



micaia



Report of the Trustees 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Sandy Ochojna (Chair) Prof. Daniel Brockington Christopher Bowes Dr Isilda Nhantumbo Laura Gilbert (Treasurer) Milagre Nuvunga Prof. Philip Woodhouse Colin Murphy (appointed 24.2.2023)
Secretary	Andrew Kingman
Principal staff	Andrew Kingman, Director
Registered office and operational address	46 Brown Edge Road Buxton Derbyshire SK17 7AG 01298 24248 www.Micaia.org info@Micaia.org
Charity registration number	1120413
Independent Examiner	Lindsay Johnston, FCA (retired)
Bankers	Royal Bank of Scotland Edinburgh Scottish Widows Bank 67 Morrison Street Edinburgh EH3 8YJ

The Trustees of Micaia UK present their report and the financial statements for the year ended 31 December 2023.

Legal and administrative information set out on page 1 forms part of this report. The financial statements are prepared on an accruals basis.

In 2023 the income of the charity was not above £250k and the total assets (before liabilities) of the charity do not exceed £3.26 million, therefore the annual accounts are subject to an independent examination, rather than an audit.

Objectives and activities

Micaia's mission is to help Mozambique prosper - sustainably and inclusively, with all people capable of and supported in securing their own well-being.

In pursuing its mission, Micaia is developing and testing a coherent 'localization' approach to economic and social development. This responds to the various ways (economic, social, cultural, environmental, and spiritual) in which people we work with define 'prosperity' or wealth. The approach frames Micaia's values of creating social and economic fairness for poor people, creating opportunities for people to build assets, empowering people through building better skills knowledge and confidence, and working for an enabling policy and investment environment.

Micaia UK's principal activities include:

- a) Technical support for the development of operational programmes in Mozambique implemented by the Micaia Foundation based in that country.
- b) Provision of personnel including paid staff and volunteers to support development programmes in Mozambique
- c) Research into issues relevant to Micaia's programmes
- d) Dissemination of case studies, reports and other educational material resulting from the practical work of Micaia and its partners in Mozambique
- e) Participation in policy networks and other forums relevant to Micaia's mission
- f) Raising and managing funds to support the work of Micaia in Mozambique.

Purpose, structure and governance of the charity

Micaia is an international non-governmental, non-political, non-religious organisation created as a charitable legal entity in the UK. Micaia UK was registered as a charity on 7th August 2007. The organisation was established under a Constitution, which established the objects and powers of the charity.

The Constitution defines the Charity's 'Objects' as being:

1. To promote sustainable development for the benefit of the public by:
 - (a) the relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities of Mozambique;

- (b) the promotion of sustainable means of achieving economic growth and regeneration in rural and urban communities of Mozambique;
- (c) the preservation, conservation and the protection of the natural resources and wider environment of Mozambique and the prudent use of its resources.

2. To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means “*development which meets the needs of the present without compromising the ability of future generations to meet their own needs.*”

Micaia UK is governed by a Board of Trustees (currently 8, including the Chair).

The charity is UK based with its registered office and administrative centre in Buxton. The Director is currently seconded to Micaia in Mozambique, working both with Micaia’s sister organization, the Micaia Foundation, [Mozambique Reg.700084965] and the linked social enterprise, Eco-Micaia Ltd [Mozambique Reg. 400168105).

Organization

The charity is governed by its board of Trustees which convenes at least three times a year in the UK. Day-to-day management of the charity is delegated to the Director.

Risk management

The Trustees developed a risk management framework based on guidance from the Charity Commission. Trustees review this framework and the general risk management policy on an annual basis.

Safeguarding

Within the Micaia ‘family’, Micaia UK took the lead in developing Micaia’s policy on Safeguarding, using best practice from UK experience and guidance. The Board has continued to lead in ensuring that Safeguarding is to the fore at all levels throughout the organization.

