

research and knowledge at the heart of development



Company number: 04919576

Charity Number: 1106349

# **International Network for Advancing Science and Policy Ltd**

(formerly International Network for  
the Availability of Scientific  
Publications)

*Report and financial statements for the  
year ending 31 December 2019*

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## Reference and administrative information

<b>Company name:</b>	International Network for Advancing Science and Policy (INASP) <sup>1</sup>
<b>Company number</b>	04919576
<b>Charity number</b>	1106349
<b>Registered office and operational address</b>	The Old Music Hall, 106-108 Cowley Road, Oxford, OX4 1JE
<b>Trustees</b>	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <ul style="list-style-type: none"><li>• Jo Beall</li><li>• Anne Tutt</li><li>• Liz Carlile (resigned November 2019)</li><li>• Prof Dr Sohail Naqvi</li><li>• Tade Akin Aina</li><li>• Felicity Jones</li><li>• Louise Shaxson (appointed November 2019)</li></ul>
<b>Key management staff</b>	<ul style="list-style-type: none"><li>• John Young Executive Director</li><li>• Jon Harle Director of Programmes</li><li>• Les Haynes Finance Director</li></ul>
<b>Bankers</b>	National Westminster Bank 43 Cornmarket St Oxford OX1 3HA
<b>Solicitors</b>	Knights Midland House West Way Oxford OX2 0PH
<b>Auditor</b>	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 108-114 Golden Lane London EC1Y 0TL

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<sup>1</sup> As part of a strategic refresh process during 2019 senior staff and the board agreed to change our long name in order to better reflect our current vision and priorities. Our full name is now registered as International Network for Advancing Science and Policy, though in most web and print materials we generally just use the acronym, and our vision statement.

## Trustees Report

The trustees present their report and the audited financial statements for the year ended 31 December 2019.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### INASP Vision and Mission

Our vision: Research and knowledge at the heart of development.

Our mission: To support individuals and institutions to produce, share and use research and knowledge, which can transform lives.

### INASP Values

We are a values-driven organisation. Our values reflect our commitment to equity, respecting others, acting with integrity, openness and transparency and provide a lens for our work, both inside and outside of the organisation:

Our values are:

- **In it together:** We collaborate with our partners and those we serve to understand where we are needed, and the expertise that each party brings to the table. We co-design and co-develop solutions as teams. We speak up when needed and are equally open to being challenged by others. Together, we learn and evolve.
- **Making change last:** Lasting change is our goal. We aim for a destination where we are no longer needed, and work hand in hand with our partners to get there. We are bold and try new ideas as an integral part of learning what works.
- **Every voice counts:** Everyone has a contribution to make, and is listened to with deepest attention. We embrace differences and believe that diversity makes our understanding of the world more robust. We recognise the innate worth of all people and actively seek to address issues of power and equity within our work.
- **Doing things right:** We are proud of what we do and uphold the highest standards of personal and professional honesty and behaviour. We are fair, and open in our decision making and hold ourselves accountable to delivering the best work.

### Aims and activities

INASP has over 25 years of experience of working with partners in Africa, Latin America and Asia. We have a well-established network of international contacts and a global reputation.

We believe that research and knowledge have a crucial role to play in addressing global challenges and that equitable knowledge ecosystems that will enable and empower knowledge producers and users to address the key development challenges and improve their lives is essential to the achievement of the Sustainable Development Goals (SDGs).

To realise this potential, we work with individuals to support the production, communication and uptake of research, knowledge and evidence; we work with their organisations, to strengthen the

environment in which research, learning and evidence use is undertaken; and we also work at the system level, to convene and foster networks across knowledge systems, connecting different actors in partnership to strengthen the capacity of individuals and institutions to produce, share and use research and knowledge, in support of national development.

We work across the research and knowledge system, with a focus on supporting capacity in four key areas: higher education and learning, research capacity, evidence in policy and practice, and understanding and supporting impact.

## How we work

We believe that working in an integrated and systemic way and designing sustainability from the start is more effective in realizing longer-term development. Our work is grounded in an understanding of the social and political contexts and power dynamics within which we and our partners work.

Our approach is based on five key processes: partnership, capacity development, learning and adapting, influencing, and gender and diversity.

In identifying and carrying out the aims, the trustees have had regard to their duty in section 4 of the 2011 Charities Act relating to guidance on public benefit. As described in the following paragraphs, all our activities are carried out for the public benefit of people in developing and emerging countries.

