

REGISTERED COMPANY NUMBER: 04669640 (England and Wales)
REGISTERED CHARITY NUMBER: 1103048

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
The Micah Network

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for the Year Ended 31 December 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

This annual report begins with a summary of the strategic overview of Micah Global as developed in the last quarter of 2023, and a high-level statement of planned 2024 activities in line with this strategy. It is followed by a statement of network structures which have now been implemented. There is a summary of network forums and groups in 2023.

OBJECTIVES AND ACTIVITIES

Micah Global Strategic Overview 2024 -2026

Our Identity

Micah is a global network whose members are involved in humanitarian, development, environmental and advocacy work.

Our Shared Faith and Calling

Micah members are Christians who are called, in various ways, to usher in the abundant life that Jesus Christ offers all people.

Our Values

Micah members commit to the following values, taken from our naming verse, Micah 6:8:

- o Acting justly
- o Loving mercy
- o Walking humbly with our God

Our Vision

An inspired and collaborative Christian faith creating a just, compassionate and sustainable world.

Our Mission

In contributing to the attainment of our vision, Micah focuses on the following 3 areas of network activity:

1. Strengthening members' work and collaboration within a missional framework.
2. Strengthening the Church for acts of justice and mercy.
3. Advocating against issues causing poverty, marginalisation, conflict and environmental crises.

Strategic Focus Areas 2024 - 2026

1. Micah's Network Ecosystem

Sustaining a vibrant network ecosystem where members are active in thematic and country groups; online and onsite forums; the online hub networking platform. (NOTE: This may include any themes related to humanitarian, development, environmental and advocacy work that members are engaged in.)

2. Local Humanitarian Response

Strengthening the capacity of members and other collaborators (including churches) through learning and joint action, enabling increasingly localised humanitarian responses.

3. Global and Local Advocacy

Strengthening the role of members in advocacy and running global and local campaigns.

4. Theological Reflection & Learning

Connect and build the capacity of members theologically. Identify, join and strengthen existing theological groups and conversations related to holistic mission. If necessary, start new conversations.

OBJECTIVES AND ACTIVITIES

Strategic Focus Area Activities for 2024

1. Micah's Network Ecosystem

Goals 2024:

1.1 Member Engagement - Strengthen Micah network ecosystem by utilising member care, involvement and enhanced member benefits to increase member engagement and member involvement by 15% by 31 December 2024.

1.2 Micah Hub - Migrate 100% of members onto the relaunched Micah Hub and utilise the hub as the primary point of contact, communication and engagement for members, recording 15% increased engagement on the hub.

1.3 Country & Regional Groups - Identify country conveners, activate and launch 5 country groups and conduct three regional Connects by 31 December 2024, guided by a revised and formalised Country and Regional Group Guide.

1.4 Forums: Identify relevant topics and presenters and conduct about 28 forums to empower members and enrich their network experience by 31 December 2024.

1.5 Thematic Groups - Strengthen Humanitarian Response, Advocacy and Disability Groups, and activate at least two groups in 2024, including trafficking and children groups.

1.6 Friends - Develop the framework and supporting network structures and launch the Micah Friends category by 30 July 2024.

2. Local Humanitarian Response, Goals 2024 :

2.1 Humanitarian Response Forum and Training - The Humanitarian Response (HR) Steering Group to agree and oversee the delivery of online and onsite HR training and other forums.

2.2 Online collaboration around Humanitarian Response - Increase Humanitarian Response Group engagement and collaboration on Micah Hub (Micah members' networking platform). Utilise Micah Hub as the go-to place for HR conversations, information sharing and storing learning resources for members..

2.3 Collaboration with member organisation - Explore 1-year partnership agreement and work plan with Integral Alliance as the basis for an ongoing partnership.

3. Global and Local Advocacy, Goals 2024:

3.1 Part-time Coordinator - Recruit a part-time Advocacy Coordinator as part of the Micah Secretariat to support the growth of the Micah Advocacy Thematic Group.

3.2 Forums - Identify relevant topics and deliver online and onsite training and other forums as agreed by the Micah Advocacy Steering Group.