Achievements and performance

Micaia: institutional development

In the course of 2023 Micaia UK continued to play a role in supporting the institutional development of Micaia as a whole. This included active participation with the Micaia Foundation Board in furthering Micaia’s revised strategy that seeks to balance our continuing operational work and inclusive business development, with grant making (re-granting), more involvement with research, policy engagement, and convening around

issues about which we feel we have a legitimate leadership role. Having made a good start on implementing the strategy in 2022-23, we have made further progress in 2023-24.

First, the relocation of Micaia's leadership team to be more focused on Maputo (the capital) than Chimoio, and with time operating from the UK, has proven to be very successful. It has enabled a rapid scaling up of the level of engagement of the leadership with national and international meetings, networks, and policy processes. It has also created the opportunity for programme and landscape managers to develop and strengthen their leadership role, though with close support from the Foundation's Executive Director and Micaia UK's Director.

Micaia UK also supported and co-chaired Micaia's Research Working Group.

Micaia UK's support for Mozambique continued to focus on four main areas:

- a) Supporting the effort to strengthen the four social enterprises so that they not only succeed in themselves and for their suppliers/producers/workers, but also, that they can in time become sources of funds for Micaia's development work.
- b) Further developing Micaia's capacity to add value to practical work in Mozambique by engaging proactively in policy and research networks in the UK and elsewhere that are relevant to Micaia's work
- c) Further developing Micaia's organizational and institutional capacity, with particular attention given to establishing a UK fundraising platform and improving marketing and communications
- d) Advising on the further development and implementation of Micaia's Safeguarding policies and other policies and procedures in line with Charity Commission guidance

Maintaining an active Board

Micaia UK is supported by the volunteer activities of its Board. In addition to the meetings of the Board, almost always attended by all Members, individual Trustees continued to take on specific tasks agreed at Board Meetings or as part of continuing operations. These activities included banking and financial management, keeping abreast of UK charity law and requirements, promoting the organisation, organizing events, research, and representing Micaia at meetings.

Engaging in the governance of the Micaia 'Family'

Through the year, the Chair of the UK Board maintained monthly contact with the Foundation Board's representatives, monitoring in particular the security situation in Mozambique, and the progress of the Micaia 'family' in relation to its annual Operating Plan. This includes support for programme development and implementation of the Foundation's annual budget, currently £1.2m. The UK Chair also received and commented on papers presented to the Micaia Foundation Board Meeting. The UK Chair and Vice-Chair participated in the monthly inter-board 'Steering Committee' Zoom meetings. These monthly meetings follow a standard agenda that incorporates security, safeguarding,

reputation management, personnel issues, finance, and headlines from projects and other actions in Mozambique. The Minutes of the Steering Committee meetings are shared with all Micaia board members.

Micaia UK's Treasurer continued to support the financial management and planning of Micaia in Mozambique, advising on management accounting and other financial systems.

Supporting Eco-Micaia Ltd and its investments

Eco-Micaia Ltd is a company registered in Mozambique and operates as part of the Micaia 'group'. It shares the same overall purpose and strategic plan as Micaia UK and Micaia Foundation. It was created in 2007 to provide a vehicle for services and investments in value chains and socially responsible businesses, community ventures and other market-oriented actions that could create livelihood opportunities for suppliers, producers and workers.

Since the end of 2016, Micaia (UK) has been a shareholder in Eco-Micaia and Dr Sandy Ochojna is the Trustee appointed to the Eco-Micaia Board of Directors to represent Micaia (UK). During 2023, Dr Ochojna has been closely engaged in supporting the management and governance of Eco-Micaia. This included, *inter alia*:

- a) maintaining close contact with the Director via email and skype calls, discussing issues as they emerge and reviewing internal discussion papers, proposals etc.
- b) reviewing monthly narrative reports and accounts from Eco-Micaia and the subsidiary companies in Mozambique (Baobab Products Mozambique, Ndzou Camp, and Mozambique Honey Company)
- c) taking the lead in presenting at the UK Board meetings, and on the monthly inter-board calls, summary reports on the status and performance of the companies
- d) participating in online Board of Directors' meetings

Marketing and communications

Micaia UK intends to expand its role in marketing, communications and fundraising. Micaia UK focused on using its social media presence to promote links to Micaia's pages and appeals on its People's Fundraising site.

