

**THE HUMMINGBIRD INITIATIVE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

Charity Registration Number 1182406

**Harmer Slater Limited
Chartered Accountants
Salatin House
19 Cedar Road
Sutton, Surrey, SM2 5DA**

THE HUMMINGBIRD INITIATIVE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

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THE HUMMINGBIRD INITIATIVE

REPORT OF THE TRUSTEES

The Trustees have pleasure in submitting their report and the independently examined financial statements for the Charitable Incorporated Organisation ("CIO", "Charity") for the year ended 31 March 2022 which have been prepared in accordance with the 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), the Charities Act 2011 and the Trust Deed.

Structure, governance and management

The Charity is governed by its Constitution document dated 12 March 2019 and is a registered charity (charity registration number 1182406).

The names of the persons who were Trustees at any time during the year ended 31 March 2022 and up until the date of signing these accounts were as follows:

C L Skevington
W M L Travers
G Gough

The statutory power of appointing new and additional Trustees is exercisable by the Trustees.

Principal address

The principal address of the Charity is:

47 West Lane
London
SE16 4PA

Independent Examiner

T W Slater
Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

THE HUMMINGBIRD INITIATIVE

REPORT OF THE TRUSTEES (continued)

Objectives and activities for the public benefit

The Hummingbird Initiative's vision is for rural communities in developing countries to have an improved quality of life, with access to basic amenities and increased opportunities for all.

At THI, we are dedicated to working collaboratively with rural communities, other organisations and individuals, to advance the standard of living at a local level. We are committed to helping advance issues such as education, conservation, transport and communications, gender equality, agriculture and animal welfare, economic empowerment, sanitation, primary healthcare, family planning and environmental protection.

Our objectives, as listed on the Charity Commission official website, are:

To address the following 3 issues for people living in rural communities in Kenya, East Africa and other developing countries as the trustees see fit. To bring together and co-ordinate the resources of relevant charities, agencies, organisations and individuals to identify and address these challenges:

- (1) The relief of sickness and preservation of health by providing access to primary healthcare and family planning.
- (2) The advancement of education by supporting access to basic education, building, curriculum development, availability of resources, specialist teachers and teaching professionals.
- (3) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Achievements and performance of the Charity

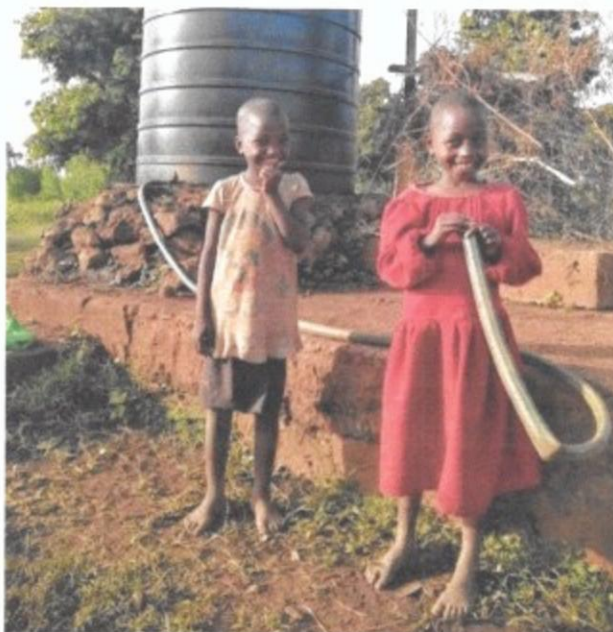
Having registered with the Charity Commission in March 2019, THI were able to start delivering projects.

For the year 2021/22, THI were able to undertake several major projects, thanks to the generosity of a number of donors.

THE HUMMINGBIRD INITIATIVE

REPORT OF THE TRUSTEES (continued)

Kalimikuu Borehole



Kalimikuu borehole is in the Kanjoo sub-location in Meru county. The borehole was developed in 1987/88 as a hand-supported pump borehole. However, the community decided to convert it to an electric-power-supported borehole. But due to the high electric costs, the community requested THI to help them install solar power and storage tanks and legalise the borehole's changes.

Afer a feasibility study conducted by Born Free, Davis & Shirliff and Maji Africa, the ecosystem was considered to be fragile and recommended that water-related projects focus on household use and not on agriculture. The study recommendations were a setback to the locals' proposal and made THI cautious about the approach.

