ecosystems. We have been working with national actors in these countries to understand the current landscape and design a capacity strengthening initiative to enable civil society actors to access support appropriate to their context, needs and priorities.

Over the past year we have increasingly developed our skills and experience in evaluation practices that shift the power; building learning from our work on feminist evaluation and deepening our understanding of the contribution that evaluation makes to decolonial thinking. Setting up SPARK, an OD community of practice, has also enabled us to engage with a wider community of OD practitioners, diversifying and deepening the support we can offer to civil society. This has been particularly important in response to the ODA cuts, which has seen us strengthen our understanding of trauma-informed process and organisational endings on the one hand, as well as invest in alternative resource mobilisation approaches on the other. This learning has informed our renewed training offer developed in partnership with new trainers working in different countries across the majority world.

As ever, the success of INTRAC is down to the dedication, insight and expertise of our people: our staff, network, and partners who put our values into practice every day, and offer practical solutions, critical friendship, and joint analysis to a wide range of commissioners, training participants and consultancy clients.

As we look forward to 2025-26 we know that this will be a further year of change as the sector responds to ongoing shifts in funding, in expectations of shifting roles and responsibilities and consolidation of more equitable ways of working. We look forward to working alongside others, acting in solidarity, bringing inspiration and creativity as we navigate the world around us.

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 vision 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 nearly 35 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.

3 HOW WE DELIVER OUR MISSION

INTRAC in 2024-25 at a glance

- **13** open scheduled courses run, with **229** participants
- **29** distinct clients provided with consultancy or in-house training support
- **29** new consultancies undertaken, excluding training courses and in addition to ongoing work

INTRAC's work is now structured around four strategic goals, set out in our strategic framework for 2024 – 2028. Highlights of our achievements in these areas are outlined in sections 4, 5, 6, and 7.

- **Strategic goal 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.
- **Strategic goal 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.
- **Strategic goal 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.
- **Strategic goal 4:** 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 collective action.

In order to deliver on our mission and work towards these four goals, we are building and evolving four approaches, putting locally led, ethical and values-driven approaches at the heart of our work. We describe in detail below our key achievements related to these four approaches: networking, consultancy, training and building knowledge.

Crucially, 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.

Approach 1: Build a locally led and globally connected network, whose members lead on INTRAC consultancy, training and research

What we did in 2024-25: connecting, learning, and sharing - strengthening engagement with our network

In line with our intention to become increasingly network-led, in 2024-25 we took key steps to evolve INTRAC's consultant network into a connected, self-organising community focused on peer learning, professional development, and solidarity amid a rapidly changing sector.

Monthly sessions engaged consultants globally in topics aligned with shift the power dialogues. For example, early spaces on decolonising consultancy helped shape our ethical and values-driven consultancy framework. In addition, an organisational development (OD) community of practice and an early-career consultants' group are now active, with 25 and 12 members respectively. On average, 47% of participants in network events are from countries in the global majority.

INTRAC delivered the Consulting 4 Change course in West Africa and Indonesia, strengthening ties with these key regional networks. A mentoring course led both to a new mentoring programme for consultancy. We also established a training shadowing scheme, helping to diversify our team of trainers. Network engagement in events, online discussion platforms, and paid work continues to grow, involving consultants from Africa, Asia, and Latin America.

Approach 2: Establish and champion ethical and values-driven consultancy, and consolidate our reputation for high-quality consultancy

What we did in 2024-25: strongly articulating the ethical and values-driven consultancy ethos, and living it out through our own consultancy activities

INTRAC holds the view that high-quality, appropriate support is a critical part of any robust ecosystem of civil society support. Building on and incorporating the longstanding INTRAC concept of "consulting with soul", our notion of ethical and values-driven consultancy is a key feature of our strategic approach. During 2024-25, we have sought not only to live out this ethos in our own consultancy work – undertaken both by staff and network members – but also, we have extensively [promoted it as a model for others to support and follow](#). We are working with those commissioning consultancy to explore commissioning practice from an ethical and values-driven perspective.

With our network and partners, we have refined a set of questions. These feed into our consultancy process and guide decisions on the opportunities we pursue, how we work, and who we work with.

Approach 3: Become the go-to for training for those working with and within civil society

What we did in 2024-25: expanding and enhancing both our in-house and open scheduled training offers

During the past year, we delivered **in-house bespoke training** to 15 organisations, with a total of over 500 participants – this is over double the number for the 2023-24. The single largest training was for Habitat International, a programme design course which reached 105 participants.

Other in-house trainings during the year included:

- Advocacy trainings for the Sir John Smith Trust and the Arts Council, both run by longstanding network member Helen Collinson
- Four separate courses on theory of change (ToC), for Christian Aid Ireland, Goal, the Association of Commonwealth Universities, and Oxfam Novib
- A coaching course for HelpAge International, run by Ali MacNab who will run INTRAC's first open course on coaching skills in 2025.

