

DIG DEEP (AFRICA)

England & Wales · Charity number 1148745

Details

Status	Registered
Legal form	Charitable company
Company number	08034496
Registered	2012-08-29
Register	View on the Charity Commission register

Contact

Address	The Circle 33 Rockingham Lane Sheffield S1 4FW
Phone	01143601471
Email	info@digdeep.org.uk
Website	www.digdeep.org.uk

Activities

Objects: CHARITABLE OBJECTS(1) TO PROMOTE SUSTAINABLE DEVELOPMENT IN EAST AFRICA FOR THE BENEFIT OF THE PUBLIC BY:(A) THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES;(B) THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES;(C) THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION; AND(D) SUSTAINABLE DEVELOPMENT MEAN "DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS"

Activities: Dig Deep is an award-winning international development charity securing clean water, safe sanitation & good hygiene for the one million people of Bomet County, Kenya - through planning, projects and partnerships. We are working hand in hand with local communities, business and the Kenyan government to serve Bomet's one million people - half of whom are children.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- Kenya
- Tanzania

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£776,312	£753,685	£393,576	13
2023-12-31	£733,011	£721,154	£370,949	12
2022-12-31	£940,283	£877,963	£359,092	9
2021-12-31	£534,893	£393,149	£296,772	9
2020-12-31	£511,034	£434,496	£155,028	8

Trustees

Name	Role	Appointed
Emily Louise Edna Carey	Chair	2023-02-06
Dr Ania Maria Wanda Grobicki		2022-10-15
Edoardo Troina		2023-02-06
JOHANNA ROSE ZEEVI GREEN		2012-05-03
Lucy Wambere Muthee		2025-07-07
Neeti Mukundrai Anand		2023-02-06
Rhys William Torrington		2023-02-06
Simon Thuo		2025-09-30
Timothy John Darby		2023-02-06

DIG DEEP (AFRICA)

England & Wales - Charity number 1148745

Accounts

2024

Annual Report



Contents

Chair of Trustees' Introduction	1
Vision, Mission & 5 Year Business Plan	2
Practical, Immediate Solutions	12
Long-Term Partnerships for Change	16
Case Study - Seet Spring	20
Fundraising & Governance	22



Chair of Trustees' Introduction

At Dig Deep, we believe that access to clean water, safe toilets, and good hygiene is not just a basic need - it's a fundamental right. It's what enables children to stay healthy and in school, women to unlock new opportunities, and entire communities to thrive.

This year's Annual Report tells a powerful story: of progress, partnership, and the life-changing difference that is made when communities, governments, and supporters come together with a shared purpose.

Despite the global challenges of recent years, I am proud to share that Dig Deep is stronger than ever. Our long-term strategy in Bomet County - rooted in collaboration, local leadership, and data-driven action - is already delivering transformational results. Through the launch of the Bomet County WASH Masterplan and the expansion of the WASH Hub, we are not just providing immediate solutions - we are helping to build sustainable systems that will benefit Bomet's one million residents for generations to come.

In 2024 alone, thanks to your support:

- Over 9,000 people gained access to clean water
- Over 86,000 people strengthened their sanitation and hygiene practices
- 1,000 schoolchildren now have the safe water and facilities they need to learn and grow
- And critically, the ongoing expansion of the Bomet WASH Hub and Dig Deep's appointment to the Bomet K-WASH Task Force, ensuring that our systems-strengthening approach can influence national efforts towards Universal WASH Access.

None of this would be possible without the incredible dedication of our staff, volunteers, donors, and partners. Your commitment has made a real and lasting impact — and with your continued support, we are confident that together we can deliver our 2023–2027 Business Plan and help make clean water, safe toilets, and good hygiene a reality for every resident of Bomet County.

On behalf of the Board of Trustees, I extend our heartfelt thanks to every individual, foundation, and partner who has journeyed with us this year. You are helping to build a future where no one has to give a second thought to where their water comes from, or where they go to the toilet — a future built on health, dignity, and opportunity for all.

Thank you for standing with us. We look forward to all that we will achieve together in the year ahead.

Emily Carey

Chair of Trustees, Dig Deep

Vision, Mission & 5 Year Business Plan



Our Vision

At Dig Deep, we believe everyone has a fundamental right to clean water, safe sanitation and good hygiene (WASH) through the achievement of UN Sustainable Development Goal 6.



Our Mission

Our mission is to collaborate with the Kenyan government, local businesses and communities to transform access to these vital services for the **1 million people of Bomet County, Kenya.**



Who We Are

Our award winning team team is made up of 30 Kenyan and British staff & trustees supported by 300+ volunteers. Our office is located in the heart of the communities we serve in Bomet County.

The Need

Bomet County is famous for producing Olympian runners and world-class coffee and tea. However, the county faces serious barriers that are holding back its 1 million people, over 50% of whom are children. Most people live in rural communities and get by using their land to grow what they can and by selling anything extra they have at the market. There are high levels of poverty, with the median household daily wage just over £3. Malnutrition is a serious problem with 36% of children being impacted by stunting. Local health care is overwhelmed by easily preventable waterborne diseases and water sources are heavily polluted, impacting biodiversity.

A critical underlying cause of these challenges is that in the county 2 out of 3 people don't have clean water, over half don't have safe toilets and children don't have access to basic hygiene education. This means that women and children spend hours every day walking to collect water, which is often dirty, or to find a safe place to go to the toilet. Dirty water and poor hygiene spread disease, meaning even more time is lost to sickness - time that could have been spent on work or education.

Through helping children and their families to realise their right to clean water, safe toilets and good hygiene, your support saves lives, improves education, empowers women and girls and strengthens livelihoods.

The Bomet County WASH Master Plan

To set out how we will achieve our mission in 2022 we supported The County Government of Bomet to launch the 'Bomet County Water, Sanitation and Hygiene (WASH) Masterplan' which:

- Provides a Road-map towards Universal WASH access for every resident of Bomet County.
- Includes plans for improving all areas of WASH in Bomet County (including institutional strengthening, not just infrastructure).
- Is fully costed, and sets out a mechanism for funding.

The aim of the Masterplan is to achieve Basic WASH access for all residents of Bomet County by 2036 for water, and by 2030 for sanitation and hygiene. This means that every resident of the county will have a clean and reliable source of water within 1km of their house; an improved sanitation facility on their premises that meets their needs; and a place to wash their hand with soap. For more read the Executive Summary, full Masterplan and national press coverage.

Progress towards universal access is monitored through detailed surveys covering all 1 million residents of the county which are publicly available via the Bomet County WASH Dashboard.



Driving the Bomet County WASH Masterplan - 2023-27

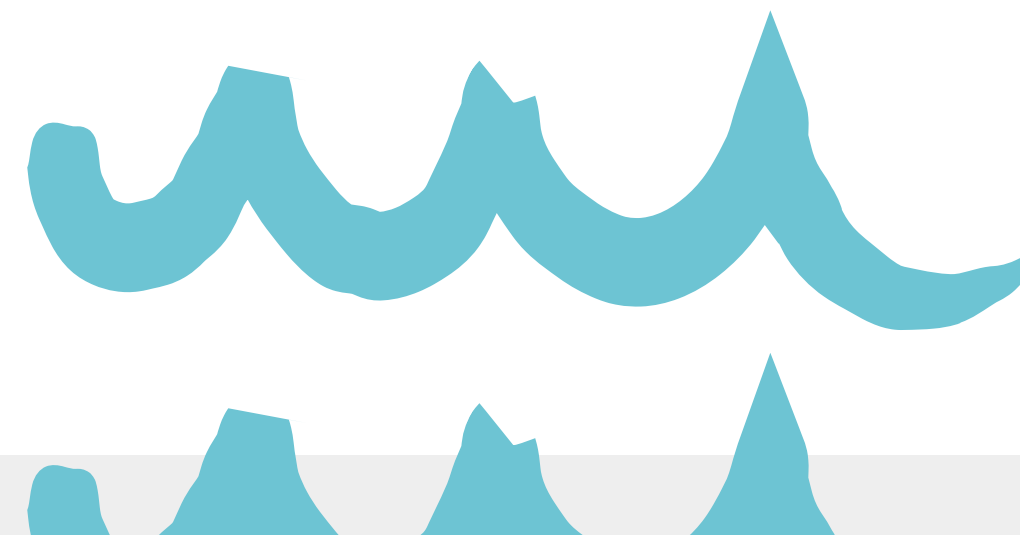
We recognise that County Government of Bomet is the responsible body with the mandate to lead on the delivery of the WASH Masterplan; we as an external agency must support and build their capacity to lead and succeed, so that the improvements we make together are sustained. Therefore, during this period Dig Deep's role is to deliver two complementary catalytic investments:

- 1. Practical Immediate Solutions:** delivering projects which directly reach people whilst providing models of WASH services that work
- 2. Long-Term Partnerships for Change:** supporting the rapid achievement of the 'Institutional Strengthening Objectives' of the Bomet WASH Masterplan through increasing the mandate, capabilities and resources of the Bomet WASH Hub.

WASH Hub

- In 2020 Dig Deep supported Bomet County to establish the WASH Hub - a new government department dedicated to creating and delivering the Bomet WASH Masterplan
- The WASH HUB is now coordinating the work of County Government of Bomet, Bomet Water and Sanitation Company, Kenyan Society of the Red Cross, World Vision & Aqua Clara & Dig Deep
- The WASH Hub already enhancing our collective impact with potential to achieve much more once its mandate, capabilities and resources have been increased

The objectives for delivering on this work as agreed in the Memorandum of Understanding between the County Government of Bomet & Dig Deep are as follows.

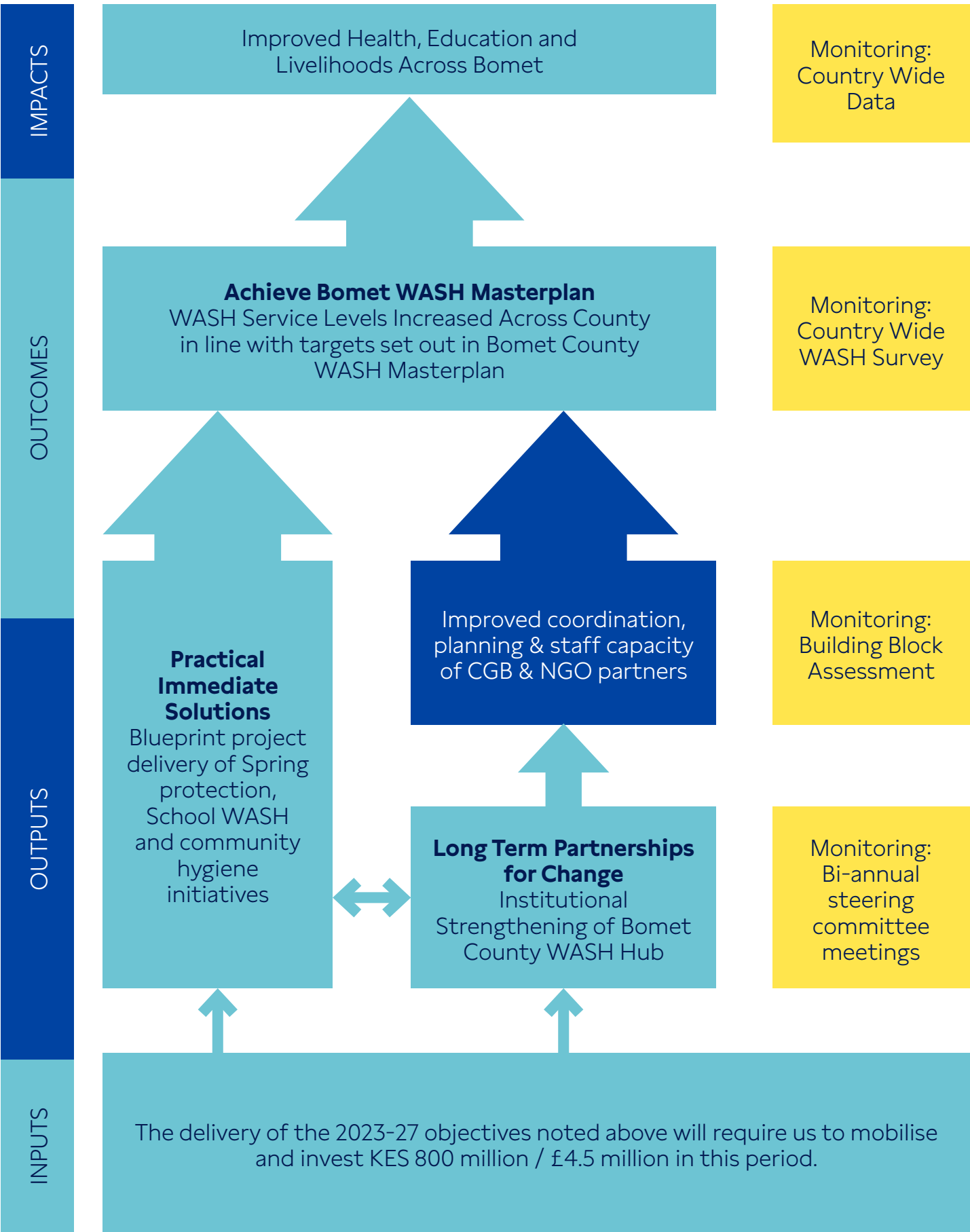


Practical Immediate Solutions	Long-Term Partnerships for Change
Delivering 'Blueprint' projects for scaling through the Bomet WASH Masterplan: 1. Construction of 81 water projects providing 80,000 people with clean water 2. Construction and training projects at 29 schools providing 11,000 children with clean water, safe toilets, and good hygiene 3. Construction of 2,000 household toilets to create Open defecation-free communities for 188,000 people	Increasing the mandate, capabilities and resources of the Bomet WASH Hub: 1. Digitising WASH monitoring for the entire county 2. Improve coordination, data sharing and training available amongst all WASH partners 3. Holding biannual steering committee meetings basis to review progress towards the goals of the Masterplan

The delivery of these objectives will require us to mobilise and invest ~800 million KES / ~£4.5 million between 2023-2027



Theory of Change



Progress towards mission in 2024

2024 WRAPPED

IT'S BEEN A BUSY YEAR! WE USED PRACTICAL IMMEDIATE SOLUTIONS...

- Helping **4 schools** to gain access to clean water and safe sanitation, **IMPROVING EDUCATION FOR OVER 1,000 STUDENTS A YEAR**
- Delivering sanitation, hygiene and menstrual health education to **44,962 CHILDREN AND COMMUNITY MEMBERS** resulting in **every household in 80 villages** having a toilet and place to wash their hands

CREATING CLEAN DRINKING WATER
FOR OVER **9,670 PEOPLE**

SUPPORTING 52,298 PEOPLE
to further improve their access to sanitation in **126 villages**.

Continuing to pilot Bomet County's **first ever** service for **COLLECTING AND SAFELY DISPOSING OF** used menstrual pads

AND PLANNED FOR THE LONG TERM...

- Launching the new expanded HQ for the **BOMET COUNTY WASH HUB** for the government and NGO partners to **share data, coordinate programmes** and **provide training**.
- And facilitating a **WEEK-LONG MASTERCLASS** in how to **digitise the planning and long-term maintenance** of water and sanitation systems.

THANK YOU FOR YOUR SUPPORT THIS YEAR - WE REALLY COULD NOT DO IT WITHOUT YOU!

Dig Deep





Clean drinking water for over 9,000 people

In Bomet County, Kenya, 2 in 3 people don't have access to clean water. This means that every day, women and children walk for hours to collect water—water that is often unsafe to drink. But thanks to your support, we're working with local communities to change this for good.

At the end of 2023, we carried out a county-wide survey of all 1 million residents, identifying the most effective ways to bring safe water to more people. One of the best solutions? Protecting natural springs—a simple but powerful technology that transforms what looks like a muddy puddle into a clean, sustainable water source for entire communities.

Spring protection doesn't just provide clean water—it safeguards Indigenous forests, ensuring a lasting water supply for generations to come. Community water committees are trained to manage and protect these vital ecosystems, creating long-term, locally-led change - and because of this work, families now have enough clean water not just for drinking, but also for irrigation—helping improve nutrition and livelihoods.

Over this year, we've been able to complete 7 new projects, bringing clean water to over 9,000 people.

Supporting over 86,000 people to improve their access to sanitation and hygiene

At Dig Deep, we know it's local people that will overcome the water and sanitation crisis, and it's our job to help them dramatically speed this up. That's why we're incredibly proud to have again expanded our sanitation & hygiene promotion programme this year, providing ongoing training and support to 270 Community Health Promoters (CHPs) across Bomet County.

For context, every village in Kenya has a CHP—a dedicated, part-time government health worker who delivers essential health education and services at the grassroots level. Working in their own communities, these frontline changemakers form the backbone of Kenya's health system.

By partnering with these incredible individuals, we're equipping them with the skills and resources to:

- Educate their neighbours on the life-saving benefits of improved sanitation & hygiene
- Promote affordable toilet improvement technologies, making safe sanitation accessible to more families
- Strengthen the existing health system, ensuring lasting change

"The point where we used to collect water, we used to enter into the mud...when you fell, you might take a lot of time because you need to pull out the jerrycan from the mud...since they have piped the water we have gotten enough time to go and do some other duties such plucking tea which assists our livelihoods"

Beatrice Rono
Local Resident

"[Before the project] we could sometimes collect muddy water or dirt from the jerrycans would remain in the hole, and it was not healthy. We could have outbreak of stomach aches among residents. but now in terms of health, it is better, as we do not get such cases anymore. We have improved as a village and as a community"

Faith Langat
Local Resident

"As WASH County Coordinator I want to really appreciate our partner Dig Deep for the work they are doing in our county...it has really supported us a lot. So far in CLTS [Community Led Total Sanitation] we have done 270 villages declared ODF [Open Defecation Free]. This will assist in ensuring that the diseases are controlled...if you check the 270 villages that have been declared ODF and you compare them with the statistics from health facilities at other villages, you see that diarrheal diseases are reduced. This means that the county government is not spending so much on purchasing drugs and can channel this money to other projects like building schools. We want to thank the Croda Foundation specifically - we are really appreciating so much because we know your support will ensure that sanitation issues and good hygiene are solved"

Dennis Langat, County Government of Bomet WASH Coordinator

The impact? Through this programme, this year these incredible CHPs have supported over 25,000 people to achieve the internationally recognised status of Open Defecation Free villages, which means that every household has a toilet and place to wash their hands for the first time. They have also continued to support 86,000 people who we have supported to achieve this status in recent years to build on this achievement by improving the sustainability and hygiene of their new latrines.

This matters because diarrhoea remains the second leading cause of childhood mortality in Kenya, but access to safe toilets and handwashing facilities can cut the risk in half.

Improving education for 1,000 children a year

In Bomet County, Kenya, only 22% of schools have basic access to water, and just 40% have safe toilets. Without these essentials, diseases spread, children miss school, and girls face particular challenges during menstruation, risking their education and future. Dirty water and poor sanitation don't just cause illness—they drive malnutrition and stunting, affecting over 35% of Bomet's population and locking families in cycles of poverty.

This year we were able to change this for 1,000 primary school children attending 4 primary schools.

We worked with each of these school to install Rainwater Harvesting Systems that capture clean water directly from school rooftops. Simple, low-maintenance, and reliable, these systems ensure safe drinking water year-round, empowering schools to manage their water needs independently. Alongside clean water, we build Ventilated Improved Pit (VIP) Latrines that stand strong against Bomet's unstable soils. These toilets are safe, private, and built to last over 20 years, giving children dignity and security.

Access alone isn't enough. That's why we invest in Hygiene and Menstrual Health Training, delivered by local Community Health Practitioners. Through school clubs, role plays, and songs, children learn essential hygiene practices and menstrual health management, breaking taboos and building confidence.



