
THE MICAH NETWORK

Operating as Micah Global

COMPANY NUMBER: 04669640

CHARITY NUMBER: 1103048

2021

UNAUDITED ACCOUNTS

for the year ended 31 December 2021

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LEGAL AND ADMINISTRATIVE INFORMATION**Trustees**

Ms C MacMillan (Canadian)

S DiPasquale (American)

A D Boul (British): Secretary

Ms E Izquierdo (Peruvian)

Ms R Valerio (British)

E-L Chng (Singaporean, appointed 29/9/21)

M Maury (Australian, resigned 22/5/21)

K Dhanabalan (Indian): Vice Chair

Ms A Abboud (Lebanese)

R Perez (Peruvian)

G Odendaal (American)

S K Nyaga (Kenyan, appointed 22/5/21)

P Wilkerson (Australian, appointed 10/3/22)

Company Secretary

A D Boul

E-mail: finance@micahglobal.org

Contact Details

Address: c/o Christ Church,
Christ Church Road,
Winchester, SO23 9SR
Telephone: 01483 205850

Independent Examiner and Registered Office

Andrew Skilton ACA

Brewers Chartered Accountants

Bourne House,

Queen Street,

Gomshall

GU5 9LY

Bankers

The Co-operative Bank plc

O.F.S, 9 Prescott Street

London E1 8BE

Solicitors

Anthony Collins Solicitors

St Philips Gate

5 Waterloo Street

Birmingham B2 5PG

The Micah Network (operating as Micah Global)

(Limited by Guarantee and having no share capital)

Report of the Trustees

For the year ended 31 December 2021

The Trustees have pleasure to present their report and accounts for the year ended 31 December 2021.

The company is a Registered Charity number **1103048** and is limited by guarantee. It operates as Micah Global and is known by that name. The company number is **4669640**. The governing instrument is the Memorandum and Articles of Association. New trustees are appointed by vote of the existing trustees at the Annual General Meeting.

The Micah Global vision is to see communities living life in all its fullness, free from poverty injustice and conflict.

During 2021, Micah Global continued to be impacted by Covid - both the activities of the network and those of individual member organisations. However, as was the case with many in the charitable (development) sector, this time also gave the opportunity and need to redesign and shift activities towards greater digital engagement, thereby also extending reach and deepening member engagement.

Strategic Focus

The strategic focus of 2021 was around identifying network structures that would strengthen the identity of Micah Global, which had been clarified and affirmed during 2020. This identity was that Micah Global is “a network of Christians engaged in relief, development, care and advocacy”. This was in many ways a return to the founding identity and purpose of Micah Global and a move away from more recent positioning as a broader movement for integral mission. It had been determined from member research that people join Micah seeking solidarity, learning and action with other members, valuing the connections it brings beyond their organisational and geographic boundaries. The value of Micah Global as a meeting place for those in the global North and South was once again highlighted as a key differentiator of the network. What does remain, however, is the commitment to work together to reduce poverty, injustice and conflict in the world, which is a key objective of integral mission.

In 2021, work began to determine suitable structures and methods to strengthen members connections. This led to design of Country Groups and Thematic Groups, building on earlier structures of National Expressions and Communities of Practice. A three-year change process built around the goal of seeking ‘empowered, contributing members’ was begun, with the digitally enabled Global Triennial Consultation being the first iteration of this change. The success of this Consultation affirmed that members do wish to connect and will do so via online means.

Global Triennial Consultation 2022

Micah Global’s 8th Triennial Consultation took place in September 2021. For the first time, it was an entirely online event, necessitated by restrictions on movement and gatherings due to COVID.

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Report of the Trustees

For the year ended 31 December 2021 (continued)

It was Africa's turn to host the Global Consultation, following a pattern of Consultations rotating between global regions. Although plans had begun some time ago to meet in Zambia, this was no longer possible. An African leadership team came together to identify the theme for the Consultation, seeking African themes that could speak into a global context. The theme discerned for the Consultation was about "flourishing... even in hard places". The Consultation was named using the Kiswahili word for flourish, namely "Kushamiri".