During 2024-25, INTRAC ran **13 open access online training** courses, each delivered over a period of four to eight weeks. We welcomed **229** participants onto our courses, of whom 66 were based in the majority world. The average satisfaction score across all open trainings was **8.7 out of 10**. We expanded our training offer with new courses, including Decolonising Safeguarding, which helps participants unpack and challenge the unequal power structures that perpetuate safeguarding harms.

In addition to our in-house and scheduled training, **a number of our consultancy engagements during the year also had training components**. These included training for intermediary organisations supported by Oak Foundation, and our work with Children's Rights and Violence Prevention Fund (CRVPF) (see section 5). As with all of our training, these activities aim not only to benefit individual participants, but also contribute to wider, positive shifts in the civil society system.

In-house training for FOKUS on fundraising for sustainability

FOKUS is a Norwegian umbrella organisation consisting of 43 Norwegian women's organisations, groups, trade unions, groups and forums in political parties and aid organisations. They work to strengthen women's and girls' power, rights and access to resources.

FOKUS commissioned INTRAC to deliver a training course on fundraising for sustainability for its partner organisations based in East Africa. This engagement was rooted in a needs assessment conducted by FOKUS, which identified fundraising as a capacity gap. INTRAC delivered a varied, engaging programme of online training overseen by trainer Sue Dean. Held in early 2025, the course was run against the backdrop of troubling cuts to ODA budgets – for this reason, it was felt to be timely. The course earned an overall satisfaction score of 9.5 out of 10 and participants felt that their knowledge of and confidence in fundraising was increased substantially.

Approach 4: (Re)-establish our role as a knowledge hub

What we did in 2024-25: re-developing our website, generating new publications, and enhancing the M&E Universe

INTRAC has a long track record of taking insights gathered through our consultancy work, and using these as a basis for a wide variety of knowledge products, distributed freely to the sector. We have also sought to foster and support spaces where key civil society topics can be discussed, from progressive funding approaches to responsible transitions. In the last year, we used our strategic framework launch as a means to do this (see below).

In line with our strategic framework, in 2024-25 we have renewed our efforts to situate ourselves within the sector as a knowledge hub. One key project has been the re-development of our website, which has always served as the home for our publications and a focal point for discussion spaces. Launched in early 2025, the new site comes with various enhancements.

We continued to solicit and publish new blogs by writers both from within the INTRAC staff team and our network, and to develop new publications. In early 2025, the core Planning section of the M&E Universe was updated to reflect changes in the sector and in monitoring and evaluation practice. Since then, all 16 papers of this section have been made available in French, Spanish and Bahasa Indonesia for the first time.

Supporting our vision and expanding our reach with a major website upgrade

In early 2025, INTRAC launched a [comprehensively rebuilt website](#) to better communicate our civil society strengthening offer, showcase our work to support CSOs around the world, market our consultancy and training services, and share our practitioner-focused resources. The new website offers a clearer structure, superior performance, and a much-improved experience on mobile devices.

This major upgrade to our online presence reflects and supports INTRAC's wider process of change set out in our strategic framework for 2024 – 2028. Further improvements will continue in 2025-26, including further examples of our consultancy and training work and the difference they make to CSOs. We will also enhance the visibility of our network members, and their vital contribution to INTRAC as we become increasingly network led. Our extensive library of over 500 free resources, including [the M&E Universe](#), remains accessible via the new website.

Using our strategic framework launch as a forum for discussion of civil society ecosystems

In June 2024, we launched our strategic framework for 2024 – 2028. We took this opportunity to gather four experienced civil society practitioners to [join us for an in-depth discussion of what ecosystems of support for civil society should look like](#). Mary Ann Clements (ADD International), activist Everjoice Win, Clara Bosco (CIVICUS), and consultant and INTRAC network member Isabela Souza shared their insights in a conversation which attracted almost 200 online attendees.

4 HIGHLIGHTS OF 2024-25: ECOSYSTEMS

Strategic goal 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.

INTRAC believes strongly that a thriving civil society sector equal to the challenges of today's world cannot be achieved without the development of strong civil society support ecosystems. By this, we mean sets of organisations, individuals, networks, and institutions which are dedicated to meeting properly the needs of civil society organisations. These should be both locally rooted in culture, practice, and knowledge *and* globally connected to facilitate sense-making, learning, and collective action.

In 2024-25, INTRAC continued to work to better understand, develop, and support these healthy ecosystems. **We began a major one-year project to analyse ecosystems in five countries in Latin America and East Asia.** In a further stage of this work still to come, we will co-create initiatives in these contexts to build on and strengthen the enabling environment for CSOs there.

Working with the British Council, [we supported the Youth Connect programme](#) which aims to reach one million people in 27 countries. The programme seeks to empower young people to drive positive change in their communities as well as helping to address global challenges, such as climate change, polarisation, employability and inequality. A key outcome is a stronger ecosystem for positive, values-driven youth action.