"We have seen that the health of our learners and teachers has improved... enrollment is going up...and since this project absenteeism is very low"

Joseph Soi,
Head Teacher

"I want to appreciate the work... this will make our learning go on well...especially the toilets"

Beatrice Rotich,
Head Teacher

Long-Term Partnerships for Change



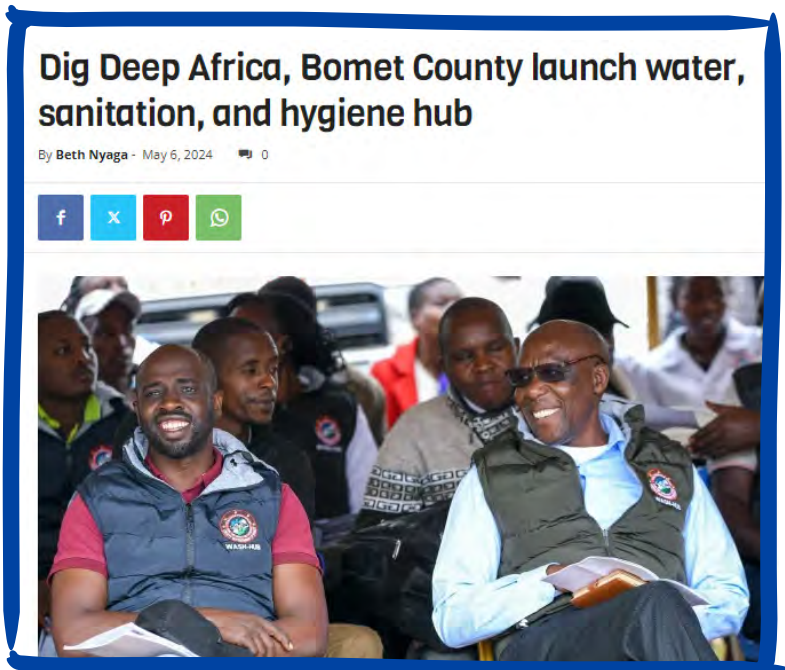
Expansion of the Bomet County WASH Hub

In 2021, we supported the County Government of Bomet in launching the Bomet County WASH Hub - a pivotal step forward in tracking progress towards Open Defecation Free (ODF) communities through Community-Led Total Sanitation (CLTS). But from the outset, our shared ambition has gone far beyond tracking CLTS alone.

Together, we are building a Hub that will sit at the very heart of all water, sanitation, and hygiene (WASH) activity in Bomet County. The WASH Hub exists to speed up our collective progress towards universal water and sanitation access in the county through providing 'one-stop shop' for the national government, county government and NGO partners to:

- Share data
- Co-ordinate programmes
- Provide training

To bring this vision to life, this year we relocated the Hub to larger, purpose-built offices within Bomet Health Centre. The new facility includes PV solar panels for uninterrupted power, a technology demonstration space, and a fully equipped conference and training room - ready to welcome WASH experts from across Kenya and beyond.



The new site was opened by the Governor of Bomet County, with the ceremony attended by the Chair of the Kenya Society of the Red Cross (the largest NGO in Kenya).

Since it's opening the newly expanded center has been in constant use and is now stewarding the work of County Government of Bomet's department of water & environment, health, education and ICT; the Bomet Water and Sanitation Company (BOMWASCO); and the local work of the Kenyan Society of the Red Cross, World Vision, Aqua Clara & (of course) Dig Deep.

Data-driven planning | Partnership with mWater

In December 2023 we have partnered with the County Government of Bomet to create the first digital map of water and sanitation access across the entire county. To achieve this we undertook a survey covering over 10,500 households in Bomet County, providing a representative sample of all 1 million residents across all 25 Wards, and covering questions addressing access to Water, Sanitation, Hygiene and Menstrual Health.

This year, our focus switched to ensuring that local water and sanitation providers have the skills to use this data to deliver improved water and sanitation

To do this we launched our partnership with mWater. If you haven't heard of it, mWater is the platform we have already used to digitise the WASH data in Bomet County and we believe is the best available tool for creating the dynamic data repository needed for K-WASH. The software can be described as a combination of Google Forms for survey data collection, Excel for data cleaning, ArcGIS for spatial analysis, PowerBI for dashboard creation, and QuickBooks for utility fee collection

Through the WASH Hub, we were able to partner with the mWater team to run a week long master class attended by numerous County Government of Bomet departments; our partner NGOs in Bomet County; as well as representatives of the ICT department of the neighbouring County Government of Kericho.

Through this process, we took another step towards empowering all participants to manage all WASH-related data through one unified platform - greatly strengthening the ability of the county to plan, monitor and finance its water and sanitation systems.



Sharing our learning - Appointment to the K-WASH taskforce

In mid-2024, the World Bank launched the Kenya WASH Programme (K-WASH) — a \$450 million initiative that will run through to 2028. Around \$250 million will be delivered through a combination of loans and grants to the Kenyan Government, with 19 counties, including Bomet, eligible to participate.

K-WASH's priorities—from rural water supply to sanitation market development and strengthening the capacity of service providers — align closely with Dig Deep's proven approach.

This programme offers a once-in-a-generation opportunity to embed the systems-strengthening model we have pioneered in Bomet into a large-scale, nationally backed effort, making real strides towards achieving universal access to clean water, safe sanitation, and good hygiene across the county.

We're proud to share that, at the end of 2024, Dig Deep was formally appointed to the Bomet County K-WASH Task Force. Our appointment reflects the leadership role we have already played in shaping Bomet's WASH future — from creating the County WASH Masterplan, to digitising critical data, to launching the WASH Hub.

Today, we are working hand-in-hand with the Task Force to ensure that Bomet seizes this remarkable opportunity — building sustainable systems, unlocking investment, and accelerating progress for the 1 million people we serve.



Case Study - Seet Spring

Through helping children and their families to realise their right to these vital services, our supporters save lives, improve education, empower women & girls and strengthen livelihoods.

One of these projects is at Seet Village and you can see the impact for yourself!

[Click here](#) or on the play button below to watch a short video.



Fundraising & Governance

We're proud to share that, after weathering the challenges of the 2020–2022 pandemic, Dig Deep's income has once again returned to strong and sustained growth. This marks an exciting milestone in our journey to deliver clean water, safe toilets, and good hygiene to every resident of Bomet County.

Today, almost half of our income is raised through Dig Deep Challenges — a social enterprise we founded to power our mission by creating life-changing fundraising events and promoting ethical tourism across East Africa. Our biggest event, the annual Kilimanjaro climb, remains a shining example of what's possible when passionate people come together. In 2024, over 100 incredible volunteers stepped up to the challenge, pushing their limits to create lasting change.

The other half of our vital support comes from our long-term corporate and foundation partners, and the extraordinary generosity of individuals who share our vision. Their belief in our mission strengthens not only our work but the future we are building alongside the communities we serve.

Outlook for 2025 and beyond

Looking ahead, the Board is confident that Dig Deep will continue to grow its impact across Bomet County.

Our strategy has already delivered transformational results - achieving progress faster than we had imagined. Building on this momentum, we are confident that we will continue to attract the resources needed to deliver our 2023–2027 Business Plan in full.

Together with our partners and the communities we serve, we remain firmly committed to driving forward our mission: ensuring that every one of Bomet's 1 million residents can access clean water, safe toilets, and good hygiene - the foundation for healthier lives, stronger livelihoods, and a more resilient future.

Vote of thanks

Above all, we again thank our donors, supporters and volunteers, without whom none of our work would be possible. Special thanks to our Kilimanjaro volunteer fundraisers who have worked so hard to support the charity; The Clarkson Foundation; The Croda Foundation, The Headley Trust, The Waterloo Foundation, Stiftung Drittes Millennium, The Allan and Nesta Ferguson Foundation, the Solomon Family Charitable Trust, the Peter Stebbings Memorial Charity, Axis Capital, Souter Charitable Trust, the Open Gate Trust & The Schroder Charitable Trust; as well as every individual supporter who have made gifts large and small - our work would not be possible without you.

The board of trustees would also like to thank Dig Deep's staff for all their hard work over the year. In Kenya, the team have played a critical leadership role in Bomet County and nationally, and in the UK our team has managed the continued delivery of our flagship fundraising events whilst simultaneously developing new income streams.





Company no. 08034496
Charity no. 1148745

Dig Deep (Africa)
Report and Unaudited Financial
Statements
31 December 2024

Dig Deep (Africa)

Reference and administrative details

For the year ended 31 December 2024

Company number	08034496	
Charity number	1148745	
Registered office and operational address	The Circle, 33 Rockingham Lane Sheffield England S1 4FW	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Neeti Anand Emily Carey Timothy Darby David Fitzsimmons Peter Fitzsimmons Celine Gilart Johanna Green Ania Grobicki Dionne Harrison Sharmila Mehta Sarah Pelham Rhys Torrington Edoardo Troina Ian Wyatt Chair Resigned 8 February 2024 Resigned 5 November 2024 Resigned 2 September 2024 Resigned 3 June 2024	
Chief executive	Ben Skelton	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ Cooperative Bank Bomet Branch PO Box 501 - 20400 Bomet Branch Kenya Standard Chartered Bank Westlands Branch PO Box 14438-00800 Nairobi Kenya	
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

Dig Deep (Africa)

Report of the trustees

For the year ended 31 December 2024

Reference and administrative information set out on page 27 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Directors Report

Please see the attached Annual Report 2024 (pages 1 to 25).

Financial review

The consolidated Statement of Financial Activities shows a net increase in funds of £22,627 (2023: £11,857).

The group has free reserves of £246,156 (2023: £242,093) and restricted funds of £147,060 (2023: £128,856). The reserves policy set by the trustees is to maintain free reserves at a level that would at least cover the costs required to wind down the organisation, three months worth of programme operational costs plus any challenge event costs held for the following year, which is calculated to be £218k. The current free reserves are £246k, therefore sufficient funds are held.

Subsidiary company

The achievements and performance of the charity's subsidiary company for the year ended 31 December 2024 was as follows:

Dig Deep Challenges Limited through its trading activities made a profit of £19,949 (2023: 44,503) before gift aid payments made to Dig Deep (Africa) of £19,590 (2023: £44,503). Closing shareholders' funds were £359 (2023: £nil).

Structure, governance and management

The charity is a company limited by guarantee (number 08034496) and a registered charity (number 1148745). On 31 July 2013, the charitable company took over the assets and liabilities of Dig Deep (Africa) (registered charity number 1121493) and started trading.

The management of the charity is carried out by the trustees and the Chief Executive.

The trustees meet at regular intervals throughout the year to review the charity's strategy and performance, approve plans and monitor budgets.

The day to day operations of the charity are carried out by Ben Skelton, the Chief Executive.

Members of the Board of Trustees give their time voluntarily. When appointing Trustees, the charity places emphasis on the skills, knowledge and experience that is required for the Board to adhere to undertake its responsibilities effectively. Nominations for potential Board members come from a variety of sources and the process may include personal approaches to potential candidates. Induction and training for Board members is personalised on the basis of their existing skills, knowledge and experience to reflect any prior knowledge that they have of the charity.

The charitable company also controls Dig Deep Challenges Limited (registered company number 0591740), a company limited by guarantee. The company was incorporated on 1 July 2013 and started trading on 1 August 2013.

Dig Deep (Africa)

Report of the trustees

For the year ended 31 December 2024

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the charity and the group for the year. In preparing those 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 judgements and accounting 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 and the group and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the group and parent charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 22 September 2025 and signed on their behalf by

Emily Carey

Emily Carey
Chair of Trustees, Dig Deep

Independent examiner's report

To the trustees of

Dig Deep (Africa)

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising Dig Deep (Africa) ('the Company') and its subsidiary undertakings for the year ended 31 December 2024, which are set out on pages 32 to 49.

Responsibilities and basis of report

As the trustees of the Company you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Charities Act 2011 ('the Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both the Company and the Group are not required by company law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the consolidated accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

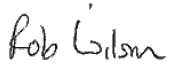
- (1) accounting records were not kept in respect of the Company and the Group as required by section 130 of the 2011 Act and, with respect to the subsidiaries, as required by section 386 of the Companies Act 2006; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent examiner's report

To the trustees of

Dig Deep (Africa)

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.



Date: 22 September 2025

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Dig Deep (Africa)**Consolidated statement of financial activities** *(incorporating an income and expenditure account)***For the year ended 31 December 2024**

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	3	255,015	59,098	314,113	279,462
Charitable activities	4	-	462,199	462,199	453,549
Total income		<u>255,015</u>	<u>521,297</u>	<u>776,312</u>	<u>733,011</u>
Expenditure on:					
Raising funds		-	56,319	56,319	55,616
Charitable activities		<u>240,035</u>	<u>457,331</u>	<u>697,366</u>	<u>665,538</u>
Total expenditure	6	<u>240,035</u>	<u>513,650</u>	<u>753,685</u>	<u>721,154</u>
Net income		14,980	7,647	22,627	11,857
Transfers between funds		<u>3,224</u>	<u>(3,224)</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	18,204	4,423	22,627	11,857
Reconciliation of funds:					
Total funds brought forward		<u>128,856</u>	<u>242,093</u>	<u>370,949</u>	<u>359,092</u>
Total funds carried forward		<u><u>147,060</u></u>	<u><u>246,516</u></u>	<u><u>393,576</u></u>	<u><u>370,949</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Dig Deep (Africa)

Consolidated balance sheets

As at 31 December 2024

	Note	The group 2024 £	The group 2023 £	The charity 2024 £	The charity 2023 £
Fixed assets					
Tangible assets	10	<u>360</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>360</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current assets					
Debtors	13	10,565	4,763	119,444	97,906
Cash at bank and in hand		<u>388,703</u>	<u>369,336</u>	<u>276,893</u>	<u>275,697</u>
		399,268	374,099	396,337	373,603
Liabilities					
Creditors: amounts falling due within 1 year	14	<u>(6,052)</u>	<u>(3,150)</u>	<u>(2,940)</u>	<u>(2,473)</u>
Net current assets		<u>393,216</u>	<u>370,949</u>	<u>393,397</u>	<u>371,130</u>
Net assets		393,576	370,949	393,397	371,130
Funds	16				
Restricted funds		147,060	128,856	147,060	128,856
Unrestricted funds					
Designated funds		-	160,824	-	160,824
General funds		<u>246,516</u>	<u>81,269</u>	<u>246,337</u>	<u>81,450</u>
Total charity funds		<u><u>393,576</u></u>	<u><u>370,949</u></u>	<u><u>393,397</u></u>	<u><u>371,130</u></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

Dig Deep (Africa)

Consolidated balance sheets

As at 31 December 2024

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 22 September 2025 and signed on their behalf by

Emily Carey

Emily Carey
Chair of Trustees, Dig Deep

Dig Deep (Africa)**Consolidated statement of cash flows****For the year ended 31 December 2024**

	2024	2023
	£	£
Cash used in operating activities:		
Net movement in funds	22,627	11,857
Adjustments for:		
Depreciation charges	179	-
Increase in debtors	(5,802)	(1,763)
Increase / (decrease) in creditors	2,902	(3,016)
Net cash provided by operating activities	19,906	7,078
Cash flows from investing activities:		
Purchase of tangible fixed assets	(539)	-
Net cash used in investing activities	(539)	-
Increase in cash and cash equivalents in the year	19,367	7,078
Cash and cash equivalents at the beginning of the year	369,336	362,258
Cash and cash equivalents at the end of the year	388,703	369,336

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies

a) General information and basis of preparation

Dig Deep (Africa) is a charitable company limited by guarantee registered in England and Wales. The registered office address is The Circle, 33 Rockingham Lane, Sheffield, England, S1 4FW.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dig Deep (Africa) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Group accounts

These financial statements consolidate the results of the charitable company and its wholly-owned (controlled) subsidiary on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, and cash flows for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by FRS 102 and section 408 of the Companies Act 2006.

c) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been wholly allocated to charitable activities based on the minimal resources spent on raising funds.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	33.33% straight line
--------------------	----------------------

Items of equipment are capitalised where the purchase price exceeds £500.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies (continued)

n) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations and legacies	180,934	98,528	279,462
Charitable activities	-	453,549	453,549
Total income	<u>180,934</u>	<u>552,077</u>	<u>733,011</u>
Expenditure on:			
Raising funds	-	55,616	55,616
Charitable activities	<u>120,794</u>	<u>544,744</u>	<u>665,538</u>
Total expenditure	<u>120,794</u>	<u>600,360</u>	<u>721,154</u>
Net income / (expenditure)	60,140	(48,283)	11,857
Transfers between funds	<u>(14,076)</u>	<u>14,076</u>	<u>-</u>
Net movement in funds	<u>46,064</u>	<u>(34,207)</u>	<u>11,857</u>

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

3. Income from donations and legacies

	Restricted £	Unrestricted £	2024 Total £
Grants and donations:			
Clarkson Foundation	100,000	-	100,000
Waterloo Foundation	72,000	-	72,000
Headley Trust	40,000	-	40,000
Stiftung Drittes Millennium	31,178	-	31,178
Kenyan Government's Constituency Development Fund	6,837	-	6,837
Solomons Trust	5,000	-	5,000
Other small grants and donations	-	59,098	59,098
Total income from donations and legacies	255,015	59,098	314,113

Prior period comparative

	Restricted £	Unrestricted £	2023 Total £
Grants and donations:			
Waterloo Foundation	69,514	-	69,514
Croda Foundation	51,195	-	51,195
Headley Trust	40,000	-	40,000
Coles-Medlock Foundation	7,500	-	7,500
Richard Solomons Charitable Trust	4,500	-	4,500
James Tudor Foundation	3,000	-	3,000
Stiftung Drittes Millennium	2,725	-	2,725
The Carmela and Ronnie Pignatelli Foundation	2,500	-	2,500
Other small grants and donations	-	98,528	98,528
Total income from donations and legacies	180,934	98,528	279,462

4. Income from charitable activities

	2024 £	2023 £
Challenge events	462,199	453,549

All income from charitable activities in the current and prior period was unrestricted.

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

5. Government grants

The charitable company receives government grants, defined as funding from the Kenyan Government to fund charitable activities. The total value of such grants in the period ending 31 December 2024 was £6,837 (2023: £nil). There are no unfulfilled conditions or contingencies attaching to these grants in 2024.

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Costs of generating voluntary income	56,319	-	-	56,319
Practical immediate solutions	-	203,768	-	203,768
Long-term partnerships for change	-	112,339	-	112,339
Challenge event programme - direct costs of challenge events (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people)	-	191,153	-	191,153
Challenge event programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people)	-	121,513	-	121,513
Finance and governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	-	68,593	68,593
Sub-total	56,319	628,773	68,593	753,685
Allocation of support and governance costs	-	68,593	(68,593)	-
Total expenditure	56,319	697,366	-	753,685

Total governance costs in 2024 were £4,890 (2023: £600).

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Costs of generating voluntary income	55,616	-	-	55,616
Practical immediate solutions	-	139,653	-	139,653
Long-term partnerships for change	-	140,845	-	140,845
Challenge event programme - direct costs of challenge events (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people)	-	234,226	-	234,226
Challenge event programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people)	-	93,490	-	93,490
Finance and governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	-	57,324	57,324
Sub-total	55,616	608,214	57,324	721,154
Allocation of support and governance costs	-	57,324	(57,324)	-
Total expenditure	55,616	665,538	-	721,154

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

7. Net movement in funds

This is stated after charging:

	The group	
	2024	2023
	£	£
Depreciation	179	-
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination	4,400	2,550
▪ Other services	700	600

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities.

8. Staff costs and numbers

Staff costs were as follows:

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Salaries and wages	303,466	242,078	152,203	147,885
Social security costs	20,737	15,016	11,138	11,573
Pension costs	6,462	5,615	3,113	3,834
	330,665	262,709	166,454	163,292

The 2023 comparatives have been corrected to include the Kenyan team.

One employee earned more than £60,000 during the year (2023: no employees earned more than £60,000 during the year).

The key management personnel of the charitable company comprise the Trustees and the Chief Executive. The total employee benefits of the key management personnel were £70,353 (2023: £64,590).

	The group		The charity	
	2024	2023	2024	2023
	No.	No.	No.	No.
Average headcount	13	12	8	9

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The subsidiary company distributes any profits to the charity and therefore no corporation tax is payable.

Dig Deep (Africa)**Notes to the financial statements****For the year ended 31 December 2024****10. Tangible fixed assets****Group****Computer
equipment
£****Cost**

At 1 January 2024

11,763

Additions in year

539

Disposals in year

(7,575)

At 31 December 2024

4,727**Depreciation**

At 1 January 2024

11,763

Charge for the year

179

Disposals in year

(7,575)

At 31 December 2024

4,367**Net book value****At 31 December 2024**360

At 31 December 2023

-**Charity****Computer
equipment
£****Cost**

At 1 January 2024

2,732

Disposals in year

(1,158)

At 31 December 2024

1,574**Depreciation**

At 1 January 2024

2,732

Disposals in year

(1,158)

At 31 December 2024

1,574**Net book value****At 31 December 2024**-

At 31 December 2023

-

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

11. Subsidiary undertakings

Dig Deep Challenges Limited

The charitable company has control of 100% of the assets and trade of Dig Deep Challenges Limited, a company limited by guarantee. The company organises challenge events with the aim of generating profits which it can donate to its parent. The company was incorporated on 1 July 2013 and started trading on 1 August 2013 (company number 08591740).