Programmes

Micaia's programmes are focused entirely on Mozambique. All programmes link with one of the four 'pillars' that provide the framework to Micaia's strategic plan. The four 'Pillars of Prosperity' aim to support and develop:

- a) Food security and the local food economy; b) Active citizenship; c) Sustainable management of natural resources; d) Diverse and inclusive local economies.

In 2023, the main project funding received by Micaia (UK) was for work led by Micaia Foundation in the north of Manica Province in the districts of Guro and Tambara. Since 2016, Micaia has focused much of its support on work relating to promoting livelihoods

based on natural products. With support from a private family foundation, Micaia launched a new phase of work in this landscape. The project is entitled: ***From vulnerability to resilience***. As with the previous project supported by the family foundation, while the grant agreement is between Micaia Foundation in Mozambique and the funder, Micaia in UK received the funds and managed the onward grants to Micaia in Mozambique.

The project expands the area of intervention across what Micaia refers to as the Lower Zambezi Valley, incorporating Guro and Tambara districts along with Changara District of Tete Province. The goal of the project is to help people strengthen their communities' resilience (particularly adaptability and resilience in the face of climate change) and, in so doing, to inspire and facilitate change in neighbouring Districts sharing similar characteristics.

The project is holistic in design and approach, mirroring the four Pillars at the heart of Micaia's strategy. One component focuses on sustainable agriculture and aims to enable 5,000 families to learn about and implement more sustainable agricultural systems. A second component focuses on natural resource management and aims to facilitate in 26 communities of Guro and Tambara Districts, and 7 communities of Changara, the creation and implementation of Land and Natural Resource Management Plans. The third component maintains Micaia's core focus on livelihood diversification and natural products and aims to enable 3,000 families to increase household income by participating in at least one non-timber forest product value chain. Finally, a fourth component on human development seeks to enable 1,000 women and 500 men to build literacy and numeracy skills according to their own priorities and, in so doing, establish and pilot a new approach to integrating functional literacy and numeracy in livelihoods and life skills. Our strategic aim is to support community-led development and make more effective use of the many resources that exist in communities throughout the area in which Micaia operates.

In 2023, the team has focused on trying to consolidate gains made in the first years of the project. In sustainable agriculture, the project officer continued to support the 254 Lead Farmers who, between them, are reaching more than 6,000 farming families. However, the last 18 months have been very challenging for agriculture in Guro and Tambara Districts. Of the 250 demo plots established, 200 were harvested and the remaining 50 were destroyed by the cyclone Fred and animals by the end of the 2022/23 agricultural season. In 2023/24, the drought was so bad that almost everything died. Nevertheless, the work we do on agriculture is not about short-term gains, it is about changing practices, and there is clear evidence of better yields if lead farmers have adopted principles of conservation agriculture. On average, farmers utilizing conservation agriculture techniques are likely to produce around 50% more than farmers using traditional farming systems.

With regard to natural resource management, one of the key activities in the year, leading to important knowledge products, was a forest inventory focusing on Non-Timber Forest Products (NTFP). By the December 2023 the data collection of the forest inventory of NTFP in villages spread out in 38 communities within the districts of Guro and Tambara was completed. In Guro, 239 sampling clusters were studied, focusing on trees and shrubs, grasses and herbaceous plants, lianas, palm trees and epiphytes. In Tambara, there were 204 clusters studied. The field survey in the sample plots of each of the clusters involved quantitative and qualitative surveys. In Guro, a total of 3925 tree and shrub individuals were identified, of which 3410 could be assigned their scientific name. In

Tambara, 2,615 tree and shrub individuals were found, of which 2,225 could be assigned their scientific name. Across the two districts, 96 species of plants were recognized, from 38 botanical families. Regarding Non-Timber Forest Products for the communities studied, 92 species of plants belonging to 32 families were recognized with potential for a variety of uses both medicinal and food. Local residents use a wide variety of plant resources for various purposes, including food (leaves, fruits, tubers, etc.), medicines (leaves, bark, roots, whole plants, etc.), firewood, building materials (poles, straw, grass, bark, etc.), among others. More than 60% of the species compiled are used in traditional medicine. Several species with local uses clearly have the potential for commercialization – something that Micaia will look to develop in future.