Strengthening civil society support ecosystems in Latin America and East Asia

For CSOs to thrive, it is critical that they have access to robust ecosystems of support. This year, INTRAC began a [one-year project to analyse these ecosystems](#) in five diverse contexts in Latin America and East Asia: Brazil, Colombia, Mexico, China, and Japan. In Phase 1, the civil society support ecosystems in each of these countries were examined by a consultant with deep knowledge of that context.

Through a total of 117 interviews with CSOs, consultants, intermediary and infrastructure organisations and others, this approach provided a high-level analysis of the development needs of CSOs, their access to support and the relevant factors of their operating context, and understanding of the support ecosystem, how it responds to CSO demand and needs, and how it is sustained and resourced. Both the individual country reports and a consolidated report are [available to all](#).

In Phase 2, running until October 2025, INTRAC is working with local stakeholders to co-create initiatives in each country that build on findings from the landscape analysis.

5 HIGHLIGHTS OF 2024-25: CONSULTANCY

Strategic goal 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.

Consultancy is one important form of appropriate support which many organisations need to develop, thrive, and do what they want to do, better. INTRAC has been providing consultancy support to CSOs since our foundation in 1991. Over that time, INTRAC has always recognised that consultancy is not a value-neutral process. The way it is commissioned and undertaken is critically important and this is why INTRAC emphasises what we call ethical and values-driven consultancy

This has three key dimensions: **who the consultant is** and what knowledge and experience they bring, the **approach** to consultancy, and the **intention** of consultancy. We have not only sought to [articulate this ethos in a series of blogs](#), but also to live up to it in our own work. Additionally, we have continued our efforts to enhance the availability of high-quality, appropriate consultancy support – for example through our recent work with the Children’s Rights and Violence Prevention Fund (CRVPF).

Developing the ecosystem of national OD consultants in East Africa with CRVPF

Children’s Rights and Violence Prevention Fund (CRVPF) is an African child rights and social justice intermediary organisation. Founded in 2015, they operate in four East African countries – Ethiopia, Kenya, Tanzania and Uganda. As an intermediary, CRVPF acts as a bridge between external funders and community-based organisations (CBOs) to build children and young people’s agency to make the right choices and access dignified employment.

It became clearer to CRVPF that their ability to support their 100+ CBO partners was being hampered by a shortage of suitably qualified national consultants based in the region. CRVPF requested support from INTRAC, based on our strong interest and track-record in developing the supply of national OD consultants through our Consultants for Change programme, tailored to different contexts. CRVPF were clear that they wanted to co-create the programme, and to play an active role in its development rather than simply to sub-contract the training design to INTRAC.

We worked closely with CRVPF staff to co-design and deliver [a six-month intensive programme focused on strengthening OD support](#) for small, community-based organisations. We look forward to reconnecting with both the consultants and the community organisations they’ve been supporting in two years’ time, as part of an in-depth tracer study to assess longer-term impact.

Strategic review of Education Out Loud

Education Out Loud (EOL) is the [Global Partnership for Education's](#) (GPE) fund for civil society advocacy and social accountability. The largest fund in the world providing this type of support, it focuses on transforming education systems by strengthening civil society organisations to mobilise citizens and affect policy change in the education sector. It provides funds, capacity strengthening initiatives, and learning opportunities to CSOs and networks, supporting them to influence education policy and build stronger, more effective education movements.

Over a nine-month period, an INTRAC team (involving our Chief Executive and five members of our network) reviewed the initiative. They looked at its relevance, effectiveness, coherence and sustainability and drew out lessons to inform GPE's future funding for civil society advocacy. These were presented to GPE towards the end of our financial year. Informed by the review findings, GPE's Board of Directors agreed in principle to continue significant funding to civil society in the future strategy period.

Through establishing strong relationships of trust with both GPE and the EOL grant agent Oxfam Denmark, we were able to move beyond the initial focus of efficiency in grant making to explore effectiveness. We noted that it was the relationship-based approach that Oxfam Denmark employed that contributed to the success of their grant making and allowed them to navigate the tensions between global coherence and locally led development. Critically, INTRAC network consultants based in Malawi, Philippines and Ghana brought to the review their deep understanding of the national context and an ability to identify wider lessons across contexts to inform global grant-making.

6 HIGHLIGHTS OF 2024-25: REIMAGINING ROLES AND RELATIONSHIPS

Strategic goal 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.

Recent years have seen a widespread acknowledgement within the civil society sector that the prevailing modes of international solidarity need to change. In part, this is due to the growing awareness of colonial legacies and unequal power inequities in the sector, exemplified by the ongoing #ShiftthePower movement. INTRAC continues to work to catalyse change within our sector – work that is even more critical due to dramatic recent shifts in and cuts to overseas development assistance (ODA). As part of this, we are supporting organisations which are seeking to reimagine their roles and relationships, especially where partnerships with national and local actors is concerned. One example is our engagements with Book Aid International.