	2024 £	2023 £
Turnover	400,757	400,378
Cost of sales	(354,498)	(333,207)
Gross profit	46,259	67,171
Other operating income	1,425	-
Administrative expenses	(27,918)	(67,485)
Operating profit	19,766	(314)
Interest receivable	183	314
Profit on ordinary activities	19,949	-
Gift aid to parent undertaking	(19,590)	-
Profit for financial year	359	-
The aggregate of the assets, liabilities and funds was:		
	2024 £	2023 £
Assets	122,734	98,753
Liabilities	(122,375)	(98,753)
Funds	359	-

12. Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2024 £	2023 £
Gross income	393,536	376,822
Results for the year	22,267	11,857

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

13. Debtors

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Amounts owed by group undertakings	-	-	119,444	97,906
Accrued income and prepayments	10,565	4,763	-	-
	<u>10,565</u>	<u>4,763</u>	<u>119,444</u>	<u>97,906</u>

14. Creditors: amounts falling due within 1 year

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Accruals	5,071	3,150	2,940	2,473
Other taxation and social security	981	-	-	-
	<u>6,052</u>	<u>3,150</u>	<u>2,940</u>	<u>2,473</u>

15. Analysis of group net assets between funds

	Restricted funds	General funds	Total Funds
	£	£	£
Tangible fixed assets	-	360	360
Current assets	147,060	252,208	399,268
Current liabilities	-	(6,052)	(6,052)
Net assets at 31 December 2024	<u>147,060</u>	<u>246,516</u>	<u>393,576</u>

Prior year comparative	Restricted funds	Designated funds	General funds	Total Funds
	£	£	£	£
Current assets	128,856	160,824	84,419	374,099
Current liabilities	-	-	(3,150)	(3,150)
Net assets at 31 December 2023	<u>128,856</u>	<u>160,824</u>	<u>81,269</u>	<u>370,949</u>

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

16. Movements in group funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2024 £
Restricted funds					
Kenyan Government's Constituency Development Fund	-	6,837	(8,056)	-	(1,219)
Waterloo Foundation	25,045	72,000	(37,210)	(791)	59,044
Headley Trust	28,731	40,000	(30,488)	1,405	39,648
Croda Foundation	51,195	-	(51,195)	-	-
James Tudor Foundation	3,000	-	(3,000)	-	-
Souter Charitable Trust	308	-	(308)	-	-
The Carmela and Ronnie Pignatelli	2,500	-	(2,500)	-	-
Coles-Medlock Foundation	5,773	-	(5,496)	(277)	-
Solomons Charity Trust	4,500	5,000	(4,858)	-	4,642
Clarkson Foundation	1,968	100,000	(60,316)	3,293	44,945
Stiftung Drittes Millennium	5,836	31,178	(36,608)	(406)	-
Total restricted funds	128,856	255,015	(240,035)	3,224	147,060
Unrestricted funds					
<i>Designated funds:</i>					
Business development	160,824	-	-	(160,824)	-
Total designated funds	160,824	-	-	(160,824)	-
General funds	81,269	521,297	(513,650)	157,600	246,516
Total unrestricted funds	242,093	521,297	(513,650)	(3,224)	246,516
Total funds	370,949	776,312	(753,685)	-	393,576

Purposes of restricted funds

Kenyan Government's Constituency
Development Fund

This fund supports constituency-level development projects that combat poverty at the grassroots. This is part of a multi-year co-funding agreement to provide 19 schools with safe sanitation in Bomet County, Kenya.

Waterloo Foundation

Funding to support the delivery of the Bomet WASH Masterplan including the county wide WASH survey and the development of the county's WASH Hub.

Headley Trust

Funding towards the improvement of water, sanitation and hygiene in Bomet County, Kenya.

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

16. Movements in group funds (continued)

Purposes of restricted funds (continued)

Croda Foundation	Funding towards rainwater harvesting implementation at four schools, implementing Community Led Total Sanitation (CLTS) at 80 villages, construction of two new spring protection projects and committee training.
James Tudor Foundation	Funding towards costs of delivering Community Led Total Sanitation (CLTS) training at 80 villages.
Souter Charitable Trust	Funding towards costs of delivering Community Led Total Sanitation (CLTS) training at 80 villages.
The Carmela and Ronnie Pignatelli	Funding towards costs of delivering Community Led Total Sanitation (CLTS) training at 80 villages.
Coles-Medlock Foundation	Funding towards delivering school hygiene and MHM training.
Solomons Charity Trust	Funding towards costs of delivering new spring protection projects.
Clarkson Foundation	Funding towards latrine blocks at three schools, school hygiene and MHM training, construction of four new spring protection projects, spring committee training and construction of a new community rainwater harvesting project.
Stiftung Drittes Millennium	Funding towards spring water quality and flow rate testing, spring water committee training, digital monitoring and evaluation training for health workers and post ODF interventions including the creation of sanitation hubs in the community.

Transfers

Transfers between restricted funds relate to funds that have been reassigned between projects, as agreed with the donors.

The designated business development fund has been released to general funds as the designation is no longer deemed necessary.

Funds in deficit

The deficit on the Kenyan Government's Constituency Development Fund relates to costs that have been reclaimed in full in the following financial year.

Dig Deep (Africa)

Notes to the financial statements

For the year ended 31 December 2024

16. Movements in group funds (continued)

Prior year comparative

	At 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2023 £
Restricted funds					
Kenyan Government's Constituency Development Fund	4,219	-	-	(4,219)	-
The Big Give	213	-	-	(213)	-
Waterloo Foundation	-	69,514	(44,469)	-	25,045
Headley Trust	-	40,000	(11,269)	-	28,731
Croda Foundation	-	51,195	-	-	51,195
James Tudor Foundation	-	3,000	-	-	3,000
Souter Charitable Trust	1,209	-	(901)	-	308
The Carmela and Ronnie Pignatelli	-	2,500	-	-	2,500
Ferguson Foundation	1,131	-	-	(1,131)	-
Coles-Medlock Foundation	-	7,500	(1,727)	-	5,773
Solomons Charity Trust	4,500	4,500	(4,500)	-	4,500
Clarkson Foundation	44,355	-	(42,387)	-	1,968
Stiftung Drittes Millennium	12,152	2,725	(9,041)	-	5,836
Other small funds	15,013	-	(6,500)	(8,513)	-
Total restricted funds	82,792	180,934	(120,794)	(14,076)	128,856
Unrestricted funds					
<i>Designated funds:</i>					
Business development	186,219	-	-	(25,395)	160,824
Total designated funds	186,219	-	-	(25,395)	160,824
General funds	90,081	552,077	(600,360)	39,471	81,269
Total unrestricted funds	276,300	552,077	(600,360)	14,076	242,093
Total funds	359,092	733,011	(721,154)	-	370,949

17. Related party transactions

Beyond the transactions with its subsidiary, there were no related party transactions during the current or prior year.

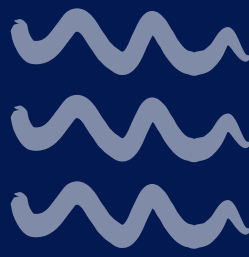


DIG DEEP (AFRICA)

England & Wales - Charity number 1148745

Accounts

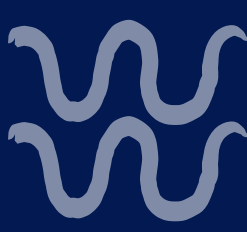
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Annual Report



Contents

Introduction	1
Vision, Mission & 5 Year Business Plan	2
Practical, Immediate Solutions	12
Long-Term Partnerships for Change	16
Case Studies	20
Fundraising & Governance	22



Introduction

We are proud to present the 2023 Dig Deep board of trustees' report on the charity's achievements and performance. This has been a landmark year for the charity, combining the ongoing success of our tried and tested water, sanitation and hygiene programme with the first year of implementation of the Bomet WASH Masterplan which sets out a data-driven roadmap for how we will support Bomet County to reach all one million of its citizens.

These achievements have been celebrated in the [Kenyan national press](#) and have resulted in Dig Deep being one of only 5 charities shortlisted by the Third Sectors Awards for their [Small Charity, Big Achiever](#) category.

In this report, we begin by summarising the charity's long-term mission and then report on how our achievements and performance in 2023 have contributed to this. We then discuss the charity's financial performance in this context.



Vision, Mission & 5 Year Business Plan



Our Vision

At Dig Deep, we believe everyone has a fundamental right to clean water, safe sanitation and good hygiene (WASH) through the achievement of UN Sustainable Development Goal 6.



Our Mission

Our mission is to collaborate with the Kenyan government, local businesses and communities to transform access to these vital services for the **1 million people of Bomet County, Kenya.**



Who We Are

Our team is made up of 10 Kenyan and British staff and 300+ volunteers. Our local office is located in the heart of the communities we serve in Bomet County.

The Need

Bomet County is famous for producing Olympian runners and world-class coffee and tea. However, the county faces serious barriers that are holding back its 1 million people, over 50% of whom are children. Most people live in rural communities and get by using their land to grow what they can and by selling anything extra they have at the market. There are high levels of poverty, with the median household daily wage just over £3. Malnutrition is a serious problem with 36% of children being impacted by stunting. Local health care is overwhelmed by easily preventable waterborne diseases and water sources are heavily polluted, impacting biodiversity.

A critical underlying cause of these challenges is that in the county 2 out of 3 people don't have clean water, over half don't have safe toilets and children don't have access to basic hygiene education. This means that women and children spend hours every day walking to collect water, which is often dirty, or to find a safe place to go to the toilet. Dirty water and poor hygiene spread disease, meaning even more time is lost to sickness - time that could have been spent on work or education.

Through helping children and their families to realise their right to clean water, safe toilets and good hygiene, your support saves lives, improves education, empowers women and girls and strengthens livelihoods.

The Bomet County WASH Master Plan

To set out how we will achieve our mission in 2022 we supported The County Government of Bomet to launch the 'Bomet County Water, Sanitation and Hygiene (WASH) Masterplan' which:

- Provides a Road-map towards Universal WASH access for every resident of Bomet County.
- Includes plans for improving all areas of WASH in Bomet County (including institutional strengthening, not just infrastructure).
- Is fully costed, and sets out a mechanism for funding.

The aim of the Masterplan is to achieve Basic WASH access for all residents of Bomet County by 2036 for water, and by 2030 for sanitation and hygiene. This means that every resident of the county will have a clean and reliable source of water within 1km of their house; an improved sanitation facility on their premises that meets their needs; and a place to wash their hand with soap. For more read the Executive Summary, full Masterplan and national press coverage.

Progress towards universal access is monitored through detailed surveys covering all 1 million residents of the county which are publicly available via the Bomet County WASH Dashboard.



Driving the Bomet County WASH Masterplan 2023-27

We recognise that County Government of Bomet is the responsible body with the mandate to lead on the delivery of the WASH Masterplan; we as an external agency must support and build their capacity to lead and succeed, so that the improvements we make together are sustained. Therefore, during this period Dig Deep's role is to deliver two complementary catalytic investments:

1. Practical Immediate Solutions: delivering projects which directly reach people whilst providing models of WASH services that work
2. Long-Term Partnerships for Change: supporting the rapid achievement of the 'Institutional Strengthening Objectives' of the Bomet WASH Masterplan through increasing the mandate, capabilities and resources of the Bomet WASH Hub*

WASH Hub

- In 2020 Dig Deep supported Bomet County to establish the WASH Hub - a new government department dedicated to creating and delivering the Bomet WASH Masterplan
- The WASH HUB is now coordinating the work of County Government of Bomet, Bomet Water and Sanitation Company, Kenyan Society of the Red Cross, World Vision & Aqua Clara & Dig Deep
- The WASH Hub already enhancing our collective impact with potential to achieve much more once its mandate, capabilities and resources have been increased

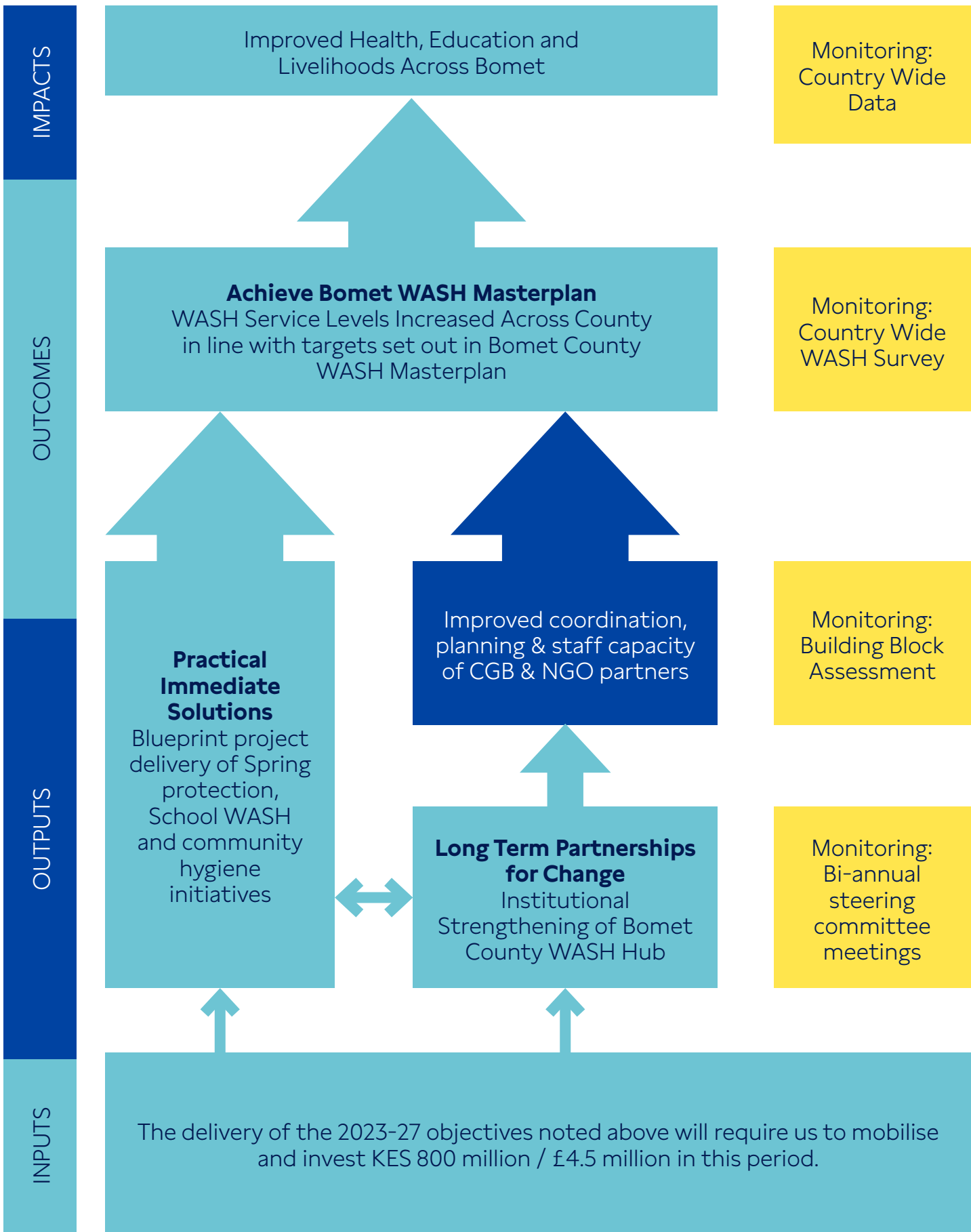
The objectives for delivering on this work as agreed in the Memorandum of Understanding between the County Government of Bomet & Dig Deep are as follows.

Practical Immediate Solutions	Long-Term Partnerships for Change
Delivering 'Blueprint' projects for scaling through the Bomet WASH Masterplan: 1. Construction of 81 water projects providing 80,000 people with clean water 2. Construction and training projects at 29 schools providing 11,000 children with clean water, safe toilets, and good hygiene 3. Construction of 2,000 household toilets to create Open defecation-free communities for 188,000 people	Increasing the mandate, capabilities and resources of the Bomet WASH Hub: 1. Digitising WASH monitoring for the entire county 2. Improve coordination, data sharing and training available amongst all WASH partners 3. Holding biannual steering committee meetings basis to review progress towards the goals of the Masterplan

The delivery of these objectives will require us to mobilise and invest ~800 million KES / ~£4.5 million between 2023-2027



Theory of Change



Progress towards mission in 2023

-  Creating **clean drinking water for 9,000 people** through the protection of springs and rainwater harvesting projects
-  Supporting **85,000 people** to improve their access to sanitation through **education and training programmes**
-  **Improving hygiene and menstrual health in schools**, through contributing to the launch of Kenya's national school hygiene handbook and working with the local Department of Education to re-develop the health curriculum
-  **Tackling gender inequality** through piloting Bomet County's first ever service for safely collecting and disposing of menstrual pads
-  **Surveying all one million residents** in Bomet County to create a digital map of water and sanitation across the county, transforming the county government and fellow partners' ability to plan work and measure progress
-  Joining Bomet County's diplomatic delegation at All Systems Connect Conference to **present the Bomet WASH Masterplan 2022-2050**, which has already **resulted in new partners** coming in to support the county
-  **Expanding the Bomet WASH Hub**, bringing together our partners in the County Government of Bomet, Red Cross, BOMWASCO, World Vision, Aqua Clara and I Choose Life



Practical, Immediate Solutions

Clean drinking water for over 9,000 people

In 2021-2022 Dig Deep undertook an extensive survey of 13,000 households (250,000 residents) measuring water access, mapping of water points and school and hospital buildings. The data we collected revealed that reaching the most vulnerable people in rural communities will need simple and tested technologies and that protecting springs (through the construction of concrete structures, and digging drainage ditches) and rainwater harvesting presents a unique opportunity to reach these communities in a safe and cost-effective way.

As a result of this work, this year we were able to reach over 8,000 people with clean water through the completion of 8 spring protection projects and help 1,000 people access clean water through the completion of one community rainwater harvesting project.

Initial signs are that the amount of water being captured by these projects means it is likely they can be extended in future years to serve far more than the 9,000 people initially planned for. Achieving this is as simple as laying pipes which gravity feed to other communities. We need to monitor the flow rates of the projects for at least a year before doing this, but current data suggests that the legacy of this investment will be further built upon in future years.

Supporting 85,000 people to improve their access to sanitation

Over the last four years in Bomet County, we have helped over 85,000 people in 200 villages to achieve nationally recognised open defecation-free status. This remarkable achievement has been verified through the national government formally declaring these communities Open Defecation Free.

This year our focus switched to supporting these communities to upgrade the toilets that they have built, making hygiene standards easier to maintain and increasing sustainability. To achieve this we have taken a market based 'post open defecation free' approach. This has involved training and supporting a local team of 80 community health champions and local artisans to promote, sell and install affordable sanitation products in these villages. For example, one such item is the 'sato pad' which makes household pit latrines both easier to clean, reduces and eliminates flies. This new programme is now in full swing and we look forward to evaluating its impact in the coming year.





School service for collecting and safely disposing of menstrual pads

Most schools in Bomet county lack adequate toilet facilities and clean water supplies - only 22% have access to basic water and only 40% have access to basic sanitation. This means time is lost to sickness - time that could have been spent on education. For girls in particular, a lack of safe toilets is a direct barrier to their education, particularly in adolescence as they are forced to miss school when on their period. Since 2012 Dig Deep's has been supporting schools in the county to change this, through our focus on providing school-based menstrual health education and the construction of high quality school toilets which are designed to be inclusive of the needs of women and girls. For example, the toilets we construct include both a shower changing cubicle and a menstrual pad chamber, where used pads can be privately disposed of.

This year we were able to develop this programme further by initiating the first-ever service for the collection of used pads from schools. This service is being piloted in partnership with the local Ndanai Health Centre. The pads are hygienically collected from schools by a trained community health champion and taken to the health centre for safe disposal. We have invested in upgrading the capacity of the health centre's incinerator so that it now has the capacity to dispose of this waste safely. We plan to pilot this scheme over the coming year and use the lessons learned to scale it to other health centres across Bomet County.



Long-Term Partnerships for Change

Surveying all one million residents in Bomet County to create a digital map of water and sanitation access

This year we are proud to have partnered with the County Government of Bomet to create the first digital map of water and sanitation access across the entire county. To achieve this we undertook a survey covering over 10,500 households in Bomet County, providing a representative sample of all 1 million residents across all 25 Wards, and covering questions addressing access to Water, Sanitation, Hygiene and Menstrual Health.