## Public benefit and where we work

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

In 2019 INASP worked in partnership with organisations in 13 countries:

- Africa: Ethiopia, Ghana, Sierra Leone, Somalia, Tanzania, Uganda;
- South Asia: Bangladesh, Nepal, Pakistan, Sri Lanka
- Central America: El Salvador, Honduras, Nicaragua

In addition we continued to provide support to researchers globally through our AuthorAID platform, which now has over 20,000 members worldwide, and our online courses reached 4,091 individuals in 2019.

## Achievements and performance in 2019

In 2019 we delivered a portfolio of large and smaller projects, focusing on

- transformative learning and critical thinking in undergraduate education;
- addressing gender and other inequities within research systems;
- communicating and publishing research;
- evidence-use in public policy.

Much of our work was part of multi-year projects, but we also undertook some shorter-term consultancies. The main projects are described below:

**1. Strong and Equitable Research and Knowledge Systems in the Global South (SERKS):** This was a one-year project that completed in 2019. It aimed to understand inequities within research and knowledge systems and how these might be addressed. In 2019 we consolidated learning from a

series of dialogue events held in 2018, and used this to design a further phase of work, supported by Sida, to provide practical support to partners in Uganda, Ethiopia and Cambodia.

**2. Global Platforms for Equitable Knowledge Ecosystems (GPEKE):** This three-year project builds on the foundations of the SERKS project and is funded by Sida until December 2021. It aims to support greater equity in the research system in Uganda and Ethiopia, focusing on research communication, academic publishing and through gender learning alliances. In addition, the project will begin a new partnership in Cambodia.

**3. Transforming Employability for Social Change in East Africa (TESCEA):** This is a three and half year project, funded by DFID until September 2021. Working with four universities in Uganda and Tanzania, TESCEA aims to improve the learning experience for students, to foster the development of critical thinking and problem-solving skills, and to improve the employability of graduates. In 2019 we worked with lecturers to re-design their courses and embed a gender-responsive pedagogy, and continued the work of university-industry-community advisory groups.

**4. Assuring Quality Higher Education in Sierra Leone (AQHEd-SL):** In 2019 we continued work with Sierra Leonean partners, in as part of a project to enhance the quality of the country's higher education system. INASP's is supporting faculty to embed critical thinking as curricula are re-designed, through an online course and support to faculty to facilitate classroom discussions.

**5. Strengthening Evidence Use for Development Impact (SEDI):** In 2019 we began the diagnostic phase of a new four-year project, funded by DFID, which will strengthen evidence-use in specific public policy areas in Ghana, Uganda and Pakistan.

**6. Data for Accountability (DAP):** INASP is supporting the African Centre of Parliamentary Affairs and the Ghana Statistical Service in a 2 year project to provide the evidence that Ghana Parliament needs to monitor progress towards the SDGS and to advocate better for their constituencies.

**7. Small projects and consultancies:** In addition, we carried out a number of smaller projects:

- Working with the UNICEF Office of Research-Innocenti, and in collaboration with regional offices for South Asia and East Asia Pacific, we undertook a participatory evidence diagnostic, to support UNICEF's efforts to strengthen the use of evidence in its programme.
- On behalf of the UK Department for International Development, Department of Health and Social Care and UK Research and Innovation, we undertook a consultation on the challenges and opportunities for Open Access publishing in the Global South, to inform the development of UK government policy.
- Training workshops and seminars for researchers in a wide range of development research organisations including the University of East Anglia and the International Network of Government Science Advisers.

## Plans for the future

In 2020 we will continue to implement and develop the major projects and workstreams described above including:

- Global Platforms for Equitable Knowledge Ecosystems (GPEKE)
- Transforming Employability for Social Change in East Africa (TESCEA)
- Assuring Quality Higher Education in Sierra Leone (AQHEd-SL)
- Strengthening Evidence Use for Development Impact (SEDI)
- Data for Accountability (DAP)

In 2019 we developed a new strategy to guide our work for the next 5 years: Unleash the talent – towards more equitable knowledge ecosystems.