INTRAC also continues to seek opportunities to work as equitably as possible in our own partnerships – we greatly value the opportunity to work in equal partnership with regional and national actors to deliver effective action, together. A key example of this is our work on Phase I of the Civil Society Innovation Fund (CSIF) in Ethiopia. INTRAC worked closely and on an equal basis with Agar Development Partners Consulting to provide technical support in project management, coordination, and capacity development of CSIF partners.

Book Aid International: Facilitating an organisational conversation on decolonisation

INTRAC has now worked a number of times with Book Aid International, a UK-based INGO with a mission to “give people around the world who lack access to books the opportunity to read”. We have previously supported the charity with [the creation of a Partner Development Programme](#) in 2023-24. In the autumn of 2024, [INTRAC facilitated a lively and engaging discussion on the topic of decolonisation](#), responding to the charity’s current thinking and values.

The related concepts might appear theoretical and complex; and the ideas can give rise to reflections on issues such as identity, meaning and contribution to international development. We found through this work that grounding the ideas, focusing on practical hallmarks, and creating a safe and brave space enabled a good quality conversation. Ongoing organisational commitment both enabled that space, and will support the work going forward, as it moves from conversation to action.

7 HIGHLIGHTS OF 2024-25: EVOLVING OUR ORGANISATIONAL MODEL

Strategic goal 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.

Goals 1, 2, and 3 are all concerned with the way INTRAC relates to the organisations, individuals, and institutions which make up the wider civil society sector. In order to achieve these aims, INTRAC will also need to change. The internal focus of our fourth strategic goal reflects this.

In 2024-25, we have taken a number of steps to evolve the way we work as an organisation. One example is our recruitment of a Director of Fundraising and Partnerships. This new role forms a part of the senior management team and will lead on our efforts to diversify our funding streams. In recent years, INTRAC has already had success in securing income from funders who recognise the value in our ecosystem-centred approach. This new role will equip us with the skills needed to intensify and broaden this effort.

In the past year, we have also developed a test and learn framework. This is a means to track our progress against our strategic goals through a series of learning questions, supervised by our own experienced consultants. This ongoing process has already produced specific goals to improve our ways of working.

Test and learn framework

Our transition to a new organisational model is supported by a process of testing, learning and adapting, enabling us to monitor our progress towards our strategic goals and respond to internal and sector-wide opportunities and challenges. For example, we are *testing* new ways of doing things like providing more consultancies led by consultants in the global majority world and applying our feminist and anti-racist principles in our training and consultancy work and then *learning* about whether and how these are helping us towards to reach our strategic goals. We have developed a 'Test and Learn framework' that incorporates a suite of indicators to generate basic evidence of what we're doing and how our work is being received by our Network consultants, clients and partners, alongside a set of learning questions that support our staff and Board to critically reflect on progress towards our goals and what adjustments we need to make to ensure these remain in sight.

8 STRATEGIC AIMS AND PRIORITIES FOR 2025-26

This year marks the second year of our strategic framework and our gradual organisational change process, as we become increasingly network led. As we witness the turmoil in the sector around us as organisations are contracting, merging, and closing following the cuts to ODA we are more convinced than ever about the value of our vision, and the commitments made in our strategy. At the same time, we are aware that the journey ahead will be challenging, as the organisations that commission us and attend our training face their own resourcing challenges.

Looking forward, we have a clear focus and are investing in developing our OD and MEL offers to support a changing sector, while continuing to support the evolution of an ecosystem of ethical and values driven consultants, who are locally rooted and globally connected.

Consolidating our network

Building on our deepening relationships with Consultants for Change networks in Indonesia and West Africa, this year will see us work to replicate the experience in other parts of the world. We are learning more about what it takes to catalyse and sustain a network; and how our Consultants for Change approach can be adapted and developed in different contexts for different organisational forms or civil society characteristics. Engaging in different contexts will not only enhance the diversity of actors in our global network, but involve a broader range of knowledges, experiences, and approaches which will strengthen our consultancy practice. Key to our ability to do this will be to align with like-minded funders, actors who recognise that investing in local ecosystems of civil society support will strengthen the resilience, effectiveness, and legitimacy of their funded partners working in these contexts.

Championing ethical and values-driven consultancy

We have set ourselves targets this year to have a greater percentage of our consultancy work delivered by network consultants, rooted in different contexts across the globe, connected through shared values and ethics. Our ethical and values-driven consultancy framework will support us in building and evidencing our practice and its impact, with the intention that we will influence both how those commissioning consultancy run their processes, and support those committed to inclusive, impactful, locally led civil society to consider how their practice can enable this.

Enhancing our training offer

We will continue to develop new courses to respond to the needs of the sector, linking our experience as practitioners to our understanding of how best to support the sector as it adapts to current realities, encouraging organisations to continue on their journey to reimagine their role and relationships and to shift power. Particularly relevant in this will be our work on organisational transitions and endings, in navigating change and leading through crisis; alongside our increasing focus on feminist and equity-oriented MEL, as a direct contribution to shifting the power. It is not just about the content of our training offer, but how we offer it, as we seek to partner with a greater range of organisations based in the global majority and further diversify our trainer network.