The Consultation consisted of two elements – Kushamiri Community, which ran from 1 – 30 September, and Kushamiri Broadcast which ran from 5 – 10 September. The emphasis in both elements was on maximizing Micah member contributions and participation.

The Kushamiri Community used an online eventing application to create a place where members were able to connect with one another, offer contributions on the topic of flourishing and make themselves known in various ways. Here are some statistics from the Kushamiri Community:

- ☐ 135 discussion topics, started by participants
- ☐ 25 meet ups, initiated by participants
- ☐ 636 photos shared
- ☐ 54 digital booths
- ☐ 3925 community board messages
- ☐ 7980 private messages between participants

The Kushamiri Broadcast ran across 6 days, having a central plenary session with workshops and "Under the Tree" conversations on either side. Each day had a subtheme: flourishing and creation; flourishing from within; flourishing and households, flourishing and congregations, flourishing communities, countries and continents. The intent was to hear from our Micah members on these sub-themes, rather than bringing in outside speakers.

Kushamiri Broadcast had the following elements:

- ☐ Plenary sessions which consisted of a Testimony to Flourishing by a Micah Board member, worship, a keynote address (African Voices) from a member in Africa followed by a panel discussion. Plenary sessions may be viewed [here](#).
- ☐ Connect Groups happened twice a day. These were language specific groups (English, Spanish, Portuguese and French) where participants met in groups of 4 to discuss a question related to flourishing and to meet members from around the world.
- ☐ Workshops were an hour and a half long and were places where members with specific expertise shared in an interactive manner. There were 49 member-led workshops across the week.

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Report of the Trustees

For the year ended 31 December 2021 (continued)

- ☐ Under the Tree Conversations were forty-five minute informal and conversational spaces where participants could interact with a member who had been invited to talk on a topic of their choice related to flourishing. There were 48 member Under the Tree Conversations across the week.
- ☐ Daily communication mailings were sent to participants.

A total of 717 people registered for the Consultation. In a post-consultation survey, 97.2% of those who completed the survey said that they would recommend the event to others.

A particularly beneficial outcomes from the Consultation was the interaction that took place with and between members in planning and running the Consultation. In addition, conversations were begun which have continued and are leading into the formation of Thematic Groups in 2022.

Communications

Regular mailings: these went out in Russian, Spanish, French, Portuguese and English, intermittent from July to October as mailings focused on the Global Consultation (January, March, April, June, November, Christmas Mailing.) Regular Consultation mailings focused on registration, marketing, follow up, and communications with participants.

Global Consultation: Marketing and Communications flyers, website, invitations, programmes and mailings were a particular focus in making the consultation a success before, during and after the consultation.

Special Mailings included: René Padilla May 2021; Joel Edwards July 2021, various ad hoc mailings to share information with members and others on the mailing list.

Public Communications Strategy: Workshop and development of strategy process to develop public-facing strategy for broader Micah Community.

Social media: Ongoing weekly to 2850 Facebook followers and others on other platforms. The new

Micah Global website - www.micahglobal.org – which had gone live in September 2020, continued to be developed and expanded with content such as resources being added.

Membership

During 2021, Micah Global welcomed twenty new members: nineteen organizational members and one individual member, representing 16 countries.

In September, Kepla - the membership database/CRM - was no longer available, and the opportunity was used to create a new record of members and contact information. Updating of member details is also an ongoing process.

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Report of the Trustees

For the year ended 31 December 2021 (continued)

Secretariat

The Secretariat strengthened their own virtual work environment through the implementation, early in 2021, of Microsoft One Drive and Microsoft Teams. This included a general review, archiving and restructuring of data held by the Secretariat and Board. In addition, the Secretariat developed skills in various online collaboration software such as that used for the Global Consultation. The team also developed partnerships with various technology providers to provide hosting and support services for both the Secretariat and for their online member activities.

Plans for 2022

The focus for 2022 has been framed as Project Micah Connect with the following objectives:

1. Membership clarified and membership management systems improved
2. Country Groups clarified, activated, supported
3. Members online community established
4. Regular online Micah Connect gatherings for members
5. Improved member-only communications
6. Thematic Groups clarified, established, supported
7. Improved stakeholder management and engagement
8. Board development work, notably around policy review

Review of the Accounts

During the year the charity received total income of £63,244 (2020: £118,539).