While our overall vision, mission, values and approach remain the same, we identified eight directions of change in the content of our work:

1. We will develop our online learning platforms to evolve a more community-driven model of supporting learning and generating knowledge.
2. We will extend our work on gender responsive pedagogy, working with new partners and seeking to play a leadership role in the sector.
3. We will aim to bring our expertise in online capacity development, pedagogy, evidence-informed policy and research impact to peer-to-peer networks of research and practice.
4. We will connect our work better within countries, to improve the quality, visibility and impact of our work. We want to develop a better understanding of context as we deliver projects and understand how our work is supporting equity across the knowledge system.
5. We will seek to expand the global coalition, exploring new regions in which our collective knowledge and expertise can offer value – beginning with South East Asia, and also bringing our experience to regions in the North, such as the Western Balkans.
6. We will apply our concept of an equitable knowledge ecosystem to understand and support the production and use of research and evidence in specific sectors or thematic areas.
7. We will do more monitoring, evaluation, research and learning (MERL) work beyond our own projects, supporting other organisations in the knowledge sector to improve their own MERL.
8. We will also seek to be bolder in our articulation and positioning of our intellectual leadership and how we contribute to making the case for greater investment in research and knowledge systems.

We also recognised the need to transform the way we work, to live our values, and strengthen our partnerships with others to form a global coalition in which INASP is just one actor among others, each bringing their unique attributes to the table. We have identified five specific areas where INASP can add value:

1. Our expertise in adult pedagogy, online learning and digital platform development can help deliver global platforms to connect, support and empower Southern researchers.
2. Our proximity to Oxford-based development research, policy and operational agencies will enable Southern partners to access a wide range of knowledge and expertise.
3. Our adaptive management approach across our operational work with partners will help ensure effective implementation and identify lessons that can be applied by others.
4. Our relationship with Northern research donors, will a) help Southern organisations to meet their increasingly stringent demands for financial and project management capacity, and b) encourage donors to fund research in ways that build rather than undermine Southern capacity.
5. Our relationship with UK-based researchers interested in development issues will help them to establish equitable relationships with Southern partners and undertake the research in ways that strengthen Southern capacity and improve the usefulness and use of their research.

## Fundraising policy

We are aware of our obligations under the Charities Act to report our fundraising policy. We engage with statutory funders, trust and foundations in order to raise our income and do not engage in public fundraising.

Our approach to fundraising is driven by our vision and mission. Programme staff develop ideas for possible work to deliver the mission for which we have credible capacity to deliver. Fundraising staff identify possible funders with a track record of funding similar work. Programme and fundraising staff then work together to reach out to find common ground and build a long-term, mutually beneficial relationships.

Our fundraising strategy has three main elements:

- A strategic marketing-led approach to proactively fostering relationships and project ideas with funders, intermediaries (including UK universities, European multilaterals, trusts and foundations) and strategic partners (including national research bodies, government agencies and NGOs) from the Global South.
- Responding to competitive tenders from a diverse range of funders.
- Offering our skills and experience in the form of consultancies or service providers.

## Safeguarding

As a values-led organisation, we are committed to promoting the rights of all people to live free from abuse and coercion, we are committed to putting in place safeguards and measures to prevent abuse and to ensure that people are treated with respect.

This year has seen a sector-wide focus on improving safeguarding standards. We have treated this as an opportunity to establish excellence. We are nurturing a culture where any form of abuse is unacceptable and everyone who works with us is safe. Therefore, we have reviewed our policies and procedures, so that they clearly set out our standards and expectations of staff and establish clear lines of responsibility and reporting. We have also made our whistleblowing policy and procedure much clearer and easier, with a direct route to the board of trustees.

We will continue to prioritise this area of work along with the need to maintain a high standard of duty of care towards our staff and associates when engaged on INASP work.

## Financial review

Income for the year from programme work showed an increase of 8% to £1,938,508 however with the ending of the information delivery subscriptions service and the funding of African Journals Online during the year, this has led to an overall reduction in income of 15% to £1,959,642 (2018 £2,362,306). After deducting all expenditure, we ended the year with a deficit of £340,040 (2018 deficit £277,569). As per last year's reserves policy, this decrease was not unexpected and was in line with the budget and reflects on the continuing transition INASP is going through to attract new funding in the current difficult funding environment.

## Investment policy

The Board requires that non-working funds be placed in short-term low risk, interest earning accounts. Due to the continued prevailing low interest market environment, returns continue to be low.

## Risk management

The key risks identified by the trustees for the foreseeable future are the need to diversify income streams, to continue to have sufficient resources in place to deliver the programmes to the scale and



standard required, and to maintain the necessary duty of care towards staff and associates when engaged on INASP work.

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation. Major risks are identified and assessed in terms of their potential impact and likelihood and tracked using a risk register designed and managed by the Executive Director and reported on and monitored by the Board. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. The level of reserves held (see below) has also been set to mitigate major risks.