Widening our knowledge and learning programme

Our network-led practitioner classes will offer a new way to engage with our resources, especially the M&E Universe. At the same time, we are working to translate more of these resources in order to enhance accessibility and use, while keeping them free to access. We hope our Knowledge for All campaign will support this endeavour. This year will see the launch of PRISM – the Platform for Rights Impact Strategy Mapping - a set of resources aimed at supporting human rights organisations to rethink their impact and collaborate to strengthen the movement for all rights for all people.

Organisational change

We will continue to build our understanding of feminist leadership and anti-racist practice and ensure that we are actively planning for and monitoring our progress in these areas. This is supported by our test and learn framework and operational planning process, and will shape the wider organisational change. Recruiting a Director of Fundraising and Partnerships is a key investment in diversifying our revenue streams and building capability across the organisation to take a proactive approach to business development and fundraising. This is balanced by a deep attention on collective self-care, particularly important in this moment, as the sector reconfigures and INTRAC focuses on the supportive role we can play within a sector going through trauma and a world that is continually heating, restricting civic space, and undermining progress on the SDGs.

9 FINANCIAL PERFORMANCE

Results for the year

INTRAC undertakes work under a contract and a grant basis. Some work on a grant basis is accounted for as a restricted surplus in the year the grant is awarded, off-set with restricted costs in the years in which it is delivered. This means that the restricted surplus and deficits need to be understood in this context (for more details see note 13). The result for the year ended 31 March 2025 was an unrestricted surplus of £1,168 (2024: deficit £68,606) and a restricted deficits of £78,366 (2024: surplus £286,403), making a total deficit of £77,198 (2024: surplus £217,797).

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 £1,014,431 or 59% of turnover (2024: £1,034,478 or 63%).

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 2025 was £1,721,428 (2024: £1,646,044). The uplift was primarily derived from the increased income stream of network income of £311,037 (2024: £122,274).

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% (2024: 92%) of our costs.

Total expenditure was £1,804,216 (2024: £1,429,100)

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 £166,000 and £270,000 (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 2025 INTRAC held total funds of £405,850 (2024: £483,048), being restricted funds of £208,037 (2024: £286,403) and unrestricted funds of £197,813 (2024: £196,645). The unrestricted funds being 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 2025 the provision stood at £7,150 (2024: £22,278). More details are provided in note 14 to the accounts.

10 STRUCTURE, GOVERNANCE AND MANAGEMENT

INTRAC operates as a Charity company and the Trustees have paid due regard to the guidance issued by the Charity Commission regarding public benefit, this is outlined in section 3 above how we deliver our mission. 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. Jonathan Orchard | Treasurer (retired March 2025) |
| 3. Catriona Dejean | Trustee (retired December 2024) |
| 4. Suzanne Hammad | Trustee (retired July 2024) |
| 5. Smruti Patel | Trustee (appointed July 2021) |
| 6. Charles VanDyck | Trustee (appointed July 2021) |
| 7. Jo Mills | Trustee (retired October 2024) |
| 8. Natasha Jamal | Trustee (appointed December 2022) |
| 9. David-Huw Owen | Trustee (appointed December 2022) |
| 10. Ashley Green-Thompson | Trustee (appointed July 2024) |
| 11. Bijay Kumar | Trustee (appointed July 2024) |
| 12. Ruth Njiri | Trustee (appointed July 2024) |
| 13. Wanjiru Kanyiha | Trustee (appointed October 2024) |
| 14. Alison Marshall | Trustee (appointed October 2024) |
| 15. Peter McAllister | Trustee (appointed October 2024) |
| 16. Bethany Salmon | Trustee (appointed December 2024) |
| 17. Sareta Thomas | Trustee (appointed March 2025) |

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 revised Risk Management policy was approved by Trustees in December 2024. This articulated risk appetite and principles across six strategic areas, (strategy, finance, people, reputation, governance and operations); alongside a process to identify risk, escalate and manage risk. This commits to regular risk review at senior leadership level (monthly check-in and quarterly review) and a clear reporting process to ensure trustees have visibility and oversight of the key risks faced by the charity and the measures being pursued to manage these risks. The finance and risk committee are provided with risk updates every quarter, and the wider board discusses the refreshed strategic risk framework twice a year.