Achieving this required the recruitment and training of 130 enumerators who undertook the Household Access survey of the entire County. In addition, thanks to our conversation with other water and sanitation partners in the County, we have incorporated questions covering livelihoods, community organisations and gender-based violence from the Kenya Red Cross Society. The planning and implementation required collaboration with Engineers and Public Health Officers all over the County, official sign-off from the County Commissioner, and extensive consultations with our other NGO partners. Thanks to quicker-than-forecast progress we have been able to go beyond our initial ambitions and also take a census of community water points across the county, over 1,500 in total, as well as private and public health facilities.

The data collected is now publicly available through the Bomet County WASH Data Portal which can be accessed [here](#). We are confident that this tool will help to transform the County Government and NGO partners' ability to plan water and sanitation projects and measure progress.

WASH Hub Expansion

As noted above, in 2021 the County Government of Bomet founded the **Bomet County WASH Hub**. This Hub replicates many that exist in Kenya for the purpose of tracking community led total sanitation (CLTS) progress towards open defecation free communities. However, our collective ambition for this Hub is much broader than this as we aim to make the Bomet WASH Hub an integral part of all WASH activities in the County (not just CLTS), with an expanded mandate to include:

- To coordinate integrated water, sanitation and hygiene projects within the County between all WASH stakeholders
- To be a repository of data regarding water, sanitation and hygiene services in the county, so these can be made available to all relevant parties
- To continue to monitor and analyse the level of water, sanitation and hygiene services in the county, and use this information as an advocacy tool
- To inform WASH practitioners, and the wider public about the current level of service in the county.
- To plan and deliver teaching and learning activities for WASH practitioners in the county.

To achieve this, in the last few months we have moved the venue of the WASH Hub to enlarged offices in Bomet Health Centre. This includes PV solar panels to ensure the office will never be without power; a space for demonstration of water and sanitation technologies; and conference room and training space, which has the capacity to bring in WASH experts from all over the world to help practitioners in the County. This increase in the WASH Hub's capabilities and resources will further enhance the County Government and NGO partners' ability to deliver universal access to water and sanitation for the people of Bomet County.

Sharing our learning: Delegation to The Hague & National Hygiene Promotion in Schools Handbook

This year we were delighted to be able to facilitate the visit of Bomet County Governor H.E. Professor Hillary Barchock and his team to the Hague to attend the IRC All Systems Connect Conference. During this event, we were delighted to be able to present our joint learning from developing the Bomet County WASH Masterplan, as well as learn from water and sanitation actors across the globe.

This year our team were also proud to have contributed to the government of Kenya's publication '**Hygiene Promotion in School: A Handbook for Teachers**' to share best practice developed from over a decade of supporting schools in Bomet County.



Case Studies

Sugetek Village

Number of people reached: 546

Local community



New water source



Old water source



New water storage tank



"There used to be a lot of time waiting to collect water... 20 mins per person... sometimes for 10 people [3 hour waiting time]"
Jessica Bett,
Resident of Sugutek Village



Sosur Spring

Number of people reached: 1,127

New water storage tank



Local community



New water source



Old water source



"For many years we have been facing this problem of water challenge, many people have being coming hear and waiting for 24 hours to collect water in the dry season, but now the problem has come to an end"
Dan Rono,
Community Water Committee Chair

Fundraising & Governance

We are pleased to say that, after a significant drop in the charity's income as a result of the Coronavirus pandemic, the charity continues its long term growth trajectory.

Historically over half of the charity's funding has been raised by Dig Deep Challenges - a not-for-profit created by Dig Deep to raise funds for the charity's work, through providing life-changing fundraising events for young people and supporting ethical tourism in East Africa. The biggest single event run by Dig Deep Challenges is the annual summer sponsored climb of Kilimanjaro, which over 200 student volunteers had taken on every year since 2011, until they were postponed in 2020.

National lockdowns and travel bans, initially put in place from March 2020, continued throughout 2020-2021 meaning we had no choice but to defer both of the summer 2020 & 2021 Kilimanjaro climbs to summer 2022. Inevitably this had a substantial impact on the group's income and in turn led to a 40% reduction in expenditure on our WASH programmes compared to pre-Covid years.

We are pleased to say that, thanks to the support and generosity of our volunteer fundraisers and supporters, the charity has now exceeded its pre-pandemic income levels. This is thanks to the young people who have continued to take on the challenge of climbing Kilimanjaro as well as increasing levels of multi year support from our key grant funders. We are also proud of being only one of five charities from across the UK shortlisted at the 2023 Third Sectors Awards for the **Small Charity, Big Achiever** category.

Outlook for 2024 and beyond

The board remains confident that the charity will increase its impact in Bomet County. Our strategy in Bomet has achieved significant results far quicker than envisioned and we are confident that this success will continue to attract the resources required to deliver our 5 year 2023-2027 business plan, driving forward our mission to transform access to clean water, safe sanitation and good hygiene for the 1 million residents of Bomet County.

Vote of thanks

Firstly, the board of trustees would like to thank Dig Deep's staff for all their hard work over the year. In Kenya, the team have played a critical leadership role in Bomet County and nationally, and in the UK our team has managed the continued delivery of our flagship fundraising events whilst simultaneously developing new income streams.

Above all, we again thank our donors, supporters and volunteers, without whom none of our work would be possible. Special thanks to our student volunteer fundraisers who have worked so hard to support the charity; The Clarkson Foundation, The Waterloo Foundation, Croda Foundation, Headley Trust, Coles-Medlock Foundation, Stiftung Drittes Millennium, Solomon Family Charitable Trust, James Tudor Foundation, Carmela and Ronnie Pignatelli Foundation, Axis Capital, as well as every individual supporter who made gifts large and small - our work would not be possible without you.



CHARITY REGISTRATION NUMBER 1148745
COMPANY REGISTRATION NUMBER 08034496

DIG DEEP (AFRICA)
CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

DIG DEEP (AFRICA)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Peter Fitzsimmons Mrs Joanna Rose Zeevi-Green Edoardo Troina (appointed February 2023) Sarah Emily Stacey Pelham (appointed February 2023) Rhys William Torrington (appointed February 2023) Sharmila Mehta (appointed February 2023) Emily Louise Edna Carey (appointed February 2023) Timothy John Darby (appointed February 2023) Celine Gilart (appointed February 2023) Neeti Mukundrai Anand (appointed February 2023) Ian Martin Wyatt Dr Ania Maria Wanda Grobicki Mr James Pallett (resigned February 2023) Ms Dionne Harrison Mr David Stephen Fitzsimmons Ms Dorie Chetty (resigned February 2023)
Company number	08034496
Charity number	1148745
Registered office	The Circle, 33 Rockingham Lane Sheffield South Yorkshire S1 4FS
Independent examiner	AM Wells Counterculture Partnership LLP Unit 115, Ducie House, Ducie Street, Manchester M1 2JW
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Standard Chartered Bank Westlands Branch PO Box 14438-00800 Nairobi Kenya

DIG DEEP (AFRICA)

CONTENTS

	Page
Trustees' report	1 – 2
Independent Examiner's Report	3
Consolidated statement of financial activities	4
Statement of financial activities	5
Consolidated balance sheet	6
Balance sheet	7
Statement of cash flows	8
Notes to the accounts	9 – 24

DIG DEEP (AFRICA)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Directors Report

Please see the attached Annual Report 2023.

Financial Review

The Consolidated Statement of Financial Activities shows a net increase in funds of £11,857 (2022: £62,320).

The charity has available unrestricted funds of £81,450, restricted funds of £128,856 and designated funds of £160,824. The trustees wish to maintain funds at a level that would at least cover the costs required to wind down the organisation and all existing programmes plus three months running costs. Designated funds of £160,824 (2022: £186,219) are set aside for this purpose.

Subsidiary company

The achievements and performance of the charity's subsidiary company for the year ended 31 December 2023 was as follows:

Dig Deep Challenges Limited through its trading activities made a profit of £44,503 (2022: £22,508) before gift aid payments made to Dig Deep (Africa) of £44,503 (2022: £22,508). Closing shareholders' funds were £nil (2022: nil)

Structure, governance and management

The charity is a company limited by guarantee (number 08034496) and a registered charity (number 1148745). On 31 July 2013 the charitable company took over the assets and liabilities of Dig Deep (Africa) (registered charity number 1121493) and started trading.

The trustees who served during the year were:

Mr P R Fitzsimmons
Mrs J Green
Mr J N J Pallett (resigned February 2023)
Mr I M Wyatt
Dr A M W Grobicki
Ms D Harrison
Mr D S Fitzsimmons
Mr E Troina (appointed February 2023)
Ms S E S Pelham (appointed February 2023)
Mr R W Torrington (appointed February 2023)
Ms S Mehta (appointed February 2023)
Ms E L E Carey (appointed February 2023)
Mr T J Darby (appointed February 2023)
Ms C Gilart (appointed February 2023)
Ms N M Anand (appointed February 2023)

The management of the charity is carried out by the trustees and the Chief Executive.

The trustees meet at regular intervals throughout the year to review the charity's strategy and performance, approve plans and monitor budgets.

The day to day operations of the charity are carried out by Ben Skelton, the Chief Executive.

Members of the Board of Trustees give their time voluntarily. When appointing Trustees, the charity places emphasis on the skills, knowledge and experience that is required for the Board to adhere to undertake its responsibilities effectively. Nominations for potential Board members come from a variety of sources and the process may include personal approaches to potential candidates. Induction and training for Board members is personalised on the basis of their existing skills, knowledge and experience and to reflect any prior knowledge that they have of the charity.

The charitable company also controls Dig Deep Challenges Limited (registered company number 0591740) a company limited by guarantee. The company was incorporated on 1 July 2013 and started trading on 1 August 2013.

The trustees, who are also the directors of Dig Deep (Africa) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board of trustees



Ms Neeti Mukundrai Anand
Trustee and Treasurer

Dated: 25th September 2024

DIG DEEP (AFRICA)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIG DEEP (AFRICA) FOR THE YEAR ENDED 31 DECEMBER 2023

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

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiners statement

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

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

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

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



AM Wells FMAAT
Unit 115, Ducie House,
Ducie Street,
Manchester M1 2JW

Dated: 26/9/24

DIG DEEP (AFRICA)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations	3	98,528	180,934	279,462	313,852
Charitable activities	4	<u>453,549</u>	<u>-</u>	<u>453,549</u>	<u>626,431</u>
Total income		<u>552,077</u>	<u>180,934</u>	<u>733,011</u>	<u>940,283</u>
Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	55,616	-	55,616	54,724
Charitable activities	7	<u>544,744</u>	<u>120,794</u>	<u>665,538</u>	<u>823,239</u>
Total expenditure		<u>600,360</u>	<u>120,794</u>	<u>721,154</u>	<u>877,963</u>
Net income before transfers		(48,283)	60,140	11,857	62,320
Gross transfer between funds		<u>14,076</u>	<u>(14,076)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(34,207)	46,064	11,857	62,320
Fund balances at 1 January 2023		<u>276,300</u>	<u>82,792</u>	<u>359,092</u>	<u>296,772</u>
Fund balances at 31 December 2023		<u>242,093</u>	<u>128,856</u>	<u>370,949</u>	<u>359,092</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIG DEEP (AFRICA)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations	3	98,528	180,934	279,462	310,172
Charitable activities	4	52,857	-	52,857	60,758
Investment income (gift aid payments from subsidiary undertaking)	5	<u>44,503</u>	<u>-</u>	<u>44,503</u>	<u>22,507</u>
Total income		<u>195,888</u>	<u>180,934</u>	<u>376,822</u>	<u>393,437</u>
Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	-	-	-	48,744
Charitable activities	7	<u>244,171</u>	<u>120,794</u>	<u>364,965</u>	<u>282,374</u>
Total expenditure		<u>244,171</u>	<u>120,794</u>	<u>364,965</u>	<u>331,118</u>
Net income before transfers		(48,283)	60,140	11,857	62,319
Gross transfers between funds		<u>14,076</u>	<u>(14,076)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(34,207)	46,064	11,857	62,319
Fund balances at 1 January 2023		<u>276,481</u>	<u>82,792</u>	<u>359,273</u>	<u>296,954</u>
Fund balances at 31 December 2023		<u>242,274</u>	<u>128,856</u>	<u>371,130</u>	<u>359,273</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIG DEEP (AFRICA)**CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		-		-
Current assets					
Debtors	12	4,763		3,000	
Cash at bank and in hand		<u>369,336</u>		<u>362,258</u>	
		374,099		365,258	
Creditors: amounts falling due within one year	13	<u>(3,150)</u>		<u>(6,166)</u>	
Net current assets			<u>370,949</u>		<u>359,092</u>
Creditors: amounts falling due after one year	13		-		-
Total assets less current liabilities			<u>370,949</u>		<u>359,092</u>
Income funds					
Restricted funds	14		128,856		82,792
Unrestricted funds			81,269		90,081
Designated funds			160,824		186,219
Non-charitable trading funds			<u>-</u>		<u>-</u>
			<u>370,949</u>		<u>359,092</u>

For the financial year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 2nd September 2024.



Ms Neeti Mukundrai Anand
Trustee and Treasurer

Company number: 08034496

DIG DEEP (AFRICA)

BALANCE SHEET AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		-		-
Investments	11		<u>-</u>		<u>-</u>
			-		-
Current assets					
Debtors	12	97,906		193,381	
Cash at bank and in hand		<u>275,697</u>		<u>169,346</u>	
		373,603		362,727	
Creditors: amounts falling due within one year	13	<u>(2,473)</u>		<u>(3,454)</u>	
Net current assets			<u>371,130</u>		<u>359,273</u>
Creditors: amounts falling due after one year	13		-		-
Total assets less current liabilities			<u>371,130</u>		<u>359,273</u>
Income funds					
Restricted funds	14		128,856		82,792
Unrestricted funds			81,450		90,262
Designated funds			160,824		<u>186,219</u>
			<u>371,130</u>		<u>359,273</u>

For the financial year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 2nd September 2024.



Ms Neeti Mukundrai Anand
Trustee and Treasurer

Company number: 08034496

DIG DEEP (AFRICA)

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2023

	Notes	Group			
		2023	2022	2023	2022
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		7,078		(12,996)
Investing activities					
Purchase of tangible fixed assets		-		-	
Net cash (used in) investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			(510)		(12,996)
Cash and cash equivalents at beginning of year			<u>362,258</u>		<u>375,254</u>
Cash and cash equivalents at end of year			<u>369,336</u>		<u>362,258</u>

	Notes	Charity			
		2023	2022	2023	2022
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		106,351		(13,453)
Investing activities					
Purchase of tangible fixed assets			-		-
Net cash (used in) investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			106,351		(13,453)
Cash and cash equivalents at beginning of year			<u>169,346</u>		<u>182,799</u>
Cash and cash equivalents at end of year			<u>275,697</u>		<u>169,346</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

Dig Deep (Africa) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is The Circle, 33 Rockingham Lane, Sheffield, South Yorkshire, S1 4FW.

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The accounts are prepared in sterling, which is the presentational currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The functional currencies of the charitable company are sterling and Kenyan shillings.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Grants are accounted for on a receivable basis.

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable except insofar as they are incapable of measurement.

Income from activities for generating funds represents amounts receivable for challenge events.

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of irrecoverable VAT and are allocated to the headings in the Statement of Financial Activities based on their nature. Costs have been apportioned on the basis of time spent by individuals on the relevant costs and usage of resources.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (continued)

Costs of generating voluntary income includes expenditure relating to the raising of funds.

Costs of generating funds relate to costs incurred by the trading subsidiary.

Expenditure relating to charitable activities includes all the costs relating to the delivery of its activities and services to its beneficiaries.

Support costs are overheads with the allocation of support salary costs and other administration costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

During the year the charity's objectives were amended to more correctly reflect its aims. These objectives are set out in the Trustees Report in page 1. Accordingly costs of challenge events are now included as charitable activities and the comparatives have been restated where appropriate.

1.6 Tangible fixed assets and depreciation

Fixtures, fittings and equipment of less than £500 in value are expended in the year of purchase. Fixtures, fittings and equipment having an initial cost greater than £500 are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	33.33% straight line
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1.7 Investments

Fixed assets investments are stated at cost.

Unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the year in which they arise.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

**NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies (continued)

1.8 Impairment of fixed assets (continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

1.10 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (continued)

1.10 Financial instruments (continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Foreign exchange

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses on translation are included in the statement of financial activities.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing material adjustment to the carrying amount of assets and liabilities.

3 Donations

	Group and Charity			Total
	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and grants	<u>98,528</u>	<u>180,934</u>	<u>279,462</u>	<u>313,852</u>
For the year ended 31 December 2023	<u>98,528</u>	<u>180,934</u>		
Included in donations and grants are:				
Kenyan Government's Constituency				
James Tudor Foundation	-	3,000	3,000	-
Souter Charitable Trust	-	-	-	3,000
Peter Stebbings Memorial Charity	-	-	-	8,670
Richard Solomons Charitable Trust	-	4,500	4,500	4,500
Croda Foundation	-	51,195	51,195	-
Headley Trust	-	40,000	40,000	-
The Carmela and Ronnie Pignatelli Foundation	-	2,500	2,500	-
Coles-Medlock Foundation	-	7,500	7,500	-
Waterloo Foundation	-	69,514	69,514	25,000
The Clarkson Foundation	-	-	-	82,606
Stiftung Drittes Millennium	-	2,725	2,725	21,608
The Ferguson Charitable Trust	-	-	-	25,000
Other small grants and donations	<u>98,528</u>	-	<u>98,528</u>	<u>143,468</u>
	<u>98,528</u>	<u>180,934</u>	<u>279,462</u>	<u>313,852</u>

4 Other trading activities: Income from challenge events

	Group		Charity	
	Total 2023	Total 2022	Total 2023	Total 2022
	£	£	£	£
Income from challenge events	<u>453,549</u>	<u>626,431</u>	<u>52,857</u>	<u>60,758</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Investment income

	Group		Charity	
	Total 2023 £	Total 2022 £	Total 2023 £	Total 2022 £
Donations from Dig Deep Challenges Ltd	<u>-</u>	<u>-</u>	<u>44,503</u>	<u>22,507</u>

6 Raising funds

	Group		Charity	
	Total 2023 £	Total 2022 £	Total 2023 £	Total 2022 £
Costs of generating voluntary income	<u>55,616</u>	<u>54,724</u>	<u>47,190</u>	<u>48,744</u>

DIG DEEP (AFRICA)**NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023****7 Charitable activities**

	Group & Charity 2023			
	Charitable Activities £	Support Costs £	Governance £	Total £
Practical Immediate Solutions	139,653	-	-	139,653
Long-term partnerships for change	140,845	-	-	140,845
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people).	234,226	-	-	234,226
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people).	93,490	-	-	93,491
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	56,724	600	57,324
	<u>608,214</u>	<u>56,724</u>	<u>600</u>	<u>665,538</u>
Analysis by fund				
Unrestricted funds	487,420	56,724	600	544,744
Restricted funds	<u>120,794</u>	-	-	<u>120,794</u>
	<u>608,214</u>	<u>56,724</u>	<u>600</u>	<u>665,538</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable activities (continued)

	Group & Charity 2022			
	Charitable Activities £	Support Costs £	Governance £	Total £
Practical Immediate Solutions	137,048	-	-	137,048
Long-term partnerships for change	60,901	-	-	60,901
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people).	460,938	-	-	460,938
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people).	126,591	-	-	126,591
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	37,161	600	37,761
	<u>785,478</u>	<u>37,161</u>	<u>600</u>	<u>823,239</u>
Analysis by fund				
Unrestricted funds	679,870	37,161	600	717,631
Restricted funds	<u>105,608</u>	-	-	<u>105,608</u>
	<u>785,478</u>	<u>37,161</u>	<u>600</u>	<u>823,239</u>

Governance costs includes payments to the independent examiner of £600 for independent examination fees (2022: £600) of the charity and consolidated group accounts. Support costs of the charity and the group include £1,650 (2022: £1,650) paid to the independent examiner for other services.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year (2022: £nil).

9 Employees

Number of employees

The average monthly number of employees during year was:

	2023	2022
Operations	10	7
Administration	<u>2</u>	<u>2</u>
	<u>12</u>	<u>9</u>

Employment costs

	2023	2022
	£	£
1. Wages and salaries	206,577	195,444
2. Social security costs	14,515	15,592
3. Pension costs	<u>4,234</u>	<u>4,213</u>
	<u>225,327</u>	<u>215,249</u>

There were no employees whose annual emoluments were £60,000 or more.