3.3 Online collaboration around Advocacy - Increase Humanitarian Response Group engagement and collaboration on Micah Hub (Micah members' networking platform). Utilise Micah Hub as the go-to place for advocacy conversations, information sharing and storing learning resources for members.

3.4 Plans for Global Advocacy Campaigns in 2025 - Develop plans and lay the foundation for a Micah global campaign to be launched in February 2025.

4. Theological Reflection and Learning, Goals 2024:

4.1 Micah Theology Group - Identify key contributors and stakeholders and form the Micah Theology Thematic Group, defining the scope, objectives and plans for 2024.

4.2 Onsite and onsite events - Host various conversation and learning events for members interested in theological reflections.

OBJECTIVES AND ACTIVITIES

4.3 Online collaboration around Theology - Increase Theology Group engagement and collaboration on Micah Hub (Micah members' networking platform). Utilise Micah Hub as the go-to place for theology conversations, information sharing and storing learning resources for members.

5. Organisational Support

In addition to the 4 delivery goals mentioned above, there are organisations support functions (strategic enablers) are also receiving attention:

5.1 Marketing and Fundraising - raise the profile of Micah within our existing membership, and outside of the network. Identify both individuals and grant making bodies who share our values and support our aims who can give financially either on a one off or regular basis.

5.2 Secretariat development - develop our current Secretariat team through training opportunities, carrying out regular staff appraisals and providing the opportunity for ongoing feedback. Monitor staffing levels to ensure the correct balance of skills and availability to be efficient and effective.

5.3 Board development - ensure an effective and inspired Board that provides the guidance and support required by the Secretariat. Review the number, skills and mix of Board members to ensure adequate representation of gender, expertise and geographical location. Identify training requirements and consider succession planning.

Network Structures

During 2021 and 2022, extensive changes were made to the network structures of Micah Global, building on our commitment to be member-led, digitally enabled, and a network rather than a movement. In 2023, this resulted in the following network structures being agreed:

1. Micah Forums which are online or onsite spaces of any duration where members meet. There are three types of Forums: Micah Connect, Micah Learn and Micah Chapel.
2. Micah Groups which may be geographic (comprising Regional Groups, Country Groups and Local Chapter) and thematic groups on any topic of interest to a group of members (e.g. humanitarian response, advocacy, disability inclusion, anti-human trafficking).
3. Micah Hub which is the online platform for Micah members to share news, resources, have conversations, find one another and connect to the activities of Forums and Groups.

Micah is governed by a Board of members and facilitated by a Secretariat.

The Micah Network

Report of the Trustees
for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Network Activities 2023

Forums

Following the success of Micah Global's 8th Triennial Consultation which took place online in September 2021, 2022 saw the continuance of online member gatherings, as defined in the strategy above. These Member Forums are designed to be online, onsite or hybrid. All Member Forums for 2023 were online.

Micah Connect

Micah Connect is for members to connect, network, pray, discuss, and "sit under a tree together" and explore questions that matter to members. 6 Micah Connect forums took place during 2023.

Micah Chapel

Micah Chapel is a place to withdraw from the busyness of work life to share testimonies, meditate on scripture, reflect, pray and worship together. 8 Micah Chapel forums took place in 2023.

Micah Learn

Micah Learn is the place where members gather to learn from one another and from outside specialists on topics related to relief, development, care and advocacy. This may take the form of a structured course offering, or more informal and interactive peer-to-peer learning. 7 Micah Learn forums took place in 2023.

Micah Act

One Micah Act was held in September 2023 on the theme of Pray and Act Against Hunger.

Groups

Country Groups

Country Groups, representing the continued evolution of what used to be called National Expressions, continued to be defined. Country Group Conveners in Africa met online on several occasions to discuss their respective country groups. Micah Global Kenya developed a strategic plan to be implemented from 2023.

Regional Groups

Africa group was formed in 2023 and conversations about Europe, Asia, Latine America and North America are taking place.

Thematic Groups

Thematic Groups represent the primary areas of focus of Micah Global members. These include humanitarian response, development, creation care and advocacy. It is envisaged that each of these four areas will develop member-led, Secretariat coordinated Thematic Groups. During 2022, the Advocacy and the Humanitarian Response thematic groups were formed.