Key risks facing the charity at the current time include:

- **Strategy:** INTRAC launched its new strategic framework in June 2024, which lays out a long-term vision for the organisation which includes organisational transformation. We committed to an evolutionary, not revolutionary change process given, and we need to ensure we are able to keep momentum on the strategy while also responding to the changes around
- **Finances:** The external context is challenging for our consultancy and training work, as many INGOs across the globe respond to the shocks to the sector following global ODA cuts. We continue to be dependent on short-term consultancy projects which present challenges for day to day financial management and cash flow, and for forward looking planning and investment. However, our low organisational overheads and ability to respond quickly to opportunities when they arise have indicated financial resilience to date. This is reinforced through investment in developing new income generating streams – such as grant fundraising and public giving.
- **People:** Our staff engagement and satisfaction surveys remain positive, although the wider challenges in the sector have led to increased levels of uncertainty and impact on morale. We continue to invest attention in staff relationships in a remote environment, and to work with staff on the changes needed in order to deliver the strategic change. It will be important to retain our current levels of consultancy staff as this has reduced over the past year, further reduction could threaten our organisational financial model and also impact on reputation and relationships.
- **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.
- **Governance:** we inducted 8 new board members into INTRAC over the past year, which has led to increased energy and diversity of ideas on the board. We are working to ensure that understanding of INTRAC's organisational culture, opportunities and constraints remains high at board level, and that we retain strong relationships between the board and staff. We will need to recruit a new chair in the coming year, and we are exploring options as to how to evolve this role.
- **Operations and compliance:** We have a clear set of organisational policies which have been recently updated and approved; but we are now recognising some areas need further attention, such as an AI policy. Our investment in remote working practices continues and we are finalising a process of archiving and migration of all our files onto SharePoint, which will make information more easily accessible. However these processes do take time on top of busy work schedules, and we continue to discover that remote working requires greater attention in various processes to ensure good information transparency and compliance.

The SMT hold responsibility to respond to key risk areas, and are engaging staff in different ways to work on specific projects including the coordination of our 'test and learn' framework, leading on commitments on equity, diversity and inclusion, and in supporting well-being. 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 did not undertake public fundraising in 2024-25. During the year we developed the groundwork for a modest public giving offer which will be introduced more fully in 2025-26. INTRAC will consider registration with the Fundraising Regulator due to the development of this offer.

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.

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



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Yvonne Taylor (Chair)

Trustee

Dated: 4 December 2025

11 STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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.



.....

Yvonne Taylor (Chair)

Trustee

Dated: 4 December 2025

12 INDEPENDENT AUDITOR'S REPORT

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

OPINION

We have audited the financial statements of International Non-Governmental Organisation Training and Research Centre ("INTRAC") (the 'charitable company') for the year ended 31 March 2025 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 2025, 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 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 report², other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 22, 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 (Senior Statutory Auditor)

For and on behalf of Ross Brooke Limited

Statutory Auditor

Suite I

Windrush Court

Abingdon Business Park

Oxfordshire

OX14 1SY

Date: 11/12/2025

13 STATEMENT OF FINANCIAL ACTIVITIES

		Year ending 31 March 2025			2024
		Unrestricted Funds £	Restricted Funds £	Total £	Total £
	Notes				
<u>Income from</u>					
Charitable activities	3	1,321,478	399,950	1,721,428	1,646,044
Investments	4	5,590	-	5,590	853
Total Income		<u>1,327,068</u>	<u>399,950</u>	<u>1,727,018</u>	<u>1,646,897</u>
<u>Expenditure on:</u>					
Charitable activities	5-9	<u>1,348,286</u>	<u>455,930</u>	<u>1,804,216</u>	<u>1,429,100</u>
Net (outgoing)/incoming resources before transfers		(21,218)	(55,980)	(77,198)	217,797
Gross transfers between funds		22,386	(22,386)	-	-
Net movement in funds		<u>1,168</u>	<u>(78,366)</u>	<u>(77,198)</u>	<u>217,797</u>
Total funds brought forward		196,645	286,403	483,048	265,251
Total funds carried forward		<u><u>197,813</u></u>	<u><u>208,037</u></u>	<u><u>405,850</u></u>	<u><u>483,048</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.

14 STATEMENT OF FINANCIAL POSITION

	Notes	31 March 2025		31 March 2024	
		£	£	£	£
Current assets					
Debtors	10	424,859		304,806	
Cash at hand and in bank		218,327		358,220	
Total Current assets		643,186		663,026	
Liabilities					
Creditors: Amounts falling due within 1 year	11	(230,186)		(157,700)	
Net current assets			413,000		505,326
Total assets less current liabilities			413,000		505,326
Provision for liabilities	12		(7,150)		(22,278)
Total net assets			405,850		483,048
The funds of the charity					
Restricted funds	14		208,037		286,403
Unrestricted funds					
General reserves	17		197,813		196,645
Designated Funds			-		-
Total charity funds			405,850		483,048

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 4th December 2025.



.....
Yvonne Taylor (Trustee)



.....
Sareta Thomas (Trustee)

The notes on pages 30 to 39 form part of these accounts.

