

**THE HUMMINGBIRD INITIATIVE  
FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 12 MARCH 2019  
TO 31 MARCH 2020**

**Charity Registration Number 1182406**

**Harmer Slater Limited  
Chartered Accountants  
Curzon House  
24 High Street  
Banstead Surrey SM7 2LJ**

**THE HUMMINGBIRD INITIATIVE**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 12 MARCH 2019**  
**TO 31 MARCH 2020**

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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 period from 12 March 2019 to 31 March 2020 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 period from 12 March 2019 to 31 March 2020 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  
Curzon House, 24 High Street  
Banstead, Surrey SM7 2LJ

## 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. The following projects were delivered within the financial year March 2019 to March 2020, in line with THI's objectives.

#### Projects

July 2019

In partnership with The Born Free Foundation, THI assisted with the construction of a Science block for the Kanjoo Secondary School. This helped the school gain accreditation.

January 2020

THI provided 160 text books to Kanjoo School.

February 2020

THI developed a playground for Kanjoo School. This consisted of swings, slides, climbing frames and sea saws.

March 1st 2020

The employment of a Programme Manager, Isaac Okoth and a Project Officer, Purity Murugi.

Now that THI have 2 employees on the ground, the planning and implementation of the projects will be much easier to orchestrate.

## THE HUMMINGBIRD INITIATIVE

### REPORT OF THE TRUSTEES (continued)

#### Future plans

For the coming 2020-2021 year, THI has the following in mind:

- (1) To fence the perimeter of Kanjoo School.
- (2) To provide 131 desks and chairs for students at Kanjoo Secondary
- (3) To extend our involvement to the whole of the Kanjoo sub-location which consists of 19 villages.
- (4) To carry out a survey of farming practices across the whole sub-location in order to identify how best to improve the practices and increase incomes.
- (5) To identify local groups with which THI could collaborate, for example, farming groups, table top banking groups and such like. The idea is that by working with already established groups, more people can be reached.
- (6) To identify and gather information on the various water sources in the sub-location as a basis for planning future water projects.

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.

#### 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 £72,435 Grants to organisations totalled £14,394 and other costs totalled £5,770 leaving net incoming resources for the year of £52,271 and the total funds of the Charity at 31 March 2020 amounted to £52,271.

#### 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 15<sup>th</sup> January 2021 and signed on their behalf by:



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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 period from 12 March 2019 to 31 March 2020, which are set out on pages 5 to 9.

**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.



T W Slater  
ACA CTA  
Harmer Slater Limited  
Curzon House,  
24 High Street  
Banstead, SM7 2LJ

15<sup>th</sup> January 2021

**THE HUMMINGBIRD INITIATIVE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD FROM 12 MARCH 2019 TO 31 MARCH 2020**

	<b>Note</b>	<b>2020</b>	
		<b>£</b>	<b>£</b>
<b>Income and expenditure</b>			
<b>Incoming resources</b>			
Donations received			72,435
<b>Resources expended</b>			
Charitable activities	3	19,564	
Governance costs	4	<u>600</u>	
<b>Total resources expended</b>			<u>20,164</u>
<b>Net incoming resources</b>			52,271
<b>Reconciliation of funds</b>			
<b>Total funds brought forward at 12 March</b>			<u>          -</u>
<b>Total funds carried forward at 31 March</b>	8		<u>52,271</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 2020

	Note	£	2020	£
<b>Current assets</b>				
Receivables	5			642
Cash at bank	6			<u>52,229</u>
<b>Total assets</b>				52,871
<b>Current liabilities</b>				
Payables	7			<u>600</u>
<b>Total assets less current liabilities</b>				<u>52,871</u>
<b>Represented by:</b>				
Unrestricted Fund				
<b>FUND BALANCE</b>	8			<u>52,871</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 15<sup>th</sup> January 2021 and signed on their behalf by:



\_\_\_\_\_  
Catriona Skevington

**Trustee**

## THE HUMMINGBIRD INITIATIVE

### NOTES TO THE ACCOUNTS FOR THE PERIOD FROM 12 MARCH 2019 TO 31 MARCH 2020

#### 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 PERIOD FROM 12 MARCH 2019 TO 31 MARCH 2020 (continued)

#### 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

##### Grants payable

The amount payable in the year comprises:

Grants to Institutions	2020 £
Born Free Foundation	10,411
Griffiths Playground	<u>3,983</u>
	14,394
 Support costs (note 4)	 <u>5,170</u>
	<u>19,564</u>

#### 4) SUPPORT COSTS

	Basis of Apportionment	Charitable Activity £	Governance £	2020 Total £
Staff costs	Actual	2,664	-	2,664
Travel	Actual	182	-	182
Website costs	Actual	2,137	-	2,137
Bank charges	Actual	134	-	134
Insurance	Actual	53	-	53
Independent examiner's fee	Work done	<u>-</u>	<u>600</u>	<u>600</u>
		<u>5,170</u>	<u>600</u>	<u>5,770</u>

#### 5) RECEIVABLES

	2020 £
Prepaid insurance	<u>642</u>

**THE HUMMINGBIRD INITIATIVE**

NOTES TO THE ACCOUNTS  
FOR THE PERIOD FROM 12 MARCH 2019 TO 31 MARCH 2020  
(continued)

6) **CASH AND CASH EQUIVALENTS**

**2020**  
**£**

Current account	<u>52,229</u>
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7) **PAYABLES: Amounts falling due within one year**

**2020**  
**£**

Independent examiner's fees	<u>600</u>
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8) **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.

	<b>2020</b> <b>£</b>
Fund balance brought forward	-
Incoming resources	72,435
Resources expended	<u>(20,164)</u>
Fund balance carried forward	<u>52,271</u>