Micah Hub

The Micah Networking Platform was launched in 2022 as a purely online Forum where members can find and connect with one another. They can make themselves known, bring contributions of various kinds, and interact. It is the place where news, events, resources and other information is shared and from where thematic and country groups, network forums and members events can be easily accessed. By the end of 2023, there were 390 member individuals registered as users on the platform.

Membership

In 2023, Micah had approximately 325 active member organisations and 144 individual members across all continents. In the same year, Micah Global welcomed 31 new members: 22 organisational members and 9 individual members, from 13 different countries.

Membership data has been migrated onto a single membership database system/ platform to allow for secure and timely information management. The membership database currently has 1,164 contacts listed who are in member organisations.

Report of the Trustees
for the Year Ended 31 December 2023

FINANCIAL REVIEW

Financial Review

During the year the charity received total income of £93,301 (2022: £130,188).

During the year the charity's total expenditure was £145,098 (2022: £123,985).

Cash flow was monitored throughout the year and reported to the Board monthly.

An annual budget is made based on the previous year's income and expected member subscriptions and donations. A level of risk is always present as our membership may change, and subscription invoices may not be paid. Our reserves policy offers a good degree of protection along with the acceptance to membership of new members and the ongoing generosity of existing members (especially individuals) which have enabled Micah to remain financially stable throughout the year. Monthly financial reports are sent to the Board and are regularly reviewed against budget for the year.

For the 2024 financial year Micah is planning to increase its fundraising activities beyond our annual member contributions to allow us to expand our Network activity and develop new initiatives such as additional Thematic and Country groups. The Board have prepared a baseline budget to plan for a year of expected income (based on 2023). The Secretariat is developing detailed project budgets for the strategic areas defined earlier in the report. Some of these budgets will require additional fundraising to enable the plans to take place.

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

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 £12,645, which is lower than our reserve policy commitment of £20,000. During 2024 we will monitor this closely and work to increase this balance back to our reserve policy target 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. It is their opinion that The Micah Network has fulfilled its public benefit requirement for the year by continuing to operate within its charitable objectives: providing a network for individuals and organisations operating across the globe in the areas of humanitarian response, development, creation care and advocacy

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

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.

The charity is governed by a Board of Trustees and a smaller Executive Committee (made up of 3 Board members and the Global Director) who meet regularly throughout the year. New trustees are appointed by vote of the existing trustees at the Annual General Meeting. The Board met 6 times and the Executive met 12 times during 2023; minutes are kept of each meeting.

Day to day management of the charity is provided by a Secretariat of five staff with an FTE of 3.4. Roles include Global Director, Operations Director, Membership Coordinator, Humanitarian Response Coordinator, and Finance and Compliance Officer. The Global Director is part of the Executive Committee and is invited, along with the Operations Director, to Board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04669640 (England and Wales)

The Micah Network

Report of the Trustees
for the Year Ended 31 December 2023

Registered Charity number
1103048

Registered office
Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

Trustees
A D Boul

Ms C MacMillan (Canadian): Chair
A D Boul (British): Secretary and Treasurer
S DiPasquale (American)
G Odendaal (American, resigned November 2023)
S K Nyaga (Kenyan)
Ms A Abboud (Lebanese, resigned September 2023)

R Perez (Peruvian)
Ms R Valerio (British)
E-L Chng (Singaporean)
P Wilkerson (Australian)
K Dhanabalan (Indian, resigned March 2023)

Company Secretary
A D Boul

Approved by order of the board of trustees on and signed on its behalf by:

.....
A D Boul - Trustee

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

Independent examiner's report to the trustees of The Micah Network ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

Andrew Skilton, ACA

Date:

The Micah Network

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		80,915	10,341	91,256	128,750
Other income		2,045	-	2,045	1,439
Total		<u>82,960</u>	<u>10,341</u>	<u>93,301</u>	<u>130,189</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>108,446</u>	<u>36,653</u>	<u>145,099</u>	<u>123,985</u>
NET INCOME/(EXPENDITURE)		(25,486)	(26,312)	(51,798)	6,204
RECONCILIATION OF FUNDS					
Total funds brought forward		38,131	26,312	64,443	58,239
TOTAL FUNDS CARRIED FORWARD		<u>12,645</u>	<u>-</u>	<u>12,645</u>	<u>64,443</u>