15 STATEMENT OF CASH FLOWS

	Notes	31 March 2025		31 March 2024	
		£	£	£	£
Cash flows from operating activities:					
Net cash provided by operating activities	17		(145,483)		114,674
Cash flows from investing Activities					
Interest received		5,590		853	
Net cash provided used in investing activities			5,590		853
Net cash used in financing activities					
			-		-
Change in cash and cash equivalents during the period			(139,893)		115,527
Cash and cash equivalents at the beginning of the year			358,220		242,693
Cash and cash equivalents at the end of the year			<u>218,327</u>		<u>358,220</u>

16 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 financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. 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) Foreign Currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

1.7) Tangible fixed assets

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

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

Fixtures, fittings & equipment	33.3% straight line
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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.

1.8) Stocks

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

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

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

1.9) 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.

1.10) 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.

1.11) Employee benefits

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

1.12) 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.

1.13) Leases

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

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

1.14) 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 Charitable activities	Year ended 31 March 2025					2024
	Research £	Training £	Consultancies £	Network £	Total £	Total £
Unrestricted funds	18,044	289,003	1,014,431	-	1,321,478	1,293,881
Restricted funds	-	88,913	-	311,037	399,950	352,163
Generated through charitable activities	<u>18,044</u>	<u>377,916</u>	<u>1,014,431</u>	<u>311,037</u>	<u>1,721,428</u>	<u>1,646,044</u>
For year ended 31 March 2024						
Unrestricted funds	48,480	210,923	1,034,478	-		1,293,881
Restricted funds	229,889	-	-	122,274		352,163
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>

Included within income above is a decrease in deferred income of £19,244 (2024: decrease £56,455).
The carrying value of deferred income is stated in note 10.

4 Investments	Year ended 31 March 2025		2024
	Restricted Funds £	Unrestricted Funds £	Total £
Interest receivable	-	5,590	853

5 Charitable Expenditure	Year ended 31 March 2025					2024
	Research £	Training £	Consultancies £	Network £	Total £	Total £
Delivery staff costs	88,536	217,857	255,344	142,974	704,711	666,174
External consultants	61,796	73,373	482,588	102,579	720,336	475,703
Delivery expenses	1,551	24,843	87,201	-	113,595	61,969
Service delivery cost	151,883	316,073	825,133	245,553	1,538,642	1,203,846
Service support staff costs	1,765	28,264	99,208	-	129,237	101,496
Total service costs	153,648	344,337	924,341	245,553	1,667,879	1,305,342
Share of support costs	1,998	27,604	95,135	-	124,737	114,558
Share of governance costs	186	2,567	8,847	-	11,600	9,200
	<u>155,832</u>	<u>374,508</u>	<u>1,028,323</u>	<u>245,553</u>	<u>1,804,216</u>	<u>1,429,100</u>
Analysis by fund:						
Unrestricted funds	21,594	298,369	1,028,323	-	1,348,286	
Restricted funds	134,238	76,139	-	245,553	455,930	
Generated through charitable activities	<u>155,832</u>	<u>374,508</u>	<u>1,028,323</u>	<u>245,553</u>	<u>1,804,216</u>	
For year ended 31 March 2024						
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>

6 Support costs	Year ended 31 March 2025			2024
	Support Costs £	Governance Costs £	Total £	Total £
<u>Support costs</u>				
Staff costs	105,980		105,980	93,289
Consultants	4,858		4,858	12,405
Accountancy	1,581		1,581	7,468
Legal costs	500		500	-
Tax Advice	2,578		2,578	1,396
Website development	9,240		9,240	
<u>Governance Costs</u>				
Audit	-	11,600	11,600	9,200
	<u>124,737</u>	<u>11,600</u>	<u>136,337</u>	<u>123,758</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.

7 Net income /(expenditure)

Net (expenditure)/income is stated after charging / (crediting):	2025	2024
Net losses in foreign exchange	9,902	11,243
Audit fees	11,600	9,200

8 Trustees

During the year no trustees received any remuneration or other benefits.

During the year no trustees were engaged as external consultants.

Further details of contract arrangements are given in note 15 on related party transactions.

Six trustees were reimbursed for travel expenses during the year totalling £2,019 (2024: No trustees were reimbursed for travel expenses). All trustee board meetings in the year ending 31 March 2025 were held on-line.

9 Employees

Number of Employees

The average number of employees employed by the company during the year was	2025	2024
	Number	Number
Service Delivery	12	11
Service Management	2	2
Service Support	3	3
Total Operations	17	16
Administration	3	3
	<u>20</u>	<u>19</u>

Employment Costs

	2025	2024
	£	£
Wages and salaries	828,524	738,152
Social security costs	79,642	70,931
Other pension costs	36,974	35,633
	<u>945,140</u>	<u>844,716</u>

Details of outstanding pension contributions are provided in Note 12.

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

	2025	2024
	Number	Number
Employees earning £60,001 to £70,000	1	-
Employees earning £70,001 to £80,000	-	-
Employees earning £80,001 to £90,000	1	1

Remuneration of key management personnel

	2025	2024
	£	£
Salary	179,648	160,798
Pension	7,259	6,292
	<u>186,907</u>	<u>167,090</u>
Average FTE key management personnel	<u>3</u>	<u>3</u>

Redundancy and Termination Payments

A termination payment in respect of one employee amounted to £12,500 (2024: £nil) and is included in the above wages and salaries' cost.