DIG DEEP (AFRICA)**NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023****10 Tangible fixed assets**

	Group	
	Computer equipment £	Total £
Cost		
At 1 January 2023	11,763	11,763
Additions	—	—
At 31 December 2023	<u>11,763</u>	<u>11,763</u>
Depreciation		
At 1 January 2023	11,763	11,763
Charge for the year	—	—
At 31 December 2023	<u>11,763</u>	<u>11,763</u>
Net book value		
At 31 December 2023	<u>—</u>	<u>—</u>
At 31 December 2022	<u>—</u>	<u>—</u>
	Charity	
	Computer equipment £	Total £
Cost		
At 1 January 2023	2,732	2,732
Additions	—	—
At 31 December 2023	<u>2,732</u>	<u>2,732</u>
Depreciation		
At 1 January 2023	2,732	2,732
Charge for the year	—	—
At 31 December 2023	<u>2,732</u>	<u>2,732</u>
Net book value		
At 31 December 2023	<u>—</u>	<u>—</u>
At 1 January 2023	<u>—</u>	<u>—</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Fixed assets investments

The charitable company controls Dig Deep Challenges Limited, which is a UK company limited by guarantee. This subsidiary is included in these consolidated accounts.

12 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Amounts owed by group undertakings	-	-	97,906	190,381
Accrued income and prepayments	4,763	3,000	-	3,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>4,763</u>	<u>3,000</u>	<u>97,906</u>	<u>193,381</u>

13 Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Tax and social security costs	-	912	-	-
Other creditors	-	-	-	-
Accruals and deferred income	<u>3,150</u>	<u>5,254</u>	<u>2,473</u>	<u>3,454</u>
	<u>3,150</u>	<u>6,166</u>	<u>2,473</u>	<u>3,454</u>

Creditors: amounts falling due after one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Loan	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes. A transfer was made at the end of the year between restricted and unrestricted funds, to reflect the spend on restricted funds in previous years, with any remaining funds being due to exchange rate differences.

	Group and Charity Movement in funds				
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2023
	£	£	£	£	£
Kenyan Government's Constituency Development Fund	4,219			(4,219)	0
The Big Give	213			(213)	0
Waterloo Foundation		69,514	44,469		25,045
Headley Trust		40,000	11,269		28,731
Croda Foundation		51,195			51,195
James Tudor Foundation		3,000			3,000
Souter Charitable Trust	1,209		901		308
The Carmela and Ronnie Pignatelli Foundation		2,500			2,500
Ferguson Foundation	1,131			(1,131)	0
Coles-Medlock Foundation		7,500	1,727		5,773
Solomons Charity Trust	4,500	4,500	4,500		4,500
Clarkson Foundation	44,355		42,387		1,968
Stiftung Drittes Millennium	12,152	2,725	9,041		5,836
Other small funds	<u>15,013</u>		<u>6,500</u>	(8,513)	<u>0</u>
	<u>82,792</u>	<u>180,934</u>	<u>120,794</u>	<u>(14,076)</u>	<u>128,856</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Kenyan Government's Constituency Development Fund

The Constituency Development Fund supports constituency-level development projects that combat poverty at the grassroot. This is part of a multi-year co-funding agreement to provide 19 schools with safe sanitation in Bomet County, Kenya.

Waterloo Foundation

The Waterloo Foundation (TWF) is an independent grant-making Foundation which invests in projects which help globally, with particular focus on the disparity of opportunities, wealth and the unsustainable use of the world's natural resources. These funds were provided to support the delivery of the Bomet WASH Masterplan including the county wide WASH survey and the development of the county's WASH Hub.

Headley Trust

The Headley Trust became a registered charity in 1974 and funds projects by local organisations led by local experts focusing on education and employment interventions for women and girls; water, sanitation and hygiene and community health programmes in the poorest anglophone countries in Africa (Kenya, Malawi, Sierra Leone, Somaliland, Uganda, Zambia). The funds provided were invested in this period in supporting the delivery of the county wide WASH survey,

Croda Foundation

The Croda Foundation was established in 2020 to benefit organisations, projects and communities globally, to sustainably improve one million lives by 2030 in their target communities. The Foundation funds projects that deliver ongoing impact beyond the period of funding by, building resilience in communities, strengthening infrastructure in the communities, improving biodiversity. The grant received in this period will be used in 2024 to provide clean water at 4 schools, funding the charity's community spring protection programme and supporting the implementation of Community Led Total Sanitation (CLTS) projects in 24 villages to improve hygiene behaviour and stop open defecation.

James Tudor Foundation

The James Tudor Foundation's core focus is the direct relief of human sickness and supports international projects in developing countries run by UK registered charities. The funds provided were to support the delivery of Community Led Total Sanitation (CLTS) projects to improve hygiene behaviour and stop open defecation leading to the spread of disease.

Coles-Medlock Foundation

The Coles-Medlock Foundation is a grant making organisation focused on alleviating poverty and hardship by supporting charitable projects across the developing world. The funds provided in this period are to support a two year pilot scheme providing good hygiene behaviour and menstrual hygiene training for girls.

Carmela and Ronnie Pignatelli Foundation

The Foundation's key aim is to support those most vulnerable in society through education and fighting poverty and discrimination. The funds provided in this period are to support the delivery of Community Led Total Sanitation (CLTS) and Post ODF projects to improve hygiene behaviour, stop open defecation and training local artisans to build more permanent sanitation facilities.

Souter Charitable Trust

The Souter Charitable Trust – a charitable trust supporting projects for the relief of human suffering in the UK and overseas. The funds were provided to implement a Community Led Total Sanitation (CLTS) project in 20 villages in Ndanai-Abosi, Bomet County to improve hygiene behaviour and stop open defecation.

Dr Richard Solomons Charitable Trust

The Dr Richard Solomons Charitable Trust makes grants to organisations, with particular emphasis on those organisations providing services or other benefits for those with learning difficulties. The grant is used in the charity's community spring protection programme.

The Clarkson Foundation

The Clarkson Foundation are committed to helping create meaningful, lasting change around the world. Their generous grant was invested this year in the charity's community spring protection programme and delivery of hygiene education.

Stiftung Drittes Millennium

The Foundation for the Third Millennium promotes sustainability in all sectors of society. This year their support has enabled the charity to undertake a combination of clean water and community sanitation projects.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Analysis of net assets between funds

	Group		
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	-	-	-
Net assets	<u>242,093</u>	<u>128,856</u>	<u>370,949</u>
	<u>242,093</u>	<u>128,856</u>	<u>370,949</u>

	Charity		
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	-	-	-
Net assets	<u>242,274</u>	<u>128,856</u>	<u>371,130</u>
	<u>242,274</u>	<u>128,856</u>	<u>371,130</u>

16 Cash generated from operations

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Net movement in funds	11,857	62,320	11,857	62,319
Adjustments for:				
Depreciation and amortisation of fixed assets	-	-	-	-
Movement in working capital:				
(Increase)/decrease in debtors	(1,763)	(3,000)	95,475	(2,606)
Increase/(decrease) in creditors	<u>(3,016)</u>	<u>(72,316)</u>	<u>(981)</u>	<u>(73,166)</u>
Cash generated from operations	<u>7,078</u>	<u>(12,996)</u>	<u>106,351</u>	<u>(13,453)</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

17 Related parties

The charitable company has control of 100% of the assets and trade of Dig Deep Challenges Limited, a company limited by guarantee. The company organises challenge events with the aim of generating profits which it can donate to its parent. The company was incorporated on 1 July 2013 and started trading on 1 August 2013 (company number 08591740).

Details of the subsidiary company's assets at 31 December 2023 and results for the year then ended are as follows:

	Dig Deep Challenges Limited £
Turnover	400,378
Cost of sales	<u>(333,207)</u>
Gross profit	67,171
Administrative expenses	<u>(67,171)</u>
Loss for the period	<u>-</u>
Tangible fixed assets	-
Debtors	5,168
Cash at bank and in hand	<u>93,585</u>
	98,753
Current (liabilities)	<u>(98,753)</u>
Net current (liabilities)	<u>-</u>
Net assets	<u>-</u>



DIG DEEP (AFRICA)

England & Wales - Charity number 1148745

Accounts

CHARITY REGISTRATION NUMBER 1148745
COMPANY REGISTRATION NUMBER 08034496

DIG DEEP (AFRICA)
CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

DIG DEEP (AFRICA)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Peter Fitzsimmons Mrs Joanna Rose Zeevi-Green Edoardo Troina (appointed February 2023) Sarah Emily Stacey Pelham (appointed February 2023) Rhys William Torrington (appointed February 2023) Sharmila Mehta (appointed February 2023) Emily Louise Edna Carey (appointed February 2023) Timothy John Darby (appointed February 2023) Celine Gilart (appointed February 2023) Neeti Mukundrai Anand (appointed February 2023) Ian Martin Wyatt (appointed October 2022) Dr Ania Maria Wanda Grobicki (appointed October 2022) Mr James Pallett Ms Dionne Harrison Mr David Stephen Fitzsimmons Ms Dorie Chetty (resigned February 2023)
Company number	08034496
Charity number	1148745
Registered office	The Circle, 33 Rockingham Lane Sheffield South Yorkshire S1 4FS
Independent examiner	AM Wells Counterculture Partnership LLP 99 Western Road Lewes East Sussex BN7 1RS
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Standard Chartered Bank Westlands Branch PO Box 14438-00800 Nairobi Kenya

DIG DEEP (AFRICA)

CONTENTS

	Page
Trustees' report (including Directors' Report)	1 – 10
Independent Examiner's Report	13
Consolidated statement of financial activities	14
Statement of financial activities	15
Consolidated balance sheet	16
Balance sheet	17
Statement of cash flows	18
Notes to the accounts	19 – 33

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The objects of the charity ('the objects') are:

To promote sustainable development in East Africa for the benefit of the public by:

- the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;
- the preservation, conservation and the protection of the environment and the prudent use of resources;
- the promotion of sustainable means of achieving economic growth and regeneration;
- sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

For the public benefit, to promote the mental, moral and physical development and improvement of young people and to provide opportunities for them to develop their full capacities and enable them to become responsible members of society, to include:

- providing facilities for young people for recreation or other leisure time occupation in the interests of social welfare;
- advancing the education of young people by the provision, encouragement and promotion of education, instruction or training in professions, vocations, industries, crafts, trades or the skills needed in employment;
- arranging periods of voluntary work in the community; and
- encouraging and assisting young people in their understanding of and practical action in support of the natural and build environment.

Risk factors

The trustees have reviewed the key risks to which the charity is exposed together with the operating and financial compliance controls that have been implemented to mitigate those risks. The trustees are working to improve the charity's formal ongoing process for identifying, evaluating and managing the charity's significant risks. Once updated, the improved process will regularly be reviewed by the trustees.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

We are proud to present the 2022 Dig Deep board of trustees' report on the charity's achievements and performance. This has been a landmark year for the charity, combining the ongoing success of our tried and tested water, sanitation and hygiene programme with the launch of the Bomet WASH Masterplan which sets out a data-driven roadmap for how we will support Bomet County to reach all one million of its citizens.

These achievements have been celebrated in the Kenyan national press and, at the time of writing, have resulted in Dig Deep being one of only 5 charities shortlisted by the Third Sectors Awards for their Small Charity, Big Achiever category.

Our future plans are now focused on driving the rapid delivery of the newly created Bomet County Water, Sanitation and Hygiene Roadmap for Universal Access through our joint funding partnership with the County Government of Bomet.

In this report we set out the charity's achievements and performance in Kenya, accelerating the development of our water and sanitation programmes, as well as the achievements of our team and volunteers bouncing back from the devastation of Coronavirus. We then discuss the charity's financial performance in this context.

The need we are addressing

We work in Bomet County, Kenya, home to 1 million people and one of the most underserved and least resourced areas of the country. Here, 2 out of 3 people don't have clean water, over half don't have safe toilets and children don't have access to basic hygiene education; Bomet has the 3rd lowest access to improved water sources of Kenya's 47 counties.

Most people live in rural communities and get by using their land to grow what they can and by selling anything extra they have at the market. Women and children spend hours every day walking to collect water, which is often dirty, or to find a safe place to go to the toilet. Dirty water and poor hygiene spread disease, meaning even more time is lost to sickness - time that could have been spent on work or education.

Through helping children and their families to realise their right to clean water, safe toilets and good hygiene, our programmes save lives, improve education, empower women and girls and strengthen livelihoods.

Our Mission

At Dig Deep, we believe everyone has a fundamental right to clean water, safe toilets and good hygiene through the achievement of UN Sustainable Development Goal 6.

Our mission is to collaborate with the Kenyan government, the County Government of Bomet and local businesses and communities, to transform access to these vital services for the 1 million people of Bomet County.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Why we are different

We focus on one area, solving one big problem - We've been partnering with Bomet for over 10 years, building our expertise and trusted relationships across the county. As long as we're needed, we will be there to support Bomet's one million residents to transform access to clean water, safe sanitation and good hygiene. At the same time, we share the successes and challenges of our work with partners in Kenya and around the world, so that our model can be replicated elsewhere.

We act in the short term whilst planning for the long term - We work with communities to implement practical, immediate solutions to bring clean water, safe toilets and good hygiene to those who need it most. At the same time, we have developed long-term partnerships for change, including our 5 year Memorandum of Understanding with the County Government of Bomet to deliver a data-driven Masterplan for achieving universal access for all 1 million residents.

These two pillars of our work reinforce each other:

- Our practical, immediate solutions provide blueprints for water, sanitation and hygiene services that work, and are being scaled through the Masterplan for achieving universal access
- Our long-term partnerships strengthen local systems and ensure that the services we're investing in now are maintained and improved for generations to come

We know it's local people that will overcome the water and sanitation crisis and it's our job to help them dramatically speed this up - Universal, sustainable access to safe water, sanitation and hygiene will only be achieved if local government, local business and the local community are driving the process. This is why we invest in Bomet's civil servants, business people and community leaders to ensure they have the skills they need. We provide bespoke training, mentoring and learning exchanges to address critical skill gaps, empowering people to drive and sustain change in their own community.

Performance in 2022 - Practical, Immediate Solutions

Overview - our 'blueprint' projects

Throughout 2022 the charity continued to work with communities to bring clean water, safe toilets and good hygiene to those who need it most. This included:

- Building rainwater harvesting systems, digging wells and harnessing springs to **help Bomet's residents access clean water**
- **Building safe, hygienic and private spaces in which to go to the toilet**, as well as reducing the costs of households building their own toilet through **improving local sanitation markets**
- **Supporting teachers and community health volunteers to deliver hygiene education**, ensuring communities understand how disease is spread and breaking down the taboos surrounding menstrual health.

These projects have not only delivered water, sanitation and hygiene services that are directly serving the most vulnerable communities in Bomet, they also serve as 'blueprints' that are being scaled through the Bomet WASH Masterplan for achieving universal access (discussed below).

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Community Led Total Sanitation & Sanitation Entrepreneurship Interventions

While sanitation and water are a constitutional right in Kenya, many of Bomet County's one million residents lack access to clean water, safe toilets and good hygiene. Prior to Dig Deep's work in 2019-2020, no villages in Bomet County had been declared Open Defecation Free (ODF), compared to 27% in Kenya as a whole.

Through a pilot Community Led Total Sanitation (CLTS) intervention in 2021, we were able to reach over 56,000 community members in 104 villages in Ndanai-Abosi ward with safe toilets and good hygiene.

In 2022 we then built on this success, both through reaching more community members through CLTS and supporting those we have already reached to further improve sanitation and hygiene levels:

- We were able to reach a further 27,000 people with safe toilets and good hygiene through a jointly managed CLTS intervention with Public Health Officers in the County Government of Bomet.
- We were again able to support the 56,000 community members we reached in 2021 to further improve sanitation and hygiene levels through training community entrepreneurs to deliver sanitation products and supporting the capacity of local suppliers to engage or expand their businesses into rural sanitation.

School Water, Sanitation and Hygiene Projects

Most schools in Bomet lack adequate toilet facilities and clean water supplies - only 22% have access to basic water and 40% have access to basic sanitation. For children, this can mean dropping out of primary school. For girls in particular, a lack of safe toilets is a direct barrier to their education, particularly in adolescence as they are forced to miss school when on their period. Dirty water and poor sanitation can also cause malnourishment, which then leads to stunting. Children who experience stunting not only have a high mortality rate, but their development suffers physically and cognitively, resulting in poor educational outcomes, and negative effects in adulthood. In Bomet County, 36% of residents are affected by stunting, which holds back the community and pushes families further into poverty.

In 2022 we were able to support 5 schools to improve their access to clean water, safe toilets and good hygiene. In just the first 5 years these projects will provide 672 children with clean water, 2,016 children with safe toilets and over 12,000 children and family members with improved hygiene.

Community Spring Protection Projects

Having conducted an extensive survey of 13,000 households (250,000 residents) in 2021 - measuring water access, mapping of water points and school and hospital buildings - we found that reaching the most vulnerable people in rural communities will need simple and tested technologies, and that protecting springs (through the construction of concrete structures, and digging drainage ditches) presents a unique opportunity to reach these communities in a safe and cost-effective way.

In 2022, Dig Deep made it possible for 3,984 people to access clean water through two pilot spring protection programmes. We have set up local water committees to monitor the capacity of the springs, conduct minor maintenance, and we are carrying out flow monitoring and water quality tests on the springs to ensure sustainability.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Performance in 2022 - Long-term partnerships for change:

Overview - Building a Strong and Sustainable WASH System in Bomet County

From Dig Deep's 10 years of experience of successfully working in partnership with national and county government to deliver joint funded grassroots WASH programmes in Bomet, we know that the primary barrier to achieving Sustainable Development Goal (SDG) 6 in the county is the weakness of the county's Water, Sanitation and Hygiene (WASH) system.

Whilst we fully acknowledge that higher levels of funding are certainly required, it is clear that the weakness of the WASH system means:

- the resources already being invested by the county government are not having their intended impact
- the county government does not yet have the capacity to either attract or absorb significant additional funding for WASH infrastructure effectively
- The county is not yet able to coordinate and direct external agencies effectively, leading to duplication of work and missed opportunities for synergies

We recognise that the county government is the responsible body with the mandate to lead efforts; we as an external agency must support and build their capacity to lead and succeed, so that the improvements we make together are sustained. This has formed the basis of our delivery model and partnership approach. In order to achieve this, at the start of 2020, we initiated our programme: Building a Strong and Sustainable WASH System in Bomet County. This approach has been adapted from the Agenda for Change District Level Roadmap for Universal Access (A4C). We are following the five phases of the roadmap (Figure 1) - Visioning, Institutional Strengthening, Assessment, Planning and Implementation - and are adjusting our activities to appropriate scales within the county according to both need and our organisational capabilities.

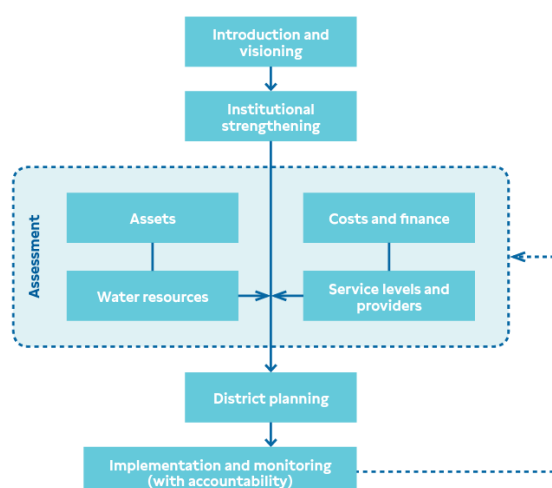


Figure 1 - Agenda for Change District Level Roadmap for Universal Access

The county government can support WASH system strengthening to improve WASH service levels, by:

1. Investing existing WASH resources effectively and efficiently
2. Attracting and investing additional WASH resources effectively and sustainably
3. Coordinating and directing external agencies to maximise impact.

The key achievements of this approach have been as follows.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Key Achievements of the Bomet Systems Strengthening Programme in 2022

Creation and Publication of the Bomet County Water, Sanitation and Hygiene (WASH) Masterplan 2022-2050

- The Bomet County Water, Sanitation and Hygiene (WASH) Masterplan sets out a Roadmap for achieving Universal 'Basic Access' to WASH Services for the residents of Bomet County, whilst at the same time rapidly accelerating access to 'Safely Managed' WASH services (as defined by Sustainable Development Goal 6: Water and Sanitation for All).
- Through leveraging both the WASH Hub and monitoring achievements described below, the creation of the WASH Masterplan was initiated and then facilitated by Dig Deep (Africa), in close collaboration with Bomet County Government's Departments for Water and Environmental Services and Public Health and Medical Services, as well as the Kenya Red Cross, AquaClara Kenya and World Vision Kenya.
- The following section gives a brief overview of the content of the Masterplan

Signing of Memorandum of Understanding Committing the County Government of Bomet to funding implementation the Masterplan

- This formal launch was backed by the signing of a MOU between CGB and Dig Deep which commits the county to:
 - Implementing the Masterplan across the county
 - Contributing 35% in matched funding to Dig Deep & County Government of Bomet for Dig Deep's Practical, Immediate Solutions (which will act as a testing ground for the Masterplan's WASH programmes before they are scaled up across the county).