The notes form part of these financial statements

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS					
Debtors	4	977	-	977	2,174
Cash at bank		14,548	-	14,548	65,197
		<u>15,525</u>	<u>-</u>	<u>15,525</u>	<u>67,371</u>
CREDITORS					
Amounts falling due within one year	5	(2,880)	-	(2,880)	(2,928)
		<u>12,645</u>	<u>-</u>	<u>12,645</u>	<u>64,443</u>
NET CURRENT ASSETS					
		<u>12,645</u>	<u>-</u>	<u>12,645</u>	<u>64,443</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,645	-	12,645	64,443
		<u>12,645</u>	<u>-</u>	<u>12,645</u>	<u>64,443</u>
NET ASSETS					
		<u>12,645</u>	<u>-</u>	<u>12,645</u>	<u>64,443</u>
FUNDS	6				
Unrestricted funds				12,645	38,131
Restricted funds				-	26,312
				<u>12,645</u>	<u>64,443</u>
TOTAL FUNDS				<u>12,645</u>	<u>64,443</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
A D Boul - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	102,438	26,312	128,750
Other income	1,439	-	1,439
Total	103,877	26,312	130,189
EXPENDITURE ON			
Charitable activities			
Charitable	123,985	-	123,985

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
		<u> </u>	<u> </u>	<u> </u>
	NET INCOME/(EXPENDITURE)	(20,108)	26,312	6,204
	RECONCILIATION OF FUNDS			
	Total funds brought forward	58,239	-	58,239
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS CARRIED FORWARD	<u>38,131</u>	<u>26,312</u>	<u>64,443</u>
4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.23	31.12.22
			£	£
	Other debtors		-	1,021
	Prepayments and accrued income		977	1,153
			<u> </u>	<u> </u>
			977	2,174
			<u> </u>	<u> </u>
5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.23	31.12.22
			£	£
	Trade creditors		2	-
	Accruals and deferred income		2,878	2,928
			<u> </u>	<u> </u>
			2,880	2,928
			<u> </u>	<u> </u>
6.	MOVEMENT IN FUNDS		Net movement	At
		At 1.1.23	in funds	31.12.23
		£	£	£
	Unrestricted funds			
	General fund	38,131	(25,486)	12,645
	Restricted funds			
	Restricted	26,312	(26,312)	-
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	<u>64,443</u>	<u>(51,798)</u>	<u>12,645</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,960	(108,446)	(25,486)
Restricted funds			
Restricted	10,341	(36,653)	(26,312)
TOTAL FUNDS	93,301	(145,099)	(51,798)

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	58,239	(20,108)	38,131
Restricted funds			
Restricted	-	26,312	26,312
TOTAL FUNDS	58,239	6,204	64,443

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,877	(123,985)	(20,108)
Restricted funds			
Restricted	26,312	-	26,312
TOTAL FUNDS	130,189	(123,985)	6,204

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	58,239	(45,594)	12,645
TOTAL FUNDS	58,239	(45,594)	12,645

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,837	(232,431)	(45,594)
Restricted funds			
Restricted	36,653	(36,653)	-
TOTAL FUNDS	223,490	(269,084)	(45,594)

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	79,188	95,217
Grants	6,772	26,312
Conference fees	5,296	7,221
	<u>91,256</u>	<u>128,750</u>
Other income		
Other income	2,045	1,439
	<u>93,301</u>	<u>130,189</u>
EXPENDITURE		
Charitable activities		
Wages	92,483	79,215
Sundries	2,996	608
Travel	4,784	2,483
Conference costs and grants	19,953	14,030
Office and administration cost	22,428	24,295
	<u>142,644</u>	<u>120,631</u>
Support costs		
Finance		
Bank charges	332	251
Governance costs		
Independent examiner fees	2,123	2,113
Board meetings	-	990
	<u>2,123</u>	<u>3,103</u>
Total resources expended	<u>145,099</u>	<u>123,985</u>
Net (expenditure)/income	<u>(51,798)</u>	<u>6,204</u>