For the capabilities “learning for life” programme, the project team’s principal focus has been on trying to maximize the benefit and lasting impact of the work done with support from a British consultant on embedding informal literacy and numeracy in our established capabilities programme. In 2023, literacy and numeracy classes (mostly with baobab collectors) continued in 23 communities in Tambara and Guro districts. In April-May 2023, the consultant joined the Micaia team in the field, undertaking community visits, facilitating training, and working with the team on tools, monitoring protocols, indicators, and monitoring frameworks, and planning. Visiting the community literacy and numeracy groups, the consultant found that...” *the level of pride and achievement on the part of the women at being able to sign their names, or at least having their own books and being part of the group learning to read and write, was palpable. It is difficult at this stage to assess the precise numbers who can sign their own names consistently, however, it appears to be over half of those who attended classes in 2022. Quite a number can also write the names of other family members, some have written other words in their books and a few are writing quite confidently*”. In her visit report, the consultant continued, “*The positive impact of their learning on their self-esteem was evident in the pride with which they shared their notebooks and talked of having moved from the old ways to the new way of signing when their Baobab fruit collections were recorded. The decision by Micaia to introduce learning to write their names as a first activity has met one of the women’s real desires and contributed to the high level of motivation and relatively low level of dropout.*”

In October-November 2023, the consultant returned to Mozambique to work again with the team. Along with community engagement, a core focus was on training facilitators. Through a participatory review, the team heard about how the facilitators judge the success of the literacy and numeracy work:

- learners being able to **write their names** and the impact this is having on their confidence and ability to sign instead of using their thumb print at community meetings, saving groups etc.
- women being able to count in local language and Portuguese and do basic arithmetic. This has enabled them to engage in business transactions from a more informed perspective and feel more confident that they are being treated fairly. More of the women know how much they have in their savings account and feel confident in the group records.
- changes in the community, specifically;
 - improved knowledge about hygiene and health, potentially resulting in a decrease in illness in communities and more healthy eating habits
 - women’s savings groups attracting new members and managing their savings more effectively

- women managing their baobab businesses more effectively, feeling confident in the record-keeping and managing their money, possibly leading to building more substantial houses, or sending more of their children to school
- community members working together resulting in stronger community relationships and collaboration.

The consultant concluded that *“The increased literacy and numeracy appear to be closely linked, although not necessarily a pre-requisite for the above changes in the communities. Through the learning for life programme people are discussing these topics and making plans for changes in their communities. The classes are bringing people together who would not normally talk together, introducing new ideas and challenging existing beliefs. The use of drawings has helped people to see the issues as relevant to their community and to think of solutions.”*

A core output or product of the work on literacy and numeracy in the last year has been a Toolkit for facilitators. This has now been translated. It is a resource that will be available for all Micaia programmes.

Given that the October-November 2023 visit was the Consultant’s final one, it seems appropriate to share her conclusions on the programme at some length..

“Since 2021, the Micaia programme team has developed an approach to embedding literacy and numeracy into their programme which is practical and responsive to the expressed needs of community groups in Guro and Tambara districts. This approach is based on individuals initially learning their own names and then building on this, gradually introducing other words and numbers related to their income generating business of baobab fruit collection and to challenges facing their communities.