10 Debtors		2025	2024
		£	£
Trade debtors		231,638	147,035
Prepayments and accrued income		193,221	157,771
		<u>424,859</u>	<u>304,806</u>
11 Creditors: amounts falling due within one year		2025	2024
	Notes	£	£
Other taxation and social security		40,228	38,547
Deferred income	3	36,688	55,932
Trade creditors		120,166	22,709
Other creditors		7,694	7,886
Accruals		25,410	32,626
		<u>230,186</u>	<u>157,700</u>
Other creditors at the year end		2025	2024
Pension contributions due under defined contribution schemes			
Defined contribution schemes - Employees		4,160	4,110
Defined contribution schemes - Employers		3,176	3,127
Defined benefit scheme deficit contributions		358	649
		<u>7,694</u>	<u>7,886</u>
12 Provisions for liabilities		2025	2024
	Notes	£	£
Retirement benefit obligations	12	7,150	22,278
13 Present value of provisions		2025	2024
		£	£
Present value of provisions		7,150	22,278
Reconciliation of opening and closing provisions		Period ending 31 March	
		2025	2024
		£	£
Provision at start of period		22,278	25,900
Deficit contribution paid		(3,018)	(3,622)
Liability revaluation		(12,110)	-
Provision at end of period		<u>7,150</u>	<u>22,278</u>

14 Restricted Funds

The income funds of the charity include restricted funds. These are 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 conditions then the income has been recognised in totality on receipt.

	Movement in Funds				
	Balance at 31 March 2024	Income	Resource Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Packard Foundation	99,726	11,829	104,169	7,386	-
Oak Foundation	186,677	88,913	210,376	15,000	50,214
Comic Relief	-	111,500	63,247	-	48,253
Growald	-	187,708	78,138	-	109,570
	<u>286,403</u>	<u>399,950</u>	<u>455,930</u>	<u>22,386</u>	<u>208,037</u>

	Movement in Funds				
	Balance at 31 March 2023	Income	Resource Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Small Charities Challenge Fun	-	32,389	32,389	-	-
Packard Foundation	-	122,274	22,548	-	99,726
Oak Foundation	-	197,500	10,823	-	186,677
	<u>-</u>	<u>352,163</u>	<u>65,760</u>	<u>-</u>	<u>286,403</u>

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 was 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 development.

A further grant was received from the Oak Foundation in the year ended 31st March 2025 to build a blended programme designed to develop the capacity of selected Oak Intermediaries and improve their understanding, strategic focus and quality of their capacity building support.

Comic Relief

The grant received from Comic Relief was made to pilot a learning, support and collaboration network for consultants in Ghana and West Africa, rooted in the specific context and responding to civil society in contexts across the region. In addition, a core objective is to draw from this experience to inform and shape the development of a global network of consultants, enabling knowledge and learning transfer, professional development, peer support and capturing wider learning to strengthen civil society

Growald

The Growald grant was awarded to understand and strengthen the eco-system of support to civil society organisations, with specific reference to building effective and legitimate climate resilient organisations in two countries in East Asia and three countries in Latin America.

15 Unrestricted Funds

Movements on Unrestricted funds are as follows

	Movement in Funds				
	Balance at 31 March 2024	Income	Resourced Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General reserves	196,645	1,327,068	1,348,286	22,386	197,813

16 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 2025</u>	<u>2024</u>
	£	£
Total invoiced in year	8,283	14,837
Unsettled invoices appearing in trade creditors at 31 March	-	3,000

17 Cash generated from operations

	<u>Year ended 31 March 2025</u>	<u>2024</u>
	£	£
<i>Surplus/(Deficit) for the year</i>	(77,198)	217,797
<i>Adjustments for:</i>		
Investment income recognised in statement of financial activities	(5,590)	(853)
Retirement liability revaluation	(12,110)	-
Difference between pension charge and cash contributions	(3,018)	(3,622)
<i>Movements in working capital</i>		
(Increase)/decrease in debtors	(120,053)	24,232
(Decrease)/increase in creditors	91,730	(66,425)
(Decrease)/increase in deferred income	(19,244)	(56,455)
Cash generated from/(absorbed by) operations	<u>(145,483)</u>	<u>114,674</u>

18 Balance Sheet by Fund Category

	<u>Year ending 31 March 2025</u>		
	Unrestricted	Restricted	Total
	Funds	Funds	£
	£	£	£
Current assets	435,149	208,037	643,186
Creditors: amounts falling due within 1 year	(230,186)	-	(230,186)
Provisions/pensions	(7,150)	-	(7,150)
Net assets	<u>197,813</u>	<u>208,037</u>	<u>405,850</u>

	<u>Year ending 31 March 2024</u>		
	Unrestricted	Restricted	Total
	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>