Ongoing Incorporation of WASH Masterplan into Bomet Integrated Development Plan

- The Constitution of Kenya 2010 created a two-tier level of government, national and county.
- The county governments are required to prepare five-year County Integrated Development Plans (CIDPs) and this is the second such plan; the first was implemented in the period 2013 to 2017 and the second is now running from 2018-2022.
- The County is currently finalising the 2023-2027 plan and, following the Development Plan committee formally requesting that our team and the WASH Hub incorporate the WASH Masterplan, we have been consulting extensively on this process

Piloting of the Bomet County WASH Hub

- We are proud to have worked with the county government to set up Bomet County's first WASH Hub with joint funding from the county government (the inauguration took place on 30th June 2021).
- In 2022 the WASH Hub has been a powerful driver of system strengthening through bringing stakeholders together, helping actors to focus on a common goal, giving voice to socially excluded people and minimizing duplication in service provision
- This Hub has initially been staffed by two part time employees seconded from County Government of Bomet and Dig Deep, and has the vital role of managing WASH data from all over the county in order to formalise integration between County Government of Bomet, Dig Deep and other other external agencies; integrate data analysis and strategic decision making across the entire WASH system; Act as a conduit between practitioners and national and international monitoring frameworks

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

High level of political engagement and extensive PR coverage of Masterplan launch

- One of our key learnings from this process is that this is critical both to ensuring the Masterplan is published and there is democratic accountability for the real world implementation of the Masterplan.
- Throughout the process of drafting and publishing the plan we found that high level political engagement and PR created a virtuous circle - the engagement of the County Governor and members of the county assembly attracted media attention, and the media coverage of the process then in turn incentivised further engagement of these senior politicians.
- The launch of the Masterplan was covered in National Press and, possibly more importantly, on local language TV/Radio station KASS FM which is watched ubiquitously throughout Bomet. Our team's interactions with the general public in Bomet indicate that there is now a broad knowledge of the existence of the plan and political representatives are being asked about its implementation. Whilst more needs to be done to improve democratic accountability in the WASH system, the widespread knowledge of the Masterplan's creation is a critical first step in ensuring constituents can hold their elected representatives to account for its implementation.

High level overview of Bomet County WASH Masterplan

Targets set by the WASH Masterplan

- The aim of the Masterplan is to achieve Basic WASH access for all residents of Bomet County by 2036 for water, and by 2030 for sanitation and hygiene.
- This means that every resident of the county will have a clean and reliable source of water within 1km of their house; an improved sanitation facility on their premises that meet their needs; and a place to wash their hands with soap and water.
- It is important to note that this falls short of Sustainable Development Goal 6 (SDG6) for water and sanitation
- Due to the current levels of access and investment, the goal of achieving Universal Safely Managed WASH access by 2030 is not currently feasible for Bomet County without extremely significant external investment.
- Given this, the WASH Masterplan sets out an ambitious yet pragmatic Roadmap for achieving Basic Access to water by 2036 and Basic Access to sanitation by 2030, while at the same time aiming for significant progress towards SDG6 by 2050. All partners commit to accelerating the achievement of these goals throughout the lifetime of the plan.

Four Phase Roadmap

- These targets will be accomplished through a phased series of strategic interventions which are described in Figure 2
- There are four phases, each designed to develop the WASH system towards SDG6
- These phases are intended to be a pathway towards further development, while also providing tangible improvements to WASH access in the short term. There is some overlap between these phases, but they are differentiated from each other in the complexity of the associated interventions

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

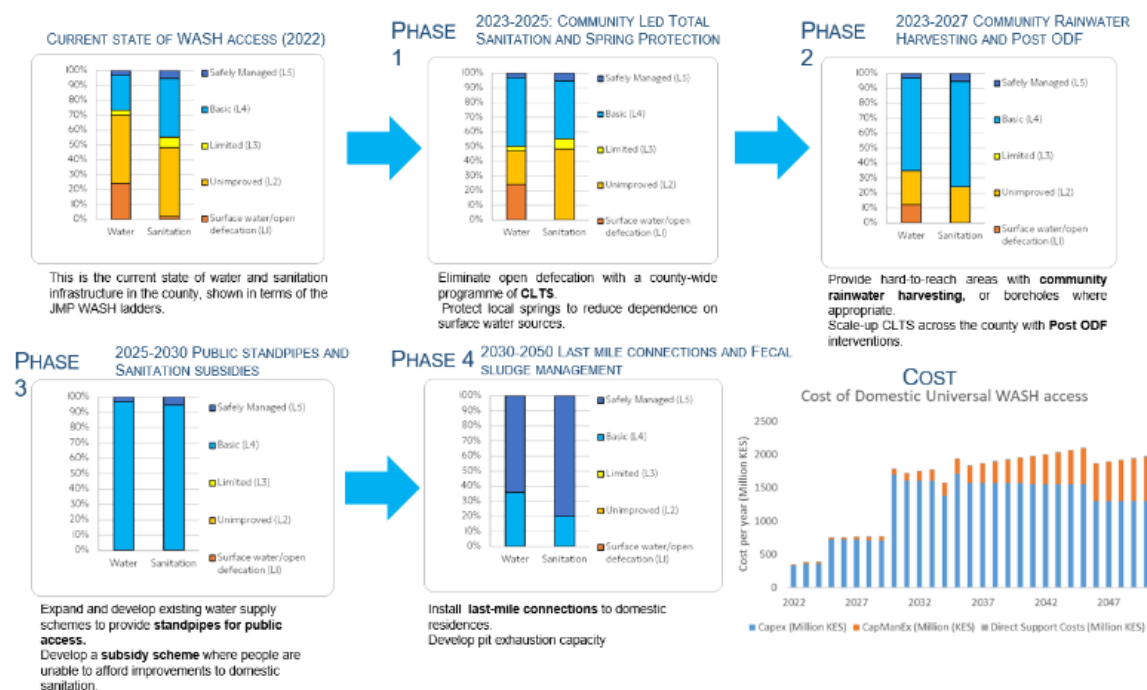


Figure 2 - Phased Roadmap for Universal WASH Access in Bomet County

Strategic Interventions

To deliver each phase, a series of 18 strategic interventions have been developed to strengthen the entire WASH system in Bomet County. These fall under the categories of Water, Sanitation, Hygiene, Institutional Strengthening and Financing.

Further information

- The full Bomet WASH Masterplan and Executive Summary of the Masterplan can be accessed via the charity's website

Future Plans

To rapidly deliver the Bomet County Water, Sanitation and Hygiene Roadmap, Dig Deep and County Government of Bomet have signed our Memorandum of Understanding (2022-27) which commits both ourselves and the government to co-funding and jointly delivering this work.

Through our **practical, immediate solutions** this means that over the next 5 years we plan to deliver:

- Construction of 81 water projects providing 80,000 people with clean water
- Construction and training projects at 29 schools providing 11,000 children with clean water, safe toilets and good hygiene
- Construction of 2,000 household toilets to create Open Defecation Free communities for 188,000 people.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Through our **long term partnerships for change** this means that we will work closely with the County Government of Bomet to rapidly achieve the 'Institutional Strengthening Objectives' of the Bomet WASH Masterplan through increasing the mandate, capabilities and resources of the Bomet WASH Hub. This will mean supporting the WASH Hub to:

1. Drive Masterplan steering committee meetings, attended by CGB senior staff and key NGO stakeholders, which drive the implementation and continued refinement of the Bomet WASH Masterplan
2. Expand the 2021 WASH survey across the entire county and establish sustainable system for updating this data
3. Establishing a WASH Hub driven rolling programme of 4 targeted training activities annually and organising trips to learn from best practice case studies within Kenya as necessary
4. Develop a dedicated body in the county government with a remit for sanitation
5. Documenting and disseminating Dig Deep and other partners' approach to the delivery of MOU Blueprint projects
6. Host external PhD researchers undertaking original research providing valuable learnings on how to improve WASH access both in Bomet and similar context nationally / internationally

Fundraising & Governance

We are pleased to say that, despite a two year significant drop in the charity's income as a result of the Coronavirus pandemic, the charity is now back on its continued long term growth trajectory.

Historically over half of the charity's funding has been raised by Dig Deep Challenges - a not-for-profit created by Dig Deep to raise funds for the charity's work, through providing life-changing fundraising events for young people and supporting ethical tourism in East Africa. The biggest single event run by Dig Deep Challenges is the annual summer sponsored climb of Kilimanjaro, which over 200 student volunteers had taken on every year since 2011, until they were postponed in 2020.

National lockdowns and travel bans, initially put in place from March 2020, continued throughout 2020-2021 meaning we had no choice but to defer both of the summer 2020 & 2021 Kilimanjaro climbs to summer 2022. Inevitably this had a substantial impact on the group's income and in turn led to a 40% reduction in expenditure on our WASH programmes compared to pre-Covid years.

We are pleased to say that, thanks to the support and generosity of our volunteer fundraisers and supporters, the charity is back to its pre-pandemic income levels. The vast majority of the young people who had registered for the summer of 2020 & 2021 Kilimanjaro climb chose to continue fundraising despite the pandemic and were able to join our 2022 cohort in our biggest Kilimanjaro fundraising event ever, with over 300 young people taking on the highest freestanding mountain in the world in the space of just over 4 weeks. Another highlight of the year was charity's direct fundraising through the December 2022 Big Give campaign. This was the third time that Dig Deep has taken part in the Big Give – however, thanks to the generosity of our supporters we again successfully surpassed our target, raising a total £41,182

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Finally, in 2022 we were privileged to experience a rapid expansion of Dig Deep's board of trustees, with 10 new trustees joining the team over the year. This has greatly increased the depth and breadth and skills and experience available to the charity.

Financial outlook for 2023 and beyond

Whilst Dig Deep continues to navigate uncertain times with the global cost of living crisis impacting both Kenya and the UK in different way, the board remains confident that the charity will increase its impact in Bomet County. Our strategy in Bomet has achieved significant results far quicker than envisioned and we are confident that this success will continue to attract the resources required to deliver our 5 year 2023-2027 business plan, driving forward our mission to transform access to clean water, safe sanitation and good hygiene for the 1 million residents of Bomet County.

Vote of thanks

Firstly, the board of trustees would like to thank Dig Deep's staff for all their hard work over the year. In Kenya, the team have played a critical leadership for in supporting the communities we serve to bounce back from the impact of coronavirus. In the UK, our team has managed the unprecedented increase in size of our flagship fundraising events whilst simultaneously developing new income streams.

Above all, we again thank our donors, supporters and volunteers, without whom none of our work would be possible. Special thanks to our student volunteer fundraisers who have worked so hard to support the charity despite lockdowns and travel bans; The Clarkson Foundation; The Waterloo Foundation, Stiftung Drittes Millennium, The Allan and Nesta Ferguson Foundation, the Solomon Family Charitable Trust, the Peter Stebbings Memorial Charity, Axis Capital, Souter Charitable Trust, the Open Gate Trust & The Schroder Charitable Trust; as well as every individual supporters who have made gifts large and small - our work would not be possible without you.

Financial Review

The Consolidated Statement of Financial Activities shows a net increase in funds of £62,320 (2021: £141,744).

The charity has available unrestricted funds of £90,081, restricted funds of £82,792 and designated funds of £186,219. The trustees wish to maintain funds at a level that would at least cover the costs required to wind down the organisation and all existing programmes plus three months running costs. Designated funds of £186,219 (2021: £182,084) are set aside for this purpose.

Subsidiary company

The achievements and performance of the charity's subsidiary company for the year ended 31 December 2021 was as follows:

Dig Deep Challenges Limited through its trading activities made a profit of £66,994 (2021: £176,368) before gift aid payments made to Dig Deep (Africa) of £22,508 (2021: £176,858). Closing shareholders' funds were £nil (2021: nil)

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The charity is a company limited by guarantee (number 08034496) and a registered charity (number 1148745). On 31 July 2013 the charitable company took over the assets and liabilities of Dig Deep (Africa) (registered charity number 1121493) and started trading.

The trustees who served during the year were:

Mr P R Fitzsimmons
Mrs J Green
Mr J N J Pallett
Ian Martin Wyatt (appointed October 2022)
Dr Ania Maria Wanda Grobicki (appointed October 2022)
Ms D Harrison
Mr D S Fitzsimmons
Ms D Chetty

The management of the charity is carried out by the trustees and the Chief Executive.

The trustees meet at regular intervals throughout the year to review the charity's strategy and performance, approve plans and monitor budgets.

The day to day operations of the charity are carried out by Ben Skelton, the Chief Executive.

Members of the Board of Trustees give their time voluntarily. When appointing Trustees, the charity places emphasis on the skills, knowledge and experience that is required for the Board to adhere to undertake its responsibilities effectively. Nominations for potential Board members come from a variety of sources and the process may include personal approaches to potential candidates. Induction and training for Board members is personalised on the basis of their existing skills, knowledge and experience and to reflect any prior knowledge that they have of the charity.

The charitable company also controls Dig Deep Challenges Limited (registered company number 0591740) a company limited by guarantee. The company was incorporated on 1 July 2013 and started trading on 1 August 2013.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also the directors of Dig Deep (Africa) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board of trustees



**Mr Ian Martin Wyatt
Trustee and Treasurer**

Dated: 26 September 2023

DIG DEEP (AFRICA)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIG DEEP (AFRICA) FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiners statement

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

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

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

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



AM Wells FMAAT

99 Western Road
Lewes
East Sussex
BN7 1RS

Dated: 26 September 2023

DIG DEEP (AFRICA)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations	3	145,638	168,214	313,852	220,284
Charitable activities	4	<u>626,431</u>	<u>-</u>	<u>626,431</u>	<u>314,609</u>
Total income		<u>772,069</u>	<u>168,214</u>	<u>940,283</u>	<u>534,893</u>
Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	54,724	-	54,724	43,143
Charitable activities	7	<u>717,631</u>	<u>105,608</u>	<u>823,239</u>	<u>350,006</u>
Total expenditure		<u>772,355</u>	<u>105,608</u>	<u>877,963</u>	<u>393,149</u>
Net income before transfers		(286)	62,606	62,320	141,744
Gross transfer between funds		<u>(137)</u>	<u>137</u>	<u>-</u>	<u>-</u>
Net movement in funds		(423)	62,743	62,320	141,744
Fund balances at 1 January 2022		<u>276,723</u>	<u>20,049</u>	<u>296,772</u>	<u>155,028</u>
Fund balances at 31 December 2022		<u>276,300</u>	<u>82,792</u>	<u>359,092</u>	<u>296,772</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIG DEEP (AFRICA)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations	3	141,958	168,214	310,172	212,179
Charitable activities	4	60,758	-	60,758	37,038
Investment income (gift aid payments from subsidiary undertaking)	5	<u>22,507</u>	<u>-</u>	<u>22,507</u>	<u>176,858</u>
Total income		<u>225,223</u>	<u>168,214</u>	<u>393,437</u>	<u>426,075</u>
Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	48,744	-	48,744	42,944
Charitable activities	7	<u>176,766</u>	<u>105,608</u>	<u>282,374</u>	<u>240,894</u>
Total expenditure		<u>225,510</u>	<u>105,608</u>	<u>331,118</u>	<u>283,838</u>
Net income before transfers		(287)	62,606	62,319	142,237
Gross transfers between funds		<u>(137)</u>	<u>137</u>	<u>-</u>	<u>-</u>
Net movement in funds		(424)	62,743	62,319	142,237
Fund balances at 1 January 2022		<u>276,905</u>	<u>20,049</u>	<u>296,954</u>	<u>154,717</u>
Fund balances at 31 December 2022		<u>276,481</u>	<u>82,792</u>	<u>359,273</u>	<u>296,954</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIG DEEP (AFRICA)

CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		-		-
Current assets					
Debtors	12	3,000		-	
Cash at bank and in hand		<u>362,258</u>		<u>375,254</u>	
		365,258		375,254	
Creditors: amounts falling due within one year	13	<u>(6,166)</u>		<u>(3,482)</u>	
Net current assets			<u>359,092</u>		<u>371,772</u>
Creditors: amounts falling due after one year	13		-		(75,000)
Total assets less current liabilities			<u>359,092</u>		<u>296,772</u>
Income funds					
Restricted funds	14		82,792		20,049
Unrestricted funds			90,081		94,629
Designated funds			186,219		182,084
Non-charitable trading funds			<u>-</u>		<u>-</u>
			<u>359,092</u>		<u>296,772</u>

For the financial year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 26 September 2023


Mr Ian Martin Wyatt
Trustee and Treasurer
Company number: 08034496

DIG DEEP (AFRICA)

BALANCE SHEET AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		-		-
Investments	11		<u>-</u>		<u>-</u>
			-		-
Current assets					
Debtors	12	193,381		190,775	
Cash at bank and in hand		<u>169,346</u>		<u>182,799</u>	
		362,727		373,574	
Creditors: amounts falling due within one year	13	<u>(3,454)</u>		<u>(1,620)</u>	
Net current assets			<u>359,273</u>		<u>371,954</u>
Creditors: amounts falling due after one year	13		-		(75,000)
Total assets less current liabilities			<u>359,273</u>		<u>296,954</u>
Income funds					
Restricted funds	14		82,792		20,049
Unrestricted funds			90,262		94,821
Designated funds			<u>186,219</u>		<u>182,084</u>
			<u>359,273</u>		<u>296,954</u>

For the financial year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 26 September 2023



Mr Ian Martin Wyatt

Company number: 08034496

DIG DEEP (AFRICA)

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2022

	Notes	Group			
		2022	2021	2022	2021
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		(12,996)		209,122
Investing activities					
Purchase of tangible fixed assets		-		-	
Net cash (used in) investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			(12,996)		209,122
Cash and cash equivalents at beginning of year			<u>375,254</u>		<u>166,132</u>
Cash and cash equivalents at end of year			<u>362,258</u>		<u>375,254</u>
		Charity			
		2022	2021	2022	2021
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		(13,453)		145,619
Investing activities					
Purchase of tangible fixed assets			-		-
Net cash (used in) investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			(13,453)		145,619
Cash and cash equivalents at beginning of year			<u>182,799</u>		<u>37,180</u>
Cash and cash equivalents at end of year			<u>169,346</u>		<u>182,799</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

Dig Deep (Africa) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 2 Rushdale Road Sheffield South Yorkshire S8 9QB.

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The accounts are prepared in sterling, which is the presentational currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The functional currencies of the charitable company are sterling and Kenyan shillings.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Grants are accounted for on a receivable basis.

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable except insofar as they are incapable of measurement.

Income from activities for generating funds represents amounts receivable for challenge events.

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of irrecoverable VAT and are allocated to the headings in the Statement of Financial Activities based on their nature. Costs have been apportioned on the basis of time spent by individuals on the relevant costs and usage of resources.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (continued)

Costs of generating voluntary income includes expenditure relating to the raising of funds.

Costs of generating funds relate to costs incurred by the trading subsidiary.

Expenditure relating to charitable activities includes all the costs relating to the delivery of its activities and services to its beneficiaries.

Support costs are overheads with the allocation of support salary costs and other administration costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

During the year the charity's objectives were amended to more correctly reflect its aims. These objectives are set out in the Trustees Report in page 1. Accordingly costs of challenge events are now included as charitable activities and the comparatives have been restated where appropriate.

1.6 Tangible fixed assets and depreciation

Fixtures, fittings and equipment of less than £500 in value are expended in the year of purchase. Fixtures, fittings and equipment having an initial cost greater than £500 are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	33.33% straight line
--------------------	----------------------

1.7 Investments

Fixed assets investments are stated at cost.

Unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the year in which they arise.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (continued)

1.8 Impairment of fixed assets (continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

1.10 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (continued)

1.10 Financial instruments (continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Foreign exchange

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses on translation are included in the statement of financial activities.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing material adjustment to the carrying amount of assets and liabilities.