Initially, three categories of learners were identified: beginners; those with some residual, but unused knowledge from participating in school for a short time; and those who achieved well at school but had lost confidence in their ability. The initial name writing has been successful in showing beginners and those with limited knowledge of school, that literacy and numeracy is not out of reach of them. Learning to write their names and to recognise written numbers has enabled the women to play a more informed role in the local baobab collection and savings groups, where they now can check and have greater confidence in the group records. This has led to a high commitment to learning more. Topic-based activities using drawings and discussion have been successful in building vocabulary linked to challenges faced by the community (e.g. education, health, gender relationships, economic activity, and environment). Importantly, they have provided a forum for all community members to share knowledge to improve the lives and livelihoods of community members, whilst also developing literacy, numeracy and language skills further.

The approach has been captured in a Toolkit and other materials which are currently being translated and will act as resources for existing and future facilitators. Equally, some of the facilitators have adopted the approach, are using it skilfully, and are now able to disseminate to others through demonstration.

The programme has achieved a great deal, however, it is at a stage where ongoing support is required to ensure the materials are disseminated and that additional support

and guidance is available for the facilitators. Without this support some facilitators may stop facilitating classes, and other may continue but are likely to revert to using the local authority teaching materials for school children or for adults but in a didactic manner based on rote learning.

One of the most positive aspects of the Micaia approach is its applicability to a wide range of contexts and topics, which was demonstrated in the workshops and communities. Whatever topic is being discussed in community groups, the Micaia team can now introduce a literacy or numeracy element, whilst retaining the interest of the group in the topic. Community members have been able to engage in these activities in their own ways, with some wanting to primarily discuss the topic and others wanting to select and learn new vocabulary, or even to write short stories.”

Many of the women participating in the programme are baobab collectors, and for them (almost all of whom were unable to read or even write their name), the literacy and numeracy work was seen as a strategy for boosting their livelihood. Most women in these classes concentrated their time in learning more about their main activity (baobab business) and on how to do simple calculations related to the weighing and pricing of their product.

Given the importance of the Capabilities work, and the way in which it is being integrated into other areas of Micaia Foundation projects in Mozambique, Micaia (UK) will be looking for resources to help maintain the programme in the Lower Zambezi Valley.

Research linkages

In 2023, Micaia maintained its links with the universities of Sheffield and Edinburgh, and established a new link, via its board member Prof. Brockington, with the Universitat Autònoma de Barcelona. Through the Director's role in the ongoing project (on beekeeping in miombo woodland) funded by the UK's Darwin Initiative, Micaia continues to work with Micaia Foundation, the University of Edinburgh, and Maputo's University of Eduardo Mondlane.

Micaia UK Board members participate (and one Chairs) the Micaia Research Working Group, set up to guide the development of the overall Micaia research agenda.

Fundraising

Micaia UK continues to be the most likely source of general or unrestricted funding for Micaia in Mozambique and for the last few years the Board has been exploring possible ways of expanding UK-based fundraising. The lack of staff capacity in UK has limited the practical possibilities, and continues to do so, though the plan to have the UK Director spending more time on fundraising in the UK is now agreed across the Micaia boards. In 2023, the main focus was on fundraising research, particularly trusts and foundations..

Financial review

Micaia(UK) received income of £105,910 in 2023 compared with £159,438 in 2022.

The majority (£102,308) was restricted funding from the family foundation grant.

Micaia also received a small amount of interest income and donations.

Expenditure was £137,418 in 2023 compared with £185,879 in 2022.

Micaia's reserves at 31st December were almost entirely restricted, however further, modest unrestricted donations have been received in 2023 to build up the general fund again.

Plans for the future

Micaia will seek to expand its ability to support work in Mozambique and to share learning from that work with a wide network of practitioners and policymakers.

Micaia's key objectives for 2024 are:

- Scale up UK fundraising, with particular reference to a) general (unrestricted) funding and b) the new specific appeals (scholarships, youth farm and Ndzou Camp eco-camp)
- Complete the overhaul of Micaia's communications (policy, strategy, tools)
- Plan and support the more regular and extensive presence in the UK of Micaia's founding directors

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and the incoming resources and application of resources, including the net income and expenditure, of the charity for the year. 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of accounting errors, inappropriate use of funds, fraud and other irregularities.