A key concern for 2020 has been the possible impact of the coronavirus COVID-19 pandemic. The senior management team have assessed how this might affect the health and welfare of staff, project delivery, implementation of the new strategy and general operations, and has put in place mechanisms to mitigate these. Our new strategy emphasises on line work, and travel and meeting restrictions have stimulated much interest in this among other international development agencies. Our current donors are supporting a proposed shift in emphasis towards on-line work this year, so we should be able to realise most of our currently contracted income for 2020, and there may be opportunities to win further funding for on-line work during the crisis.

## Reserves policy

The charity has a general reserve of £1,312,307 at 31 December 2019. The reserves policy is to keep a level of reserves of at least 9 months expenditure. The current level of reserves is in the region of 13 months expenditure. This year was the second year of significantly drawing down on reserves, but it is felt that with the restructure implemented during this period and the more diversified income range, combined with reduced operating costs, a move towards a break-even status will happen in the coming year with a conscious effort to maintain reserves at a level that will enable INASP to continue this transition.

## Going concern

Our knowledge of the development research sector gives us confidence that there continues to be significant demand for the capacity development, convening and partnership work that INASP does, as described in our new organisational strategy (2020-2025). Our fundraising strategy as described above has successfully identified potential funders and secured both grant and contract funding over the last year. For the reasons described above we believe that the COVID-19 crisis will not impede our ability to deliver our current projects, and will be seeking additional funding from donors interested in strengthening on-line development work.

As a result of these efforts, we are confident that the organisation is a going concern.

## Structure, governance & management

The organisation is a charitable company limited by guarantee, incorporated on 2 October 2003 and registered as a charity on 18 October 2004. The company was established under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association (as amended June 2019).

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

The charity's objects are:

For the benefit of people in resource poor countries, to advance research and education by:

- The dissemination of and improving access to scientific, technical, medical and scholarly information;
- Training educators, librarians, publishers, researchers, students and others in the organization, management and dissemination of information and knowledge; and
- Advising other agencies or bodies upon such matters.

## Appointment of trustees

The trustees are elected to serve for a period of three years after which they may be re-elected at the next trustees meeting for one more term of three years, except in the case of the Chairman/treasurer who shall be permitted to remain as a trustee until their period of office as chairman/treasurer has expired. Trustees are not remunerated for their trusteeship and trustee expenses and related party transactions are disclosed in note 6 to the financial statements.

The Chair of the trustees is ultimately responsible for recruiting new members and consults widely on potential candidates to ensure they represent the areas of the charity's activities and/or contribute the knowledge and skills required for the board of trustees to give good quality oversight and advice to the charity's executive management.

The Trustees are responsible for setting the strategy and monitoring the progress of the organisation and meet as a group at least two times a year to do this. The Trustees have delegated the day to day running of the charity to the Executive Director. In between Board meetings the Executive Director meets the Chair of trustees as necessary and sufficient to discuss immediate operational issues.

The Audit Committee of the Board meets once per year to review and finalise the financial statements and report to the Board thereon. Work plans and forecasts for the current and following years are normally considered at the November Board meeting.

### Trustee induction and training

Most candidates are already familiar with INASP and its activities, but for induction and training purposes they are made aware of their obligations as trustees and members of the Board. They are provided with the terms of reference for trustees, the articles of the charity and other key documents such as strategic and financial plans.

### Related parties and relationships with other organisations

Related party transactions in the year are disclosed in note 8 to the financial statements.

### Remuneration policy

In determining the remuneration policy, the Board of trustees takes into account all factors which are deemed necessary. The objective of the policy is to ensure that the Executive Director and staff team are provided with appropriate incentives to encourage enhanced performance and are, in a fair and responsible manner, rewarded for their individual contributions to the success of the Charity. The appropriateness and relevance of the remuneration policy is reviewed annually including reference to comparisons with other charities ensuring INASP remains sensitive to the broader issues e.g. pay and employment conditions elsewhere.

We aim to recruit, subject to experience, at the lower – medium point within a band, providing scope to be rewarded for excellence. We pay the living wage for all our staff.

**Trustees Report for the year ended 31 December 2019**

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Delivery of INASP's charitable vision and purpose is primarily dependent on our staff, which is the largest single element of charitable expenditure. In 2019 INASP awarded staff a 2% cost of living uplift in salary. Further information on pension arrangements and on the salary costs for the year with comparisons to the previous year are presented in the note 6 to the financial statements.