3 Donations

	Unrestricted funds £	Group and Charity Restricted funds £	Total 2022 £	Total 2021 £
Donations and grants	<u>145,638</u>	<u>168,214</u>	<u>313,852</u>	<u>220,284</u>
For the year ended 31 December 2021	<u>179,815</u>	<u>40,469</u>		
Included in donations and grants are:				
Kenyan Government's Constituency Development Fund	-	-	-	2,499
Souter Charitable Trust	-	3,000	3,000	3,000
Peter Stebbings Memorial Charity	-	-	-	8,670
Richard Solomons Charitable Trust	-	4,500	4,500	-
Jephcott Charitable Trust	-	-	-	10,000
Travers Smith Foundation	-	-	-	1,000
Big Give Christmas Challenge 2020	-	-	-	15,100
Waterloo Foundation	-	25,000	25,000	-
The Clarkson Foundation	-	82,606	82,606	-
Stiftung Drittes Millennium	-	21,608	21,608	-
The Ferguson Charitable Trust	-	25,000	25,000	-
Other small grants and donations	<u>145,638</u>	<u>6,500</u>	<u>152,138</u>	<u>180,015</u>
	<u>145,638</u>	<u>168,214</u>	<u>313,852</u>	<u>220,284</u>

4 Other trading activities: Income from challenge events

	Group Total 2022 £	Total 2021 £	Charity Total 2022 £	Total 2021 £
Income from challenge events	<u>626,431</u>	<u>314,609</u>	<u>60,758</u>	<u>37,038</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Investment income

	Group		Charity	
	Total 2022 £	Total 2021 £	Total 2022 £	Total 2021 £
Donations from Dig Deep Challenges Ltd	<u>-</u>	<u>-</u>	<u>22,507</u>	<u>176,858</u>

6 Raising funds

	Group		Charity	
	Total 2022 £	Total 2021 £	Total 2022 £	Total 2021 £
Costs of generating voluntary income	<u>54,724</u>	<u>43,143</u>	<u>48,744</u>	<u>42,944</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

		Group & Charity 2022		
	Charitable Activities £	Support Costs £	Governance £	Total £
Practical Immediate Solutions	137,048	-	-	137,048
Long-term partnerships for change	60,901	-	-	60,901
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes).	460,938	-	-	460,938
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes).	126,591	-	-	126,591
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	37,161	600	37,761
	<u>785,478</u>	<u>37,161</u>	<u>600</u>	<u>823,239</u>
Analysis by fund				
Unrestricted funds	679,870	37,161	600	717,631
Restricted funds	<u>105,608</u>	-	-	<u>105,608</u>
	<u>785,478</u>	<u>37,161</u>	<u>600</u>	<u>823,239</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities (continued)

		Group & Charity 2021		
	Charitable Activities £	Support Costs £	Governance £	Total £
Taps - investment in clean water projects	33,011	-	-	33,011
Toilets - investment in safe sanitation projects	44,290	-	-	44,290
Training - investment in hygiene education projects	32,452	-	-	32,452
Monitoring and Support - investment in monitoring and supporting projects completed in previous years	24,955	-	-	24,955
COVID Response	18,552	-	-	18,552
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes).	3,318	-	-	3,318
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes).	130,745	-	-	130,745
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	62,083	600	62,683
	<u>287,323</u>	<u>62,083</u>	<u>600</u>	<u>350,006</u>
Analysis by fund				
Unrestricted funds	224,924	62,083	600	287,607
Restricted funds	<u>62,399</u>	-	-	<u>62,399</u>
	<u>287,323</u>	<u>62,083</u>	<u>600</u>	<u>350,006</u>

Governance costs includes payments to the independent examiner of £600 for independent examination fees (2021: £600) of the charity and consolidated group accounts. Support costs of the charity and the group include £1,650 (2021: £1,650) paid to the independent examiner for other services.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year (2021: £nil).

9 Employees

Number of employees

The average monthly number of employees during year was:

	2022	2021
Operations	7	7
Administration	<u>2</u>	<u>2</u>
	<u>9</u>	<u>9</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	195,444	191,072
Social security costs	15,592	13,632
Pension costs	<u>4,213</u>	<u>4,280</u>
	<u>215,249</u>	<u>208,984</u>

There were no employees whose annual emoluments were £60,000 or more.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Tangible fixed assets

	Computer equipment £	Group Total £
Cost		
At 1 January 2022	11,763	11,763
Additions	—	—
At 31 December 2022	<u>11,763</u>	<u>11,763</u>
Depreciation		
At 1 January 2022	11,763	11,763
Charge for the year	—	—
At 31 December 2022	<u>11,763</u>	<u>11,763</u>
Net book value		
At 31 December 2022	<u>—</u>	<u>—</u>
At 31 December 2021	<u>—</u>	<u>—</u>

	Computer equipment £	Charity Total £
Cost		
At 1 January 2022	2,732	2,732
Additions	—	—
At 31 December 2022	<u>2,732</u>	<u>2,732</u>
Depreciation		
At 1 January 2022	2,732	2,732
Charge for the year	—	—
At 31 December 2022	<u>2,732</u>	<u>2,732</u>
Net book value		
At 31 December 2022	<u>—</u>	<u>—</u>
At 1 January 2022	<u>—</u>	<u>—</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Fixed assets investments

The charitable company controls Dig Deep Challenges Limited, which is a UK company limited by guarantee. This subsidiary is included in these consolidated accounts.

12 Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Amounts owed by group undertakings	-	-	190,381	190,775
Accrued income and prepayments	3,000	-	3,000	-
	<u>3,000</u>	<u>-</u>	<u>193,381</u>	<u>190,775</u>

13 Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Tax and social security costs	912	962	-	962
Other creditors	-	-	-	-
Accruals and deferred income	<u>5,254</u>	<u>2,520</u>	<u>3,454</u>	<u>2,520</u>
	<u>6,166</u>	<u>3,482</u>	<u>3,454</u>	<u>3,482</u>

Creditors: amounts falling due after one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Loan	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>
	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>

During the year Dig Deep (Africa) took out a Coronavirus Business Interruption Loan (CBILS) as part of the Government scheme to help aid businesses and charities' cash flow as a result of the Coronavirus. The loan was repaid in full in July 2022 before any interest become payable.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Group and Charity Movement in funds				
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2022
	£	£	£	£	£
Kenyan Government's Constituency Development Fund	4,219	-	-	-	4,219
The Big Give	213	-	-	-	213
Waterloo Foundation	-	25,000	(25,137)	137	-
Jephcott Charitable Trust	3,698	-	(3,698)	-	-
Souter Charitable Trust	2,432	3,000	(4,223)	-	1,209
Ferguson Foundation	-	25,000	(23,869)	-	1,131
Dr Richard Solomons Charitable Trust	-	4,500	-	-	4,500
Clarkson Foundation	-	82,606	(38,251)	-	44,355
Stiftung Drittes Millennium	-	21,608	(9,456)	-	12,152
Other small funds	<u>9,487</u>	<u>6,500</u>	<u>(973)</u>	<u>-</u>	<u>15,013</u>
	<u>20,049</u>	<u>168,214</u>	<u>(105,608)</u>	<u>137</u>	<u>82,792</u>

Kenyan Government's Constituency Development Fund

The Constituency Development Fund supports constituency-level development projects that combat poverty at the grassroot. This is part of a multi-year co-funding agreement to provide 19 schools with safe sanitation in Bomet County, Kenya.

The Big Give

This is the UK's biggest match funding campaign. The funds raised have allowed the charity to provide clean water to 4 schools removing barriers to education for over 3,300 kids in the first 5 years.

Waterloo Foundation

The Waterloo Foundation (TWF) is an independent grant-making Foundation which invests in projects which help globally, with particular focus on the disparity of opportunities, wealth and the unsustainable use of the world's natural resources. These funds were provided to develop the Bomet WASH Masterplan.

Jephcott Charitable Trust

Jephcott Charitable Trust – a charitable trust making a difference in areas of environment, health and education. The funds were provided to implement a Community Led Total Sanitation (CLTS) in 20 villages in Bomet County and to enable Dig Deep to train Public Health Officers to implement CLTS at scale.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Souter Charitable Trust

The Souter Charitable Trust – a charitable trust supporting projects for the relief of human suffering in the UK and overseas. The funds were provided to implement a Community Led Total Sanitation (CLTS) project in 20 villages in Ndanai-Abosi, Bomet County to improve hygiene behaviour and stop open defecation. This includes post ODF activities such as training local artisans to build more permanent

The Alan & Nesta Ferguson Charitable Trust

The Allan and Nesta Ferguson Charitable Trust was set up in 1979 by their son and daughter in law, John and Elnora. Its objectives closely follow the interests of the Ferguson family and their commitment to education, peace, and reducing poverty in developing countries. This year their support allowed the charity to undertake a combination of community clean water and menstrual health projects.

Dr Richard Solomons Charitable Trust

The Dr Richard Solomons Charitable Trust makes grants to organisations, with particular emphasis on those organisations providing services or other benefits for those with learning difficulties. The grant was invested in the charity's community spring protection programme

The Clarkson Foundation

The Clarkson Foundation are committed to helping create meaningful, lasting change around the world. The Foundation generously provided two grants in this period. The first grant was used to provide 5 schools with clean water, safe toilets and good hygiene. The second grant will be used in 2023 to provide 9 communities with clean water

Stiftung Drittes Millennium

The Foundation for the Third Millennium promotes sustainability in all sectors of society. This year their support has enabled the charity to undertake a combination of clean water and community sanitation projects.

15 Analysis of net assets between funds

	Group		
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	-	-	-
Net assets	<u>276,300</u>	<u>82,792</u>	<u>359,092</u>
	<u>276,300</u>	<u>82,792</u>	<u>359,092</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		Charity	
	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	-	-	-
Net assets	<u>214,162</u>	<u>82,792</u>	<u>296,954</u>
	<u>214,162</u>	<u>82,792</u>	<u>296,954</u>

16 Cash generated from operations

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Net movement in funds	62,320	141,744	62,319	142,237
Adjustments for:				
Depreciation and amortisation of fixed assets	-	490	-	-
Movement in working capital:				
(Increase)/decrease in debtors	(3,000)	3,224	(2,606)	(66,223)
Increase/(decrease) in creditors	<u>(72,316)</u>	<u>63,664</u>	<u>(73,166)</u>	<u>69,605</u>
Cash generated from operations	<u>(12,996)</u>	<u>209,122</u>	<u>(13,453)</u>	<u>145,619</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

17 Related parties

The charitable company has control of 100% of the assets and trade of Dig Deep Challenges Limited, a company limited by guarantee. The company organises challenge events with the aim of generating profits which it can donate to its parent. The company was incorporated on 1 July 2013 and started trading on 1 August 2013 (company number 08591740).

Details of the subsidiary company's assets at 31 December 2022 and results for the year then ended are as follows:

	Dig Deep Challenges Limited £
Turnover	569,354
Cost of sales	<u>(524,868)</u>
Gross profit	44,486
Administrative expenses	<u>(44,486)</u>
Loss for the period	<u>=====</u> -
Tangible fixed assets	-
Debtors	-
Cash at bank and in hand	<u>193,093</u> 193,093
Current (liabilities)	<u>(193,093)</u>
Net current (liabilities)	<u>-----</u> -
Net assets	<u>=====</u> -

DIG DEEP (AFRICA)

England & Wales - Charity number 1148745

Accounts

CHARITY REGISTRATION NUMBER 1148745
COMPANY REGISTRATION NUMBER 08034496

DIG DEEP (AFRICA)
CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

DIG DEEP (AFRICA)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P R Fitzsimmons Mrs J Green Mr J N J Pallett Ms D Harrison Mr D S Fitzsimmons Ms D Chetty (appointed in September 2021)
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Company number	08034496
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Charity number	1148745
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Registered office	2 Rushdale Road Sheffield South Yorkshire S8 9QB
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Independent examiner	AM Wells Counterculture Partnership LLP 99 Western Road Lewes East Sussex BN7 1RS
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Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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	Standard Chartered Bank Westlands Branch PO Box 14438-00800 Nairobi Kenya
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DIG DEEP (AFRICA)

CONTENTS

	Page
Trustees' report (including Directors' report)	1 – 10
Independent examiner's report	11
Consolidated statement of financial activities	12
Statement of financial activities	13
Consolidated balance sheet	14
Balance sheet	15
Statement of cash flows	16
Notes to the accounts	17 – 30

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The objects of the charity ('the objects') are:

To promote sustainable development in East Africa for the benefit of the public by:

- the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;
- the preservation, conservation and the protection of the environment and the prudent use of resources;
- the promotion of sustainable means of achieving economic growth and regeneration;
- sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

For the public benefit, to promote the mental, moral and physical development and improvement of young people and to provide opportunities for them to develop their full capacities and enable them to become responsible members of society, to include:

- providing facilities for young people for recreation or other leisure time occupation in the interests of social welfare;
- advancing the education of young people by the provision, encouragement and promotion of education, instruction or training in professions, vocations, industries, crafts, trades or the skills needed in employment;
- arranging periods of voluntary work in the community; and
- encouraging and assisting young people in their understanding of and practical action in support of the natural and build environment.

Risk factors

The trustees have reviewed the key risks to which the charity is exposed together with the operating and financial compliance controls that have been implemented to mitigate those risks. The trustees are of the view that there is a formal ongoing process for identifying, evaluating and managing the charity's significant risks. This process is regularly reviewed by the trustees.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

We are proud to present the 2021 Dig Deep board of trustees' report on the charity's achievements and performance.

In this report we set out the charity's achievements and performance in responding to COVID-19 in Kenya whilst accelerating the development of our wider water and sanitation programmes, as well as the achievements of our team and volunteers in the UK responding to the challenges of multiple lockdowns and travel bans. We then discuss the charity's financial performance in this context.

Background on our work

At Dig Deep, we believe everyone has a fundamental right to the provision of clean water, safe toilets and good hygiene. Our purpose is to collaborate with the Kenyan government, local businesses and communities to transform the provision of clean water, sanitation and good hygiene (WASH) in Bomet County.

Bomet is home to 1 million people and is one of the most challenging and least resourced areas in Kenya. The majority live in rural communities and don't go to work in an office each day. They get by using their land to grow what they can and by selling anything extra they have at the market. Despite these challenges, the area is famous for producing Olympian runners and world-class coffee and tea.

The biggest challenge facing the county is that most residents spend hours every day walking to collect dirty water or find a safe place to relieve themselves. Dirty water and poor hygiene spread disease, meaning even more time is lost to sickness - time that could have been spent on work or education.

For a child, this can mean the difference between dropping out of primary school and completing a full education. For a parent, the difference between struggling to get by and earning enough to improve the prospects of their family.

Together, we are working with Bomet to transform access to clean water, safe toilets and good hygiene; improving health, education and livelihoods for all 1 million residents of the county.

Our aim is that, through effective collaboration and sustainable development, the people of Bomet spend no more time thinking about where their water comes from, and where their waste goes, than we do.

How we work

1. We focus on one area, solving one big problem

We've been partnering with Bomet for over 10 years, building our expertise and trusted relationships across the county. As long as we're needed, we will be there to support Bomet's 1 million residents to transform access to clean water, safe sanitation and good hygiene. At the same time, we share the successes and challenges of our work with partners in Kenya and around the world, so that our model can be replicated elsewhere.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

2. We act in the short term whilst planning for the long term

We work with communities to implement **practical, immediate solutions** to bring clean water, safe toilets and good hygiene to those who need it most. At the same time, we have developed **long-term partnerships for change**, including our 5 year Memorandum of Understanding with the County Government of Bomet, to create and deliver a data-driven roadmap for achieving universal access for all 1 million residents.

These two pillars of our work reinforce each other:

- Our **practical, immediate solutions** provide blueprints for water, sanitation and hygiene services that work, and are being scaled through the roadmap for achieving universal access
- Our **long-term partnerships** strengthen local systems and ensure that the services we're investing in now are maintained and improved for generations to come

3. We know it's local people that will overcome the water and sanitation crisis, and it's our job to help them dramatically speed this up

Universal, sustainable access to safe water, sanitation and hygiene will only be achieved if local government, local business and the local community are driving the process. This is why we invest in Bomet's civil servants, business people and community leaders to ensure they have the skills they need. We provide bespoke training, mentoring and learning exchanges to address critical skill gaps, empowering people to drive and sustain change in their own community.

Performance in 2021

Practical Immediate Solutions - **Projects implemented and managed directly by Dig Deep**

In Ndanai-Abosi ward of Bomet County, where our headquarters is based, we worked hard with the local government, partners and business to set up water, sanitation and hygiene services, reaching over 50,000 people.

Sanitation and hygiene

Dig Deep prioritised its sanitation work in 2021, working with the County Government of Bomet to take people on a journey to end unhygienic open defecation practices.

To achieve this, Dig Deep rolled out its Community Led Total Sanitation pilot projects. Prior to Dig Deep initiating this project in 2020, no villages in Bomet County had been declared open defecation free (ODF), compared to 27% in Kenya as a whole. Building on our success and lessons learnt from our pilot Community Led Total Sanitation (CLTS) interventions in 2020, we are delighted to report that all [101 villages in Ndanai-Abosi ward were declared ODF in November 2021](#), improving the lives of over 50,000 people.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

At Dig Deep, we recognise that we are responsible for ensuring that this achievement isn't a temporary thing, so we are continuing to support the villages we've worked with and the County Government to go beyond eliminating open defecation. We have follow up meetings to solve problems with the toilets that have been built, give communities help in setting up businesses that improve the toilets they have, and train local people to make more permanent toilets.

The first toilet a household builds for themselves won't be the most expensive or luxurious. But it will be the first vital step on the sanitation ladder, and we're committed to making sure we support the people we work with to get to good quality, sustainable sanitation in the future.

CLTS is a key part of our wider strategy to ensure that the 1 million residents of Bomet County achieve [Sustainable Development Goal 6](#), which means everyone has clean water, safe toilets and good hygiene – forever. The focus of our work in 2022 and beyond is to scale up the programme, to create localised hubs so that hygienic practices and lessons learned can be easily spread from village to village.

School Water and Sanitation

With funding secured from generous supporters of The Big Give Christmas Challenge 2020, during 2021 we constructed rainwater harvesting projects in four schools in Bomet, helping 3,300 children access clean water in just the next 5 years. We also built girls' latrines in four schools, helping girls to manage their monthly periods in school and stay in education, unlocking their full potential.

Covid-19 Response

Faced with the ongoing threat of the Covid-19 pandemic, during 2021 Dig Deep launched a Covid-19 appeal to raise vital funds for personal protective equipment, hand sanitizers and handwashing stations. Thanks to our committed supporters, we were able to deliver 102 handwashing points, 888 hand sanitisers and over 6,000 reusable masks to local police stations in Bomet and Nakuru counties.

Long-term partnerships for change - Projects implemented and (part)funded by the County Government of Bomet for which Dig Deep is playing a support and capacity building role

Our overarching strategy for long term partnerships: Building a strong and sustainable Water, Sanitation and Hygiene (WASH) system in Bomet County

In Kenya power is largely devolved to the county level, and this means that the County Government of Bomet plays the critical role in achieving the goal of reaching everyone, forever. We therefore recognise that the county government is the responsible body with the mandate to lead efforts; we as an external agency must support and build their capacity to lead and succeed, so that the improvements we make together are sustained

In order to achieve this, at the start of 2020, we initiated our programme to support Bomet County in creating and delivering a Roadmap for Universal WASH Access to Bomet's 1 million residents. The creation of the Roadmap will ensure that:

1. The county government is investing its existing WASH resources effectively
2. The county government is attracting and investing additional WASH resources effectively
3. The county is attracting, coordinating and directing external agencies effectively

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Dig Deep's role in this is facilitating planning, investing in the professional development of county staff and supporting data/monitoring functions across the county. We are pleased to report that this programme made huge strides throughout 2021. These activities laid the foundations for successfully supporting Bomet County to launch the Roadmap Towards Universal WASH Access and signing a Memorandum of Understanding committing the County Government and Dig Deep to co-fund and deliver this over the next five years (see future plans).

2021 WASH Survey of Sotik Sub-County

What gets measured gets done, so we're supporting Bomet to digitise data collection and share vital information with decision makers and those on the front line.

To deliver universal access to WASH, Bomet County needs to establish a rigorous evidence base for planning and a baseline against which implementation can be tracked. To achieve this, in 2021 we implemented household and institutional surveys covering a population of over 250,000 people [to get a comprehensive understanding of the access people had to water and sanitation in Sotik sub-county](#) of Bomet. We surveyed thousands of households, talked to 198 schools and 32 health centres to establish how people got water, and the toilets they used. We also made a registry of all 200 local water points, and their state of repair to get a picture of the supply side as well as the demand.

This information has been transformative, as it has enabled us to help the county change the scope at which it operates. We've been able to move from working at the level of individual projects for hundreds of people at a time, to planning how we can improve the lives of tens of thousands of people.

The data has been stored at [the WASH Hub](#) that we founded with the county in 2020, and that has become an integral part of the data management operation for water and sanitation in the County. The responses we get will help the county government to refine the roadmap to accommodate the needs of local people, and better serve communities.