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 as at 31 December 2022 was 7. I know² I keep asking this, but is the number 7 or 8? The trustees

are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Public Benefit

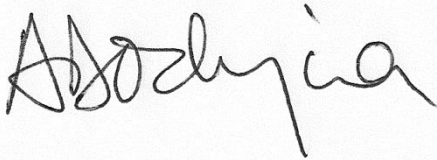
The Trustees regularly review Micaia's work to ensure that the charity continues to meet public benefit criteria. The Trustees are satisfied that Micaia delivers public benefit. Measures to verify this conviction include the continuing role of Micaia's UK Director in directly supporting work in Mozambique and reporting quarterly to the Board, and the independent evaluations of projects that take place.

Auditors

Micaia UK does not yet need to have an audit. An Independent Examiner was appointed and conducted an examination of the 2023 Micaia UK accounts.

The Trustees also note that Micaia Foundation, our lead partner in Mozambique, has a full independent audit of its annual accounts. Similarly, the evaluation of specific projects incorporates financial review, and Micaia has been subject to due diligence processes by its key funders including AFD

Approved by the trustees on 23 October, 2024 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Sandy Ochojna', is centered on a light gray rectangular background.

Dr Sandy Ochojna – Chair



MICAIA UK			Charity No	1120413	CC17a
Annual accounts for the period					
Period start date	01/01/2023	To	Period end date	31/12/2023	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Incoming resources (Note 3)							
Incoming resources from generated funds						-	-
Voluntary income		S01	3,481	102,308	-	105,790	159,387
Activities for generating funds		S02				-	-
Investment income		S03				-	-
Incoming resources from charitable activities		S04				-	-
Other incoming resources		S05	121			121	51
Total incoming resources		S06	3,602	102,308	-	105,910	159,438
Resources expended (Notes 4-8)							
Costs of Generating Funds						-	-
Costs of generating voluntary income		S07	960	9,753		10,713	3,923
Fundraising trading costs		S08	-	66	138	72	16,661
Investment management costs		S09		-		-	-
Charitable activities		S10	-	125,922		125,922	197,617
Governance costs		S11		711		711	1,000
Other resources expended		S12				-	-
Total resources expended		S13	894	136,523	-	137,418	185,879
Net incoming/(outgoing) resources before transfers		S14	2,708	-	34,215	-	31,507
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	2,708	-	34,215	-	31,507
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	2,708	-	34,215	-	31,507
Total funds brought forward		S20	935	54,737	-	55,672	82,113
Total funds carried forward		S21	3,643	20,522	-	24,164	55,672

Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Tangible assets (Note 9)	B01				-	-
	B02				-	-
Investments (Note 10)	B03				-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05				-	-
Debtors (Note 11)	B06		39,197		39,197	69,391
(Short term) investments	B07				-	-
Cash at bank and in hand	B08	3,778	21,682		25,460	53,139
Total current assets	B09	3,778	60,879	-	64,657	122,530
Creditors: amounts falling due within one year (Note 12)	B10	135	29,800		29,935	23,254
Net current assets/(liabilities)	B11	3,643	31,079	-	34,722	99,276
Total assets less current liabilities	B12	3,643	31,079	-	34,722	99,276
Creditors: amounts falling due after one year (Note 12)	B13		10,558		10,558	43,604
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	3,643	20,522	-	24,165	55,672
Funds of the Charity						
Unrestricted funds	B16	3,643			3,643	935
	B17				-	-
Restricted income funds (Note 13)	B18		20,522		20,522	54,737
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	3,643	20,522	-	24,164	55,672
		-	0			
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval
		Abdhyia		Sandy Ochojna		30/10/2024

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[** except for the following].

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

1.3 Changes to previous accounts

No changes have been made to accounts for previous years, except for the following.