THI therefore planned to support the community with tanks on towers. This decision was considered a win-win since it enhances water accessibility but does not increase the water withdrawal rate ($>8 \text{ m}^3/\text{h}$). The advantages include people in the higher areas being able to receive water due to gravity-fed pipes which in turn is cheaper and more sustainable. A tank on a tower will also increase the water pressure and be able to drive the water sprinklers within the homes. Furthermore, the tanks will store water thus making it available to the locals even during a power blackout. In instances where there is no power, there will still be water in the tanks which the locals can use. THI is waiting on confirmation from the grantmakers to reallocate their donations for use in the construction of two 10,000 L tanks on towers rather than the original proposal of conversion to solar power. The result will be the same, to increase the availability of clean water for the Kalimikuu community.

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REPORT OF THE TRUSTEES (continued)

NAC-Nkiri Primary School Classroom Construction and Furnishing



Initially, NAC-Nkiri was privately owned by the New Apostolic Church. It was handed over to the government in the year 2016 making it the youngest school in the area. However, the school lacks adequate infrastructure. Inadequate and temporary classrooms, inadequate and temporary toilets, low teacher-class ratio, and inadequate desks just to mention the most basic.

The goal of the project was to create a conducive learning and teaching environment for the pupils and teachers respectively. THI constructed a classroom for the school and furnished it with 50

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REPORT OF THE TRUSTEES (continued)

lockers and 50 chairs. THI furnished another classroom with 50 lockers and 50 chairs at the same school with funds donated by The McGinley Foundation. To house the large population in the

school, the headteacher used to borrow a classroom from an inoperative neighbouring school. The Marie Jordan classroom constructed by THI at NAC-Nkiri school filled that gap and the school no longer has to borrow a classroom off-site. Although the government says that all public schools should offer free primary education, parents of such young and undeveloped schools will often be required to pay school fees for developing the school infrastructure. Building the classroom has also eased the financial burden on the parents. The classroom has provided space promoting learning and concentration for the 43 pupils it holds. The class is safe and pupils no longer have to carry all their belongings every morning to and from school. There are also lockable cupboards in the classroom where textbooks and any other learning resources can be stored safely. Compared to



the iron sheet-walled temporary classrooms which are very cold in the morning and very hot in the afternoon, this classroom offers a comfortable environment for teaching and learning throughout the day. The classroom and individual desks and chairs have facilitated the management and supervision of the Year 8 and 7 during exams.

NAC-Nkiri Primary School Playground Development and Equipment

At the end of 2021, THI created a link between Mallorca International School and NAC-Nkiri Primary School. The school partnership was aimed at generating funds and creating awareness for all. The focus was to aid in the development of the school and initially to provide NAC-Nkiri with resources for playtime and sports. THI fitted metallic netball goalposts, metallic football goalposts, and metallic volleyball goalposts in the school, and donated goalpost nets and 10 balls. The present Kenyan government, as elected this year, plans to adopt a new educational curriculum that explores the inclusion of practical learning in education. Ironically, the same government does not plan to provide the resources needed to deliver these practical sessions so the playground equipment has come as a great boost for teaching and learning in the school. Existing social sports clubs now hold their tournaments at NAC-Nkiri due to the presence of these new resources. Upon resumption of the games and sports competitions in the primary schools, as we know they were halted since the

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REPORT OF THE TRUSTEES (continued)

emergency of the covid-19 virus, NAC-Nkiri primary school will probably become the host of the sports competitions for primary schools in the surrounding area.

NAC-Nkiri Textbooks



The goal of the project was to provide the pupils with more learning materials; textbooks. Using further donations from Mallorca International School, THI donated 64 textbooks to the school, essential for effective teaching and learning. Textbooks are considered the greatest of all learning materials, and pupils use them tirelessly to support their learning and revision.