During the year the charity's total expenditure was £110,684 (2020: £119,405).

Cash flow was good throughout the year.

The budget is made to align with the previous year's income and member pledges. A level of risk is always present as members may not give sufficient notice time of their pledge changes, which is where our reserves policy offers a good degree of protection. Also, the steady growth of new members and the ongoing generosity of members (especially individuals) have enabled Micah to remain stable throughout the year. Monthly financial reports are also sent to the Board.

Micah would like to take this opportunity to thank everyone involved for their generosity and solidarity around the Micah vision.

The Micah Network (operating as Micah Global)**(Limited by Guarantee and having no share capital)****Report of the Trustees****For the year ended 31 December 2021 (continued)****Reserves Policy**

The charity aims to have sufficient reserves to be able to respond to limited needs as they arise but otherwise aims to pass on funds as quickly as possible. We ended the year with a balance of unrestricted funds of £55,003, which meets our reserve policy commitment of £20,000.

Risk Assessment

The charity has internal controls that provide reasonable assurance against errors or loss. The Trustees also consider the risk assessment for the charity and are satisfied that all significant risks have been considered together with prudent mitigation measures and action points and this assessment is regularly reviewed.

Public Benefit

The Trustees have considered the guidance provided by the Charity Commission regarding public benefit and the work of the charity.

The Micah Network (operating as Micah Global)**(Limited by Guarantee and having no share capital)****Report of the Trustees****For the year ended 31 December 2021 (continued)****Trustees' responsibilities:**

The Trustees are required to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of the result for the period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 assume that the company will continue its operations.
- The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company, and to enable them to ensure that the financial statements comply with any relevant statutes. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board

A D Boul (Director)

Date:... 21st July 2022

Independent Examiner's Report to the Trustees of The Micah Network

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of The Micah Network ('the charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



.....
Andrew Skilton ACA
Brewers Chartered Accountants
Bourne House
Queen Street,
Gomshall,
Surrey
GU5 9LY

Date:.....28th July 2022.....

The Micah Network (operating as Micah Global)**(Limited by Guarantee and having no share capital)****Unaudited Accounts****For the year ended 31 December 2021**

STATEMENT OF FINANCIAL ACTIVITIES
(Including the Income and Expenditure account)
FOR THE YEAR ended 31st December 2021

	Notes	2021 £ Unrestricted	2021 £ Restricted	2021 £ Total	2020 £ Total
INCOME					
Donations		60,721	-	60,721	113,713
Charitable activities					
Conference Fees		1,924	-	1,924	3,947
Exchange differences					
Other Income		599	-	599	879
Total		<u>63,244</u>	<u>-</u>	<u>63,244</u>	<u>118,539</u>
EXPENDITURE					
Charitable Activities					
Conference costs and grants		16,912	-	16,912	10,886
Travel		-	-	-	744
Staff costs	5	<u>75,582</u>	<u>-</u>	<u>75,582</u>	<u>83,653</u>
		92,494	-	92,494	95,283
Support costs					
Office and administration costs		16,053	-	16,053	20,624
Bank charges		181	-	181	275
Exchange differences		-	-	-	547
Other		-	-	-	-
Board meetings		-	-	-	720
Independent Examiner's Fee	6	<u>1,956</u>	<u>-</u>	<u>1,956</u>	<u>1,956</u>
		18,190	-	18,190	24,122
Total		<u>110,684</u>	<u>-</u>	<u>110,684</u>	<u>119,405</u>
Net Income/(Expenditure)		(47,440)	-	(47,440)	(866)
Total funds brought forward		102,443	-	102,443	103,309
Total funds carried forward		<u>55,003</u>	<u>-</u>	<u>55,003</u>	<u>102,443</u>

The Micah Network (operating as Micah Global)

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Unaudited Accounts**For the year ended 31 December 2021****BALANCE SHEET**
as at 31st December 2021