Note 2**Accounting policies**

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR DIFFERENT
FROM THOSE ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Project grants	101,804	157,000
	General donations	3,985	2,387
	Other incoming resources	-	-
	Total	105,790	159,387
Activities for generating funds			
	Total	-	-
Investment income			
	Total	-	-
Incoming resources from charitable activities			
	Total	-	-
Other incoming resources	Bank Interest	121	51
			-
			-
			-
	Total	121	51

Section C	Notes to the accounts	(cont)
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Note 4 **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Technical support via Salaried staff	2,132	3,000
	Marketing materials	1,010	109
	Travel	7,150	-
	Administration	309	575
	Financial	112	239
	Total	10,713	3,923
Fundraising trading costs			
	FX movement - unrestricted	66	109
	FX movement - restricted	138	16,770
	Total	72	16,661
Investment management costs			
		-	-
		-	-
	Total	-	-
Charitable activities	Grantmaking	109,928	149,850
	Technical support via Salaried staff	8,108	10,176
	Technical support via Eco-Micaia Consultant	7,088	
	International travel	798	2,529
	Other programme-related costs (DM + Spend)		35,063
	Total	125,922	197,617
Governance costs	Technical support via Salaried staff	711	1,000
	Accrual for Cost of Independent Exam		-
	Costs of Moz. Trustee visit and UK travel expenses		-
	Total	711	1,000

Section C

Notes to the accounts

(cont)

Note 5

Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6

Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	1
£0	£0

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	10,632	-
Employer's National Insurance costs	-	-
Pension costs	319	-
Total staff costs	10,951	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	0.2	-
Charitable Activities	0.7	-
Governance	0.1	-
Other	-	-
Total	1.00	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year	319	-
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end	-	-

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	27	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	27	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors				
Amounts due from subsidiary and associated undertakings	28,264	23,254	10,558	43,605
Other debtors	375	2,533		
Prepayments and accrued income				
Total	28,639	25,787	10,558	43,605

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts			-	-
Trade creditors				
Amounts due to subsidiary and associated undertakings	28,264	23,254	10,558	43,604
Other creditors				
Accruals and deferred income	1,671	-	-	-
Total	29,935	23,254	10,558	43,604

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C**Notes to the accounts****Note 13 Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
General Fund	UR	
University of Sheffield	R	Conservation Challenges
Private Trust (Emergency)	R	Emergency response to IDAI
Private Trust	R	Natural Product Development - Moribane
Anonymous Fund 2	R	Natural Product Development
Natural Capital Fund	D	Donation towards the Natural Capital Fund
IDAI UK	D	Donation towards IDAI appeal
Private Trust (Other)	D	Donation towards costs

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Gains and losses £	Fund balances carried forward £
General Fund	935	3,602	- 960	66	3,643
Anonymous Fund 2	5,000	-	- 799		4,201
University of Sheffield	20,706	-	- 19,238	-	1,468
Private Trust (Emergency)	5,922	-	-		5,922
Private Trust	19,288	101,804	- 116,348	- 138	4,606
Natural Capital Fund	2,312	504	-	-	2,816
IDAI UK	807	-	-	-	807
Private Trust (Other)	701	-	-		701
Total Funds	55,672	105,910	- 137,345	- 72	24,164

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter “None” in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity’s trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Section C	Notes to the accounts	(cont)
Note 15	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
1) The small amount on Note 10 of £27 relates to the gift, in March 2017, of 11% of the shareholding of Eco-Micaia, a subsidiary of the Mozambique Foundation. The shares were previously held by two of the founders of the Foundation, Milagre Nuvunga and Andrew Kingman. The amount represents 11% of MZN 20k, translated at the year-end FX rate into USD and then GBP. For the purposes of the accounts the Trustees have valued this gift at nill value.		



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
MICAIA UK

On accounts for the year
ended

31 December 2023

Charity no
(if any)

1120413

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023. 12 M / YYYY.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of 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 Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

L. J. Johnston

Date:

31/10/2024

Name:

Lindsay James Johnston

Relevant professional
qualification(s) or body

Fellow of the Institute of Chartered Accountants in England and Wales
(Retired)

(if any):

Address:

St Ann's 5 Wexford Road London SW12 8NH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.