**Statement of responsibilities of the trustees**

The trustees (who are also directors of INASP for the purposes of company law) are responsible for preparing the trustees' annual report including the strategic 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 the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2019 was 7 (2018: 6). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## Auditor

Sayer Vincent LLP were appointed as the charitable company's auditor's during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report which includes the strategic report has been approved by the trustees on 15 April 2020 and signed on their behalf:

J Beall  
Chair

## Independent auditor's report

### To the members of

**International Network for Advancing Science and Policy** (formerly International Network for the Availability of Scientific Publications)

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## Independent auditor's report

### Opinion

We have audited the financial statements of International Network for Advancing Science and Policy (the 'charitable company') for the year ended 31 December 2019 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of 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 December 2019 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;
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### 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

## Independent auditor's report

### To the members of

**International Network for Advancing Science and Policy** (formerly International Network for the Availability of Scientific Publications)

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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. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual 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 trustees' annual 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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 trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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.

## Independent auditor's report

### To the members of

**International Network for Advancing Science and Policy** (formerly International Network for the Availability of Scientific Publications)

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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

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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## **Independent auditor's report**

### **To the members of**

**International Network for Advancing Science and Policy** (formerly International Network for the Availability of Scientific Publications)

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Jonathan Orchard (Senior statutory auditor)

28 April 2020

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL



International Network for Advancing Science and Policy (formerly International Network for the Availability of Scientific Publications)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2019

	Note	Unrestricted £	Restricted £	2019 Total £	2018 Total £
<b>Income from:</b>					
Charitable activities					
Programme work	2	811,271	1,127,237	1,938,508	1,797,480
Other Charitable activities	3	14,894	-	14,894	559,616
Investments		6,240	-	6,240	5,210
<b>Total income</b>		<b>832,405</b>	<b>1,127,237</b>	<b>1,959,642</b>	<b>2,362,306</b>
<b>Expenditure on:</b>					
Charitable activities					
Programme work	4				
Strengthening Research Knowledge Systems (SRKS)		-	-	-	448,440
Strong and Equitable Research and Knowledge Systems (SERKS)		189,284	-	189,284	379,188
Global Platforms for Equitable Knowledge Ecosystems (GPEKE)		338,033	-	338,033	-
Building capacity to use research evidence Transforming Employability for Social Change in East Africa (TESCEA)		-	-	-	40,666
Other Charitable activities		-	1,127,237	1,127,237	840,954
		<b>645,128</b>	<b>-</b>	<b>645,128</b>	<b>930,626</b>
<b>Sub-total expenditure on programme work</b>		<b>1,172,445</b>	<b>1,127,237</b>	<b>2,299,682</b>	<b>2,639,874</b>
<b>Total expenditure</b>		<b>1,172,445</b>	<b>1,127,237</b>	<b>2,299,682</b>	<b>2,639,874</b>
<b>Net movement in funds</b>		<b>(340,040)</b>	<b>-</b>	<b>(340,040)</b>	<b>(277,568)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,652,347	-	1,652,347	1,929,915
<b>Total funds carried forward</b>		<b>1,312,307</b>	<b>-</b>	<b>1,312,307</b>	<b>1,652,347</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

International Network for Advancing Science and Policy (formerly International Network for the Availability of Scientific Publications)

Balance sheet

Company no. 04919576

As at 31 December 2019

	Note	£	2019 £	£	2018 £
<b>Fixed assets:</b>					
Tangible assets	10		<u>8,987</u>		<u>23,043</u>
			<b>8,987</b>		<b>23,043</b>
<b>Current assets:</b>					
Debtors	11	481,250		566,234	
Cash at bank and in hand	16	1,408,796		1,768,607	
			<u>1,890,046</u>	<u>2,334,841</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	451,726		435,537	
<b>Net current assets</b>			<u>1,438,320</u>		<u>1,899,304</u>
Creditors: amounts falling due in more than one year			<u>135,000</u>		<u>270,000</u>
<b>Total assets less current liabilities</b>			<u>1,312,307</u>		<u>1,652,347</u>
<b>Total net assets</b>			<u>1,312,307</u>		<u>1,652,347</u>
<b>The funds of the charity:</b>					
Unrestricted income funds:					
General funds	19	1,312,307		1,652,347	
Total unrestricted funds			<u>1,312,307</u>	<u>1,652,347</u>	
<b>Total charity funds</b>			<u>1,312,307</u>	<u>1,652,347</u>	

Approved by the trustees on 15 April 2020 and signed on their behalf by

J Beall  
Chair

International Network for Advancing Science and Policy (formerly International Network for the Availability of Scientific Publications)