Water Piping project at Maano Village

In our previous year's projects, THI constructed a 135,000-litre concrete tank at Maano village. The project aimed to enable the piping of water to an additional 44 Maano village households and increase water pressure to promote the use of sprinklers for irrigation purposes. The group planned to connect their homes to the THI water tank as their contribution to the project. There was a Zoe Jordan x Kanjoo bomber jacket design competition in the previous year. The competition aimed at drawing a signature design that was embroidered onto a bomber jacket as a medium for storytelling. These bomber jackets would then be sold with a percentage of the proceeds going towards connecting a household to water for life. The proceeds of the bomber jackets were therefore used to connect 18 households plus the 45 households that were connected before the piping in Maano village to the tank. The result has been that the piped water has enhanced the accessibility of relatively clean water for drinking and domestic use. Also, these households can now use sprinklers for irrigation purposes which ensures a reduction in water wastage and promotes a continuous flow of food in Maano village, consequently reducing hunger and starvation in the village. There has been an increased income level among all the members connected to water. In turn, there will be increased access to education which will lead to reduced illiteracy levels. However, the inadequate grants have seen only a section of the potential beneficiaries gain. We look forward to connecting water to more households.

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REPORT OF THE TRUSTEES (continued)

Future plans

For the coming 2022-2023 year, THI has the following in mind:

THI is committed to delivering green, sustainable, environmentally conscience and long-lasting projects that will not only change the lives of the communities now, but will also positively impact on future generations.

Kalimikuu Borehole renovation: We are planning to renovate the existing borehole for domestic usage. For 2 generations it has been inoperable due to a broken hand pump. The locals renovated it in 2019 to an electrical pump but due to a non-reliable electricity source the borehole fell into disuse again. The community have requested help updating the borehole to solar power to create sustainable water availability.

NAC-Nkiri School Development Project: We are planning the development of 2 permanent classrooms with desks and chairs, 2 toilet blocks with hand washing stations and playground equipment based on our previous development of Kanjoo School.

Makutano- Nkanga Water intake development: Makutano-Nkanga is a group made of 2 communities. Makutano and Nkanga. We plan to develop a water collection intake and provide piping to the 2 villages. One pipe from the intake will serve Makutano and the other will serve Nkanga.

Financial review and reserves

Details of the financial position are set out in the statements on pages 5 and 6.

The Charity's main source of income was from donations, which amounted to £33,935. Grants to organisations totalled £14,846 and other costs totalled £19,853 leaving net outgoing resources for the year of £764 (2021 – £32,414) and the total funds of the Charity at 31 March 2022 amounted to £19,093 (2021 – £19,857).

Risk management

It is confirmed that the major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 presume that the charity will continue in business.

THE HUMMINGBIRD INITIATIVE**REPORT OF THE TRUSTEES**
(continued)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 22 December 2022 and signed on their behalf by:



Catriona Skevington

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HUMMINGBIRD INITIATIVE

I report to the Trustees on my examination of the accounts of The Hummingbird Initiative (the charity), charity number 1182406, for the year ended 31 March 2022, which are set out on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

The charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charity Act;
- to follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and;
- to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention 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.



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Sutton
Surrey, SM2 5DA

22 December 2022

THE HUMMINGBIRD INITIATIVE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	£	2022 £	£	2021 £
Income and expenditure					
Incoming resources					
Donations received			33,935		2,411
Resources expended					
Charitable activities	3	34,055		34,205	
Governance costs	4	<u>644</u>		<u>620</u>	
Total resources expended			<u>34,699</u>		<u>34,825</u>
Net incoming resources			(764)		(32,414)
Reconciliation of funds					
Total funds brought forward			<u>19,857</u>		<u>52,271</u>
Total funds carried forward			<u>19,093</u>		<u>19,857</u>

All recognised gains and losses are reflected through the Statement of Financial Activities and no separate Statement of Total Recognised Gains or Losses is presented. There were no discontinued or acquired activities during the current or preceding year.

THE HUMMINGBIRD INITIATIVE

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Non-current assets			
Tangible assets	5	<u>1,840</u>	<u>2,641</u>
Current assets			
Receivables	6	969	688
Cash at bank	7	<u>16,924</u>	<u>17,148</u>
Total assets		19,733	20,477
Current liabilities			
Payables	8	<u>640</u>	<u>620</u>
Total assets less current liabilities		<u>19,093</u>	<u>19,857</u>
Represented by:			
Unrestricted Fund			
FUND BALANCE	9	<u>19,093</u>	<u>19,857</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Trustees on 22 December 2022 and signed on their behalf by:



Catriona Skevington

Trustee

THE HUMMINGBIRD INITIATIVE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1) ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and applicable regulations.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are drawn up on the going concern basis, which assumes The Hummingbird Initiative will continue in operational existence for the foreseeable future. The Trustees consider the current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months.