	Notes	2021	2020
		£	£
CURRENT ASSETS			
Debtors		-	-
Cash and bank balances		56,959	104,399
		<u>56,959</u>	<u>104,399</u>
CREDITORS			
Amounts falling due within 1 year			
Creditors and accruals	3	<u>1,956</u>	<u>1,956</u>
NET CURRENT ASSETS		<u>55,003</u>	<u>102,443</u>
NET ASSETS		<u><u>55,003</u></u>	<u><u>102,443</u></u>
Represented by:			
FUNDS			
Unrestricted Funds			
General Fund		<u>55,003</u>	<u>102,443</u>
TOTAL Funds		<u><u>55,003</u></u>	<u><u>102,443</u></u>

For the year ending 31st December 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 21st July 2022 and were signed on its behalf by:



A D Boul - Trustee

The Micah Network (operating as Micah Global)

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Unaudited Accounts

For the year ended 31 December 2021

Notes to the Accounts

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Micah Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern, therefore they have adopted the going concern basis of accounting in preparing the financial statements.

a) Funds

General funds represent the funds that are not subject to any restriction regarding their use and are available to be used by the Trustees for application for the general purposes of the Micah Network.

Restricted funds represent money to be used for a specific purpose.

b) Income

All income is included in the SOFA (Statement of Financial Activities) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Incoming resources consisted of membership fees and grant funding. Significant contributors included Tearfund UK, Tear Australia, World Renew and Compassion International.

c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with use of the resources.

d) Foreign Currencies

Transactions in foreign currencies during the year are converted into Sterling at the rate of exchange ruling.

e) Tangible fixed assets

Fixed assets costing over £2,000 will be capitalised and depreciated. Tangible fixed assets below this amount will be written off in the year of purchase.

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Unaudited Accounts

For the year ended 31 December 2021

2. Debtors: Amounts falling due within one year

	2021	2020
	£	£
Debtors	-	-
	<u>-</u>	<u>-</u>

3. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other creditors and accruals	1,956	1,956
	<u>1,956</u>	<u>1,956</u>

4. Related Party Transactions

The charity has a close relationship with, TEAR Australia and a number of other worldwide charities who continue to fund the work of the charity.

5. Staff Costs

	2021	2020
	£	£
Salaries	71,022	81,498
Social security costs	-	1,255
Pension	4,560	900
Others	-	-
	<u>75,582</u>	<u>83,653</u>

The average monthly number of employees was 3 (2020: 3).

No staff member received remuneration in excess of £60,000.

Due to the size of the organisation, all staff are considered to be key management staff.

5.1 Directors' Remuneration

No director/trustee received any remuneration from the company for services rendered during the year.

6. Independent Examination

The fee payable to the independent examiner totalled £1,956 (2020: £1,956).

7. Restricted Funds

There are no restricted funds at 31st December 2021.

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Unaudited Accounts**For the year ended 31 December 2021****8. Comparatives for the Statement of Financial Activities**

STATEMENT OF FINANCIAL ACTIVITIES
(Including the Income and Expenditure account)
FOR THE YEAR ended 31st December 2020

	Notes	2020 £ Unrestricted	2020 £ Restricted	2020 £ Total
INCOME				
Donations		113,713	-	113,713
Charitable activities				
Conference Fees		3,947	-	3,947
Exchange differences				
Other Income		879	-	879
Total		<u>118,539</u>	<u>-</u>	<u>118,539</u>
EXPENDITURE				
Charitable Activities				
Conference costs and grants		10,886	-	10,886
Travel		744	-	744
Staff costs	5	<u>83,653</u>	<u>-</u>	<u>83,653</u>
		95,283	-	95,283
Support costs				
Office and administration costs		20,624	-	20,624
Bank charges		275	-	275
Exchange differences		547	-	547
Other		-	-	-
Board meetings		720	-	720
Independent Examiner's Fee	6	<u>1,956</u>	<u>-</u>	<u>1,956</u>
		24,122	-	24,122
Total		<u>119,405</u>	<u>-</u>	<u>119,405</u>
Net Income/(Expenditure)		(866)	-	(866)
Total funds brought forward		103,309	-	103,309
Total funds carried forward		<u>102,443</u>	<u>-</u>	<u>102,443</u>