Statement of cash flows

For the year ended 31 December 2019

	Note	2019	2018
		£	£
<b>Cash flows from operating activities</b>			
<b>Net cash provided by / (used in) operating activities</b>	15	(355,638)	20,953
<b>Cash flows from investing activities:</b>			
Purchase of fixed assets		(4,173)	-
<b>Net cash provided by / (used in) investing activities</b>		(4,173)	-
<b>Change in cash and cash equivalents in the year</b>		(359,811)	20,953
Cash and cash equivalents at the beginning of the year		1,768,607	1,747,654
<b>Cash and cash equivalents at the end of the year</b>	16	1,408,796	1,768,607

Notes to the financial statements

For the year ended 31 December 2019

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**1 Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**c) Going concern**

Having taken consideration of the amount of unrestricted reserves, the trustees consider there is a reasonable expectation that INASP has adequate resources to continue in operational existence for the foreseeable future. The Trustees have assessed the potential financial implications of the COVID-19 and at the time of approval do not consider that this represents a significant financial risk to the charity. The Trustees are also satisfied with the controls in place for monitoring and flexing the budget throughout the year. Accordingly we continue to adopt the going concern basis in preparing this annual report and financial statements.

Despite a key concern for 2020 of the possible impact of the coronavirus COVID-19 pandemic, the trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading

**g) Allocation of support costs**

Resources expended are recognised in the period in which they are incurred.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on staff time involved in the activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity’s activities and have been allocated to activities on the same basis as support costs.

Notes to the financial statements

For the year ended 31 December 2019

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**1 Accounting policies (continued)**

**h) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**i) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment – 3 years straight line
- Office Equipment – 3–5 years straight line
- Furniture & Fittings – 3–5 years straight line

**j) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**k) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

**l) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**m) Pensions**

The charitable company operates a defined contribution group personal pension plan for the benefit of its employees, and also makes payments to other defined contribution schemes for employees who are not members of the group scheme. Pension costs are recognised in the month in which the related payroll payments are made.

**n) Foreign currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the spot rate on the day of transaction and for US\$ are then held in the accounts at an average weighted value. Exchange differences are taken into account in arriving at the net incoming resources for the year.

Notes to the financial statements

For the year ended 31 December 2019

2 Income from charitable activities

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
<b>UK Department for International Development (DfiD)</b>				
Strengthening Research Knowledge Systems (SRKS)	-	-	-	293,031
Open Access	23,433	-	23,433	-
Transforming Employability for Social Change in East Africa (TESCEA)	-	1,127,237	1,127,237	833,698
Sub-total for Dfid programme work	23,433	1,127,237	1,150,670	1,126,729
<b>Swedish International Development Cooperation Agency (Sida)</b>				
Strengthening Research Knowledge Systems (SRKS)	-	-	-	147,213
Strong and Equitable Research and Knowledge Systems (SERKS)	183,720	-	183,720	373,693
Global Platforms for Equitable Knowledge Ecosystems (GPEKE)*	326,781	-	326,781	-
Sub-total for Sida programme work	510,501	-	510,501	520,906
<b>Other income</b>	277,337	-	277,337	149,845
Total income from programme work	811,271	1,127,237	1,938,508	1,797,480

In the previous year only the TESCEA income of £833,698 was restricted.

\* These funds were received in Swedish Krona, and on exchanging to sterling an unrealised loss of £29,475 was incurred compared to the original budget.

3 Other Charitable activities

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Information Delivery Subscriptions	2,094	-	2,094	373,746
African Journals Online (AJOL)	-	-	-	171,512
INASP administration charges/rent	12,800	-	12,800	14,358
	14,894	-	14,894	559,616

All income from other charitable activities was unrestricted in the previous year.

International Network for Advancing Science and Policy (formerly International Network for the Availability of Scientific Publications)