The accounting policies adopted by the Trustees are outlined below:

a) **Income recognition**

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

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

b) **Resources expended**

Expenditure is included in the accounts on an accrual basis. Irrecoverable VAT is included with the item of expenditure to which it relates.

Expenditure has been analysed between:

- i) Charitable activities – all expenditure directly related to the objects of the charity, which is charged in the year.
- ii) Governance costs – all expenditure for the running of the charity itself as an organisation.

c) **Fund accounting**

The charity's fund is unrestricted and the Trustees are free to use it in accordance with the charitable objects. The fund is represented mainly by cash.

d) **Cash and cash equivalents**

Cash and cash equivalents comprise current bank account balances and are subject to insignificant risk of change in value.

THE HUMMINGBIRD INITIATIVE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

f) Fixed assets

Tangible fixed assets are included in the balance sheet at cost.

Depreciation is provided on all tangible assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principle rate in use is:

Computer Equipment: 25%
Other Tangible Assets: 25%

2) RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATION

The Trustees were not paid or received any other benefits from employment with the charity during the period neither were they reimbursed expenses during the period.

3) ANALYSIS OF CHARITABLE EXPENDITURE

	2022	2021
	£	£
Hand-washing Project	-	1,585
Bomber Jacket Design	-	281
Food Project & Women's Project	-	5,035
Kanjoo Water Project	3,307	1,694
Maano Water Project	<u>11,539</u>	<u>10,987</u>
	14,846	19,582
Support costs (note 4)	<u>19,209</u>	<u>14,623</u>
	<u>34,055</u>	<u>34,205</u>

THE HUMMINGBIRD INITIATIVE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022
(continued)**

4) SUPPORT COSTS

	Basis of Apportionment	Support Costs £	Governance £	2022 Total £
Staff costs	Actual	12,385	-	12,385
Website costs	Actual	991	-	991
Bank charges	Actual	645	-	645
Insurance	Actual	2,324	-	2,324
Computer expenses	Actual	435	-	435
Advertising and marketing	Actual	1,628	-	1,628
Depreciation of fixed assets	Actual	801	-	801
Independent examiner's fee	Work done	-	644	644
		<u>19,209</u>	<u>644</u>	<u>19,853</u>

	Basis of Apportionment	Support Costs £	Governance £	2021 Total £
Staff costs	Actual	10,688	-	10,688
Travel	Actual	539	-	539
Website costs	Actual	385	-	385
Bank charges	Actual	495	-	495
Insurance	Actual	1,952	-	1,952
Depreciation of fixed assets	Actual	564	-	564
Independent examiner's fee	Work done	-	620	620
		<u>14,623</u>	<u>620</u>	<u>15,243</u>

5) FIXED ASSETS

Cost	Computer Equipment	Other Equipment	Total
At 1st April 2021	1,610	1,595	3,205
Additions	-	-	-
At 31st March 2022	<u>1,610</u>	<u>1,595</u>	<u>3,205</u>
Depreciation			
At 1st April 2021	265	299	564
Charged	<u>402</u>	<u>399</u>	<u>801</u>
At 31st March 2022	<u>667</u>	<u>698</u>	<u>1,365</u>
Net Book Value			
At 31st March 2022	<u>943</u>	<u>897</u>	<u>1,840</u>
At 31st March 2021	<u>1,345</u>	<u>1,296</u>	<u>2,641</u>

THE HUMMINGBIRD INITIATIVE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

6) RECEIVABLES

	2022	2021
	£	£
Prepayments	727	688
Accrued income	<u>242</u>	<u>-</u>
	<u>969</u>	<u>688</u>

7) CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Current account	<u>16,924</u>	<u>17,148</u>

8) PAYABLES: Amounts falling due within one year

	2022	2021
	£	£
Accruals	<u>640</u>	<u>620</u>

9) FUND BALANCE

The charity's fund is unrestricted, and the Trustees are free to use it in accordance with the charitable objects. The fund is represented mainly by cash.

Analysis of the movements in the fund for the current period are presented below.

	2022	2021
	£	£
Fund balance brought forward	19,857	52,271
Incoming resources	33,935	2,411
Resources expended	<u>(34,699)</u>	<u>(34,825)</u>
Fund balance carried forward	<u>19,093</u>	<u>19,857</u>