Notes to the financial statements

For the year ended 31 December 2019

4a Analysis of expenditure – Current year

	Charitable activities						Governance costs £	Support costs £	2019 Total £	2018 Total £
	£	Programme Work £		£	£	£				
	Strengthening Research Knowledge Systems (SRKS)	Strong and Equitable Research and Knowledge Systems (SERKS)	Global Platforms for Equitable Knowledge Ecosystems (GPEKE)	Building capacity to use research evidence	Transforming Employability for Social Change in East Africa (TESCEA)	Other Charitable activities				
Staff costs (note 6)	–	79,886	170,922	–	348,601	486,824	–	–	<b>1,086,233</b>	1,059,539
Journals and online book subscriptions	–	–	–	–	–	–	–	–	–	385,238
African Journals Online (AJOL)	–	–	–	–	–	–	–	–	–	171,512
Programme delivery costs	–	89,008	72,080	–	123,418	88,431	–	234,981	<b>607,918</b>	529,690
Partner costs	–	–	–	–	572,439	–	–	–	<b>572,439</b>	377,755
Audit fees	–	–	–	–	–	–	9,600	–	<b>9,600</b>	9,000
Organisational costs	–	–	–	–	–	–	–	–	–	87,284
Board expenses	–	–	–	–	–	–	5,263	–	<b>5,263</b>	3,780
Depreciation (note 10)	–	–	–	–	–	–	18,229	–	<b>18,229</b>	16,076
	–	168,894	243,002	–	1,044,458	575,255	33,092	234,981	<b>2,299,682</b>	2,639,874
Support costs	–	17,975	83,779	–	71,687	61,540	–	(234,981)	–	–
Governance costs	–	2,415	11,252	–	11,092	8,333	(33,092)	–	–	–
<b>Total expenditure 2019</b>	<b>–</b>	<b>189,284</b>	<b>338,033</b>	<b>–</b>	<b>1,127,237</b>	<b>645,128</b>	<b>–</b>	<b>–</b>	<b>2,299,682</b>	<b>2,639,874</b>
Total expenditure 2018	448,440	379,188	–	40,666	840,945	930,626	–	–	2,639,865	

International Network for Advancing Science and Policy (formerly International Network for the Availability of Scientific Publications)

Notes to the financial statements

For the year ended 31 December 2019

4b Analysis of expenditure – Prior year

	Charitable activities						Governance costs £	Support costs £	2018 Total £
	£	£	Programme Work £		£	£			
	Strengthening Research Knowledge Systems (SRKS)	Strong and Equitable Research and Knowledge Systems (SERKS)	Sharing lessons learnt with stakeholders	Building capacity to use research evidence	Transforming Employability for Social Change in East Africa (TESCEA)	Other Charitable activities			
Staff costs (note 6)	243,824	233,245	–	7,750	307,991	266,729	–	–	1,059,539
Journals and online book subscriptions	–	–	–	–	–	373,754	–	11,484	385,238
African Journals Online (AJOL)	–	–	–	–	–	171,512	–	–	171,512
Programme delivery costs	147,932	87,968	–	28,761	78,654	9,526	–	176,849	529,690
Partner costs	–	–	–	–	377,755	–	–	–	377,755
Audit fees	–	–	–	–	–	–	9,000	–	9,000
Legal and Professional	–	–	–	–	–	–	–	87,284	87,284
Board expenses	–	–	–	–	–	–	3,780	–	3,780
Depreciation (note 10)	–	–	–	–	–	–	16,076	–	16,076
	<b>391,756</b>	<b>321,213</b>	<b>–</b>	<b>36,511</b>	<b>764,400</b>	<b>821,521</b>	<b>28,856</b>	<b>275,617</b>	<b>2,639,874</b>
Support costs	51,311	52,480	–	3,760	69,298	98,768	–	(275,617)	–
Governance costs	5,373	5,495	–	395	7,256	10,337	(28,856)	–	–
<b>Total expenditure 2018</b>	<b>448,440</b>	<b>379,188</b>	<b>–</b>	<b>40,666</b>	<b>840,954</b>	<b>930,626</b>	<b>–</b>	<b>–</b>	<b>2,639,874</b>
Total expenditure 2017	717,236	705,306	575,813	180,704	–	1,506,894	–	–	3,685,952

Of the total expenditure, £1,806,176 was unrestricted (2017: £3,685,952) and £833,698 was restricted (2017: £Nil).



Notes to the financial statements

For the year ended 31 December 2019

**5 Net incoming resources for the year**

This is stated after charging / (crediting):

	2019 £	2018 £
Operating lease rentals:		
Property	71,578	74,620
Auditors' remuneration (excluding VAT):		
Audit	9,000	9,000
Other services	-	-
Foreign exchange losses / (gains)	830	(5,906)
	<u>830</u>	<u>(5,906)</u>

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	880,365	870,412
Redundancy and termination costs	24,302	-
Social security costs	95,066	92,860
Employer's contribution to defined contribution pension schemes	71,419	77,439
Other forms of employee benefits	15,081	18,919
	<u>1,086,233</u>	<u>1,059,630</u>

The following number of employees received employee benefits (excluding employer pension costs) during the year between:

	2019 No.	2018 No.
£60,000 – £69,999	1	-
£70,000 – £79,999	-	1
£80,000 – £89,999	1	-
	<u>1</u>	<u>-</u>

The total employee benefits including pension contributions and employer's NI of the key management personnel were £245,401 (2018: £177,205).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £4,164 (2018: £3,780) incurred by 6 (2018: 6) members relating to attendance at meetings of the trustees.

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2019 No.	2018 No.
Programme work	15	17
Subscriptions	-	1
Support	6	6
	<u>21</u>	<u>24</u>

**8 Related party transactions**

There are no related party transactions to disclose for 2019 (2018: none). There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Notes to the financial statements

For the year ended 31 December 2019

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	£	Office equipment £	Furniture and Fittings £	Total £
<b>Cost</b>				
At the start of the year	-	2,250	76,633	<b>78,883</b>
Additions in year	-	4,173	-	<b>4,173</b>
Disposals in year	-	-	-	-
At the end of the year	-	6,423	76,633	<b>83,056</b>
<b>Depreciation</b>				
At the start of the year	-	813	55,027	<b>55,840</b>
Charge for the year	-	2,025	16,204	<b>18,229</b>
Eliminated on disposal	-	-	-	-
At the end of the year	-	2,838	71,231	<b>74,069</b>
<b>Net book value</b>				
<b>At the end of the year</b>	-	3,585	5,402	<b>8,987</b>
At the start of the year	-	1,437	21,606	23,043

All of the above assets are used for charitable purposes.

11 Debtors

	2019 £	2018 £
Trade debtors	57,920	58,840
Other debtors	273,343	323,178
Prepayments	149,987	184,216
	<b>481,250</b>	566,234

12 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	190,050	48,889
Taxation and social security	23,278	28,290
Funds held for partners	21,066	21,066
Accruals	135,815	153,572
Deferred income	81,517	183,720
	<b>451,726</b>	435,537

13 Deferred income

Deferred income comprises funds received in advance of the expenditure they relate to being made.

	2019 £	2018 £
Balance at the beginning of the year	183,720	230,078
Amount released to income in the year	(275,235)	(634,593)
Amount deferred in the year	173,032	588,235
Balance at the end of the year	<b>81,517</b>	183,720

Notes to the financial statements

For the year ended 31 December 2019

14 Pension scheme

The charitable company operates a defined contribution group personal pension plan for the benefit of its employees, and also makes payments to other defined contribution schemes for employees who are not members of the group scheme. Pension costs are recognised in the month in which the related payroll payments are made.

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2019 £	2018 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(340,040)</b>	<b>(277,568)</b>
Depreciation charges	18,229	16,076
(Increase)/decrease in debtors	84,984	(48,824)
Increase/(decrease) in creditors	16,189	61,269
Increase/(decrease) in creditors due in more than 1 year	(135,000)	270,000
<b>Net cash provided by / (used in) operating activities</b>	<b>(355,638)</b>	<b>20,953</b>

16 Analysis of cash and cash equivalents

	At 1 January 2019 £	Cash flows £	At 31 December 2019 £
Cash in hand	1,768,607	(359,811)	1,408,796
<b>Total cash and cash equivalents</b>	<b>1,768,607</b>	<b>(359,811)</b>	<b>1,408,796</b>

17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Operating lease 2019 £	2018 £
Less than one year	25,298	67,200
One to five years	-	9,993
	<b>25,298</b>	<b>77,193</b>

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Notes to the financial statements

For the year ended 31 December 2019

19a Movements in funds

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
TESCEA	-	1,127,237	(1,127,237)		-
<b>Total restricted funds</b>	-	1,127,237	(1,127,237)	-	-
<b>General funds</b>	1,652,347	832,405	(1,172,445)		1,312,307
<b>Total funds</b>	1,652,347	1,959,642	(2,299,682)	-	1,312,307

**Purpose of restricted fund**

TESCEA – Aims to improve the learning experience for students in four universities with partners specialising in pedagogy, social entrepreneurship and industry collaboration.

19b Movements in funds

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
TESCEA	-	1,127,237	(1,127,237)	-	-
<b>Total restricted funds</b>	-	1,127,237	(1,127,236)	-	-
<b>General funds</b>	1,929,915	1,528,608	(1,806,176)	-	1,652,347
<b>Total funds</b>	1,929,915	2,655,845	(2,933,412)	-	1,652,347

**Purpose of restricted fund**

TESCEA – Aims to improve the learning experience for students in four universities with partners specialising in pedagogy, social entrepreneurship and industry collaboration.