We want to keep evolving and updating our plans, and so we will also be regularly repeating the surveys we have done to improve our understanding, and track progress towards the goal of safely managed access to water and sanitation for all. We also want to survey the remaining four subcounties in Bomet, to reach a further 750,000 people.

2021 Department for Public Health: Community Led Total Sanitation (CLTS) and Post Open Defecation Free (ODF) Training

Alongside this survey work, we have continued to train and support County Public Health Officers, and Community Health Volunteers, in the organisation and implementation of CLTS during our projects this year. As a result, county staff we have worked with have a high level of autonomy to perform CLTS meetings and follow ups independently, and Bomet County Government has committed an independent budget to initiate CLTS in other parts of the county.

Future plans

At the time of writing (Sept 2022) we have successfully supported Bomet County to launch the Roadmap Towards Universal WASH Access and signed a Memorandum of Understanding committing the County Government and Dig Deep to co-fund and deliver this over the next five years.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Practical Immediate Solutions - Projects to be implemented and managed directly by Dig Deep

Over the next 5 years we plan to deliver:

1. Construction of **81 water projects** providing **80,000 people with clean water**
2. Construction and training projects at **29 schools** providing **11,000 children** with clean water, safe toilets and good hygiene
3. Construction of **10,000 household toilets** to create Open Defecation Free communities for **188,000 people**

The cost of those projects is approximately £1.5 million. We are pleased to say that, due to the success of our projects over the last decade, the County Government of Bomet has committed to invest 50p for every £1 raised and invested by Dig Deep. This means that, in order to make these projects into a reality, we need to raise at least £1 million for these projects.

Long-term partnerships for change - Projects to be implemented and (part)funded by the County Government of Bomet for which Dig Deep is playing a support and capacity building role

The Roadmap sets out the County's plan to achieve Basic WASH access for all residents of Bomet County by 2036 for water, and by 2030 for sanitation and hygiene. This means that every resident of the county will have a clean and reliable source of water within 1km of their house; an improved sanitation facility on their premises that meet their needs; and a place to wash their hands with soap and water.

To deliver these targets, we have supported the County to develop a series of strategic interventions needed to strengthen the entire WASH system in Bomet County. There are 18 of these interventions and they include both practical immediate delivery (e.g. 'Improve access to safe water sources in the county by protecting all community springs) and longer term changes to safeguard sustainability (e.g. The Department of Water taking formal ownership of all community water points).

Dig Deep's role will be to ensure both the government and private sector have the skills they need to deliver these changes for Bomet's 1 million residents, through providing bespoke training, mentoring and learning exchanges to address critical skills gaps. This will empower local people to make these planned intervention into a reality and sustain change in their own community

Fundraising and the ongoing financial impact of COVID-19

Historically over half of the charity's funding has been raised by Dig Deep Challenges - a not-for-profit created by Dig Deep to raise funds for the charity's work, through providing life-changing fundraising events for young people and supporting ethical tourism in East Africa. The biggest single event run by Dig Deep Challenges is the annual summer sponsored climb of Kilimanjaro, which over 200 student volunteers had taken on every year since 2011, until they were postponed in 2020.

National lockdowns and travel bans, initially put in place from March 2020, continued throughout 2021 meaning we had no choice but to defer the summer 2021 Kilimanjaro climbs, which marks the second year of deferral. Inevitably this has had a substantial impact on the group's income and in turn led to a 40% reduction in expenditure on our WASH programmes compared to pre-Covid years. Whilst this is of course disappointing, the impact would have been far greater if it were not for the support and generosity of our volunteer fundraisers. The vast majority of the young people who had registered for the summer 2021 Kilimanjaro climb chose to raise the charity proportion of their fundraising targets, despite the fact the challenge event had been postponed, and

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

we would again like to thank each of these young people for both their support and spirit in achieving this despite the national lockdowns which were in place.

We are also very proud to announce that as a result of our team's hard work in this period the National Student Fundraising Association (NaSFA) shortlisted Dig Deep for 'Charity of the Year' again and our team member Simon Franklin 'Outstanding Contribution to Student Fundraising' at the annual NaSFA awards ceremony – a huge achievement given the unprecedented challenges of this period. The team were also shortlisted for Campaigning Team of the Year at the Charity Times Awards for their Kilometres for Kenya digital fundraising challenge in partnership with Enthuse - a tremendous achievement.

The highlight of the year for the charity's direct fundraising was the December 2021 Big Give campaign. This was the second time that Dig Deep has taken part in the Big Give – however, thanks to the generosity of our supporters we successfully surpassed our target, raising a total £42,649.

In Kenya we continue to be supported by the National Government's Constituency Development Fund (CDF) – this fund supports constituency-level development projects that aim to combat poverty at the grassroots. In recognition of the sustainable impact of our work in Bomet County, CDF co-invest in our WASH in Schools programme. This agreement is historic; the government has never partnered in this way with any other international NGO and this is testament to how highly Dig Deep's impact is valued in Kenya.

Financial outlook for 2022 and beyond

Whilst Dig Deep continues to navigate uncertain times, the board remains confident that the charity has bounced back from the pandemic and will increase its impact in Bomet County. Despite the challenges of COVID-19, our strategy in Bomet has achieved significant results far quicker than envisioned. Equally, whilst our income has reduced significantly during the course of the pandemic, there is every sign that the charity can continue its long term growth trajectory with young people signing up for the Kilimanjaro 2022 and 2023 climbs. We also have, during 2021, demonstrated the new capacity to raise funds from campaigns such as the Big Give and from charitable trusts and foundations; and we go into 2022 in a strong position with the County Government of Bomet.

Vote of thanks

Firstly, the board of trustees would like to thank Dig Deep's staff for all their hard work over the year. In Kenya, the team have again been on the front line for over a year now responding to Covid-19 and, as detailed above, have delivered unprecedented achievements despite the charity being able to make lower levels of investment. In the UK, our team has for a second year running responded proactively to the cancellation of our flagship fundraising events, and it is thanks to their hard work and perseverance that the impact of this was largely mitigated and the charity was able to continue investing in our programmes in Kenya.

Above all, we again thank our donors, supporters and volunteers, without whom none of our work would be possible. We would also like to give special thanks to our student volunteer fundraisers who have worked so hard to support the charity despite lockdowns and travel bans. We would also like to give thanks to the Waterloo Foundation, the Peter Stebbings Memorial Charity, Jefferies, Axis Capital, Waterlogic Germany and Jephcott Charitable Trust without whose support critical aspects of our work in Kenya would not have been possible.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Financial Review

The Consolidated Statement of Financial Activities shows a net increase in funds of £141,744 (2020: £7).

The charity has general unrestricted reserves of £276,905 and restricted funds of £20,049. The freely available unrestricted reserves were £94,821. The trustees wish to keep reserves at a level to cover 6 months investment in charitable activities and running costs in line with our projections for activity to return to pre-pandemic levels in 2022. Designated funds of £182,084 (2020: £39,592) are funds set aside for the future trip costs.

Subsidiary company

The achievements and performance of the charity's subsidiary company for the year ended 31 December 2021 was as follows:

Dig Deep Challenges Limited through its trading activities made a profit of £176,368 (2020: £199,108) before gift aid payments made to Dig Deep (Africa) of £176,858 (2020: £202,119). Closing shareholders' funds were £nil (2020: £490)

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The charity is a company limited by guarantee (number 08034496) and a registered charity (number 1148745). On 31 July 2013 the charitable company took over the assets and liabilities of Dig Deep (Africa) (registered charity number 1121493) and started trading.

The trustees who served during the year were:

Mr P R Fitzsimmons
Mrs J Green
Mr J N J Pallett
Ms D Harrison
Mr D S Fitzsimmons
Ms D Chetty

The management of the charity is carried out by the trustees and the Chief Executive.

The trustees meet at regular intervals throughout the year to review the charity's strategy and performance, approve plans and monitor budgets.

The day to day operations of the charity are carried out by Ben Skelton, the Chief Executive.

Members of the Board of Trustees give their time voluntarily. When appointing Trustees, the charity places emphasis on the skills, knowledge and experience that is required for the Board to adhere to undertake its responsibilities effectively. Nominations for potential Board members come from a variety of sources and the process may include personal approaches to potential candidates. Induction and training for Board members is personalised on the basis of their existing skills, knowledge and experience and to reflect any prior knowledge that they have of the charity.

The charitable company also controls Dig Deep Challenges Limited (registered company number 0591740) a company limited by guarantee. The company was incorporated on 1 July 2013 and started trading on 1 August 2013.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors of Dig Deep (Africa) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board of trustees



Mr J N J Pallett
Trustee

Dated: 29/09/2022

DIG DEEP (AFRICA)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIG DEEP (AFRICA) FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiners statement

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

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

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

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



AM Wells FMAAT
99 Western Road
Lewes
East Sussex
BN7 1RS

Dated: 29 September 2022

DIG DEEP (AFRICA)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations	3	179,815	40,469	220,284	139,999
Charitable activities	4	<u>314,609</u>	<u>-</u>	<u>314,609</u>	<u>371,035</u>
Total income		<u>494,424</u>	<u>40,469</u>	<u>534,893</u>	<u>511,034</u>
Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	43,143	-	43,143	61,033
Charitable activities	7	<u>287,607</u>	<u>62,399</u>	<u>350,006</u>	<u>373,463</u>
Total expenditure		<u>330,750</u>	<u>62,399</u>	<u>393,149</u>	<u>434,496</u>
Net income before transfers		163,674	(21,930)	141,744	76,538
Gross transfer between funds		(471)	471	-	-
Net movement in funds		163,203	(21,459)	141,744	76,538
Fund balances at 1 January 2021		<u>113,520</u>	<u>41,508</u>	<u>155,028</u>	<u>78,490</u>
Fund balances at 31 December 2021		<u>276,723</u>	<u>20,049</u>	<u>296,772</u>	<u>155,028</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIG DEEP (AFRICA)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations	3	171,710	40,469	212,179	120,414
Charitable activities	4	37,038	-	37,038	23,730
Investment income (gift aid payments from subsidiary undertaking)	5	<u>176,858</u>	<u>-</u>	<u>176,858</u>	<u>202,119</u>
Total income		<u>385,606</u>	<u>40,469</u>	<u>426,075</u>	<u>346,263</u>
 Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	42,944	-	42,944	41,802
Charitable activities	7	<u>178,495</u>	<u>62,399</u>	<u>240,894</u>	<u>224,913</u>
Total expenditure		<u>221,439</u>	<u>62,399</u>	<u>283,838</u>	<u>266,715</u>
Net income before transfers		164,167	(21,930)	142,237	79,548
Gross transfers between funds		<u>(471)</u>	<u>471</u>	<u>-</u>	<u>-</u>
Net movement in funds		163,696	(21,459)	142,237	79,548
Fund balances at 1 January 2021		<u>113,209</u>	<u>41,508</u>	<u>154,717</u>	<u>75,169</u>
Fund balances at 31 December 2021		<u>276,905</u>	<u>20,049</u>	<u>296,954</u>	<u>154,717</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIG DEEP (AFRICA)

CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	-	490
Current assets			
Debtors	12	-	3,224
Cash at bank and in hand		<u>375,254</u>	<u>166,132</u>
		375,254	169,356
Creditors: amounts falling due within one year	13	<u>(3,482)</u>	<u>(14,818)</u>
Net current assets		<u>371,772</u>	<u>154,538</u>
Creditors: amounts falling due after one year	13	(75,000)	-
Total assets less current liabilities		<u>296,772</u>	<u>155,028</u>
Income funds			
Restricted funds	14	20,049	41,508
Unrestricted funds		94,629	73,438
Designated funds		182,084	39,592
Non-charitable trading funds		<u>-</u>	<u>490</u>
		<u>296,772</u>	<u>155,028</u>

For the financial year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 29.09.2022



Mr J N J Pallett
Trustee

Company number: 08034496

DIG DEEP (AFRICA)

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	-	-
Investments	11	-	-
Current assets			
Debtors	12	190,775	124,552
Cash at bank and in hand		<u>182,799</u>	<u>37,180</u>
		373,574	161,732
Creditors: amounts falling due within one year	13	<u>(1,620)</u>	<u>(7,015)</u>
Net current assets		<u>371,954</u>	<u>154,717</u>
Creditors: amounts falling due after one year	13	(75,000)	-
Total assets less current liabilities		<u>296,954</u>	<u>154,717</u>
Income funds			
Restricted funds	14	20,049	41,508
Unrestricted funds		94,821	73,617
Designated funds		<u>182,084</u>	<u>39,592</u>
		<u>296,954</u>	<u>154,717</u>

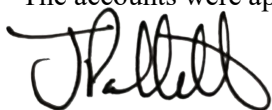
For the financial year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 29/09/2022



Mr J N J Pallett
Trustee

Company number: 08034496

DIG DEEP (AFRICA)

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2021

	Notes	Group			
		2021	2020	2021	2020
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		209,122		79,293
Investing activities					
Purchase of tangible fixed assets		-		-	
Net cash (used in) investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			209,122		79,293
Cash and cash equivalents at beginning of year			166,132		86,839
Cash and cash equivalents at end of year			375,254		166,132

	Notes	Charity			
		2021	2020	2021	2020
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		145,619		(33,876)
Investing activities					
Purchase of tangible fixed assets			-		
Net cash (used in) investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			145,619		(33,876)
Cash and cash equivalents at beginning of year			37,180		71,056
Cash and cash equivalents at end of year			182,799		37,180

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Company information

Dig Deep (Africa) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 2 Rushdale Road Sheffield South Yorkshire S8 9QB.

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The accounts are prepared in sterling, which is the presentational currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The functional currencies of the charitable company are sterling and Kenyan shillings.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Grants are accounted for on a receivable basis.

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable except insofar as they are incapable of measurement.

Income from activities for generating funds represents amounts receivable for challenge events.

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of irrecoverable VAT and are allocated to the headings in the Statement of Financial Activities based on their nature. Costs have been apportioned on the basis of time spent by individuals on the relevant costs and usage of resources.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (continued)

Costs of generating voluntary income includes expenditure relating to the raising of funds.

Costs of generating funds relate to costs incurred by the trading subsidiary.

Expenditure relating to charitable activities includes all the costs relating to the delivery of its activities and services to its beneficiaries.

Support costs are overheads with the allocation of support salary costs and other administration costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

During the year the charity's objectives were amended to more correctly reflect its aims. These objectives are set out in the Trustees Report in page 1. Accordingly costs of challenge events are now included as charitable activities and the comparatives have been restated where appropriate.

1.6 Tangible fixed assets and depreciation

Fixtures, fittings and equipment of less than £500 in value are expended in the year of purchase. Fixtures, fittings and equipment having an initial cost greater than £500 are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	33.33% straight line
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1.7 Investments

Fixed assets investments are stated at cost.

Unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the year in which they arise.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (continued)

1.8 Impairment of fixed assets (continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

1.10 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (continued)

1.10 Financial instruments (continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Foreign exchange

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses on translation are included in the statement of financial activities.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing material adjustment to the carrying amount of assets and liabilities.

3 Donations

	Unrestricted funds £	Group and Charity Restricted funds £	Total 2021 £	Total 2020 £
Donations and grants	<u>179,815</u>	<u>40,469</u>	<u>220,284</u>	<u>139,999</u>
For the year ended 31 December 2020	<u>107,538</u>	<u>32,461</u>		
Included in donations and grants are:				
Kenyan Government's Constituency Development Fund	-	2,499	2,499	8,608
Challenge Africa	-	-	-	4,700
Rasche Family Charitable Trust	-	-	-	1,500
Souter Charitable Trust	-	3,000	3,000	-
Peter Stebbings Memorial Charity	-	8,670	8,670	-
Richard Solomons Charitable Trust	-	-	-	4,500
Jephcott Charitable Trust	-	10,000	10,000	-
Travers Smith Foundation	-	1,000	1,000	-
Big Give Christmas Challenge 2020	-	15,100	15,100	-
Waterloo Foundation	-	-	-	10,450
Other small grants and donations	<u>179,815</u>	<u>200</u>	<u>180,015</u>	<u>110,241</u>
	<u>179,815</u>	<u>40,469</u>	<u>220,284</u>	<u>139,999</u>

4 Other trading activities: Income from challenge events

	Group Total 2021 £	Total 2020 £	Charity Total 2021 £	Total 2020 £
Income from challenge events	<u>314,609</u>	<u>371,035</u>	<u>37,038</u>	<u>23,730</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investment income

	Group		Charity	
	Total 2021 £	Total 2020 £	Total 2021 £	Total 2020 £
Donations from Dig Deep Challenges Ltd	<u>-</u>	<u>-</u>	<u>176,858</u>	<u>202,119</u>

6 Raising funds

	Group		Charity	
	Total 2021 £	Total 2020 £	Total 2021 £	Total 2020 £
Costs of generating voluntary income	<u>43,143</u>	<u>61,033</u>	<u>42,944</u>	<u>41,802</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable activities

		Group & Charity 2021		
	Charitable Activities £	Support Costs £	Governance £	Total £
Taps - investment in clean water projects	33,011	-	-	33,011
Toilets - investment in safe sanitation projects	44,290	-	-	44,290
Training - investment in hygiene education projects	32,452	-	-	32,452
Monitoring and Support - investment in monitoring and supporting projects completed in previous years	24,955	-	-	24,955
COVID Response	18,552	-	-	18,552
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes).	3,318	-	-	3,318
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes).	130,745	-	-	130,745
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	62,083	600	62,683
	<u>287,323</u>	<u>62,083</u>	<u>600</u>	<u>350,006</u>
Analysis by fund				
Unrestricted funds	224,924	62,083	600	287,607
Restricted funds	<u>62,399</u>	-	-	<u>62,399</u>
	<u>287,323</u>	<u>62,083</u>	<u>600</u>	<u>350,006</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities (continued)

		Group & Charity 2020		
	Charitable Activities £	Support Costs £	Governance £	Total £
Taps - investment in clean water projects	20,152	-	-	48,178
Toilets - investment in safe sanitation projects	32,473	-	-	120,578
Training - investment in hygiene education projects	21,927	-	-	35,998
Monitoring and Support - investment in monitoring and supporting projects completed in previous years	32,991	-	-	51,839
COVID Response	32,472	-	-	32,472
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes).	5,394	-	-	5,394
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes).	184,397	-	-	184,397
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	43,057	600	43,657
	<u>329,806</u>	<u>43,057</u>	<u>600</u>	<u>373,463</u>
Analysis by fund				
Unrestricted funds	314,948	43,057	600	341,272
Restricted funds	<u>14,858</u>	-	-	<u>14,858</u>
	<u>329,806</u>	<u>43,057</u>	<u>600</u>	<u>373,463</u>

Governance costs includes payments to the independent examiner of £600 for independent examination fees (2020: £600) of the charity and consolidated group accounts. Support costs of the charity and the group include £1,650 (2020: £1,650) paid to the independent examiner for other services.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year (2020: £nil).

9 Employees

Number of employees

The average monthly number of employees during year was:

	2021	2020
Operations	7	8
Administration	<u>2</u>	<u>2</u>
	<u>9</u>	<u>8</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	191,072	209,826
Social security costs	13,632	15,209
Pension costs	<u>4,280</u>	<u>4,387</u>
	<u>208,984</u>	<u>229,422</u>

There were no employees whose annual emoluments were £60,000 or more.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

	Computer equipment £	Group Total £
Cost		
At 1 January 2021	11,763	11,763
Additions	<u>-</u>	<u>-</u>
At 31 December 2021	<u>11,763</u>	<u>11,763</u>
Depreciation		
At 1 January 2021	11,273	11,273
Charge for the year	<u>490</u>	<u>-</u>
At 31 December 2021	<u>11,763</u>	<u>11,273</u>
Net book value		
At 31 December 2021	<u>-</u>	<u>490</u>
At 31 December 2020	<u>490</u>	<u>490</u>

	Computer equipment £	Charity Total £
Cost		
At 1 January 2021	2,732	2,732
Additions	<u>-</u>	<u>-</u>
At 31 December 2021	<u>2,732</u>	<u>2,732</u>
Depreciation		
At 1 January 2021	2,732	2,732
Charge for the year	<u>-</u>	<u>-</u>
At 31 December 2021	<u>2,732</u>	<u>2,732</u>
Net book value		
At 31 December 2021	<u>-</u>	<u>-</u>
At 1 January 2021	<u>-</u>	<u>-</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Fixed assets investments

The charitable company controls Dig Deep Challenges Limited, which is a UK company limited by guarantee. This subsidiary is included in these consolidated accounts.

12 Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Amounts owed by group undertakings	-	-	190,775	121,329
Accrued income and prepayments	-	3,224	-	3,223
	<u>-</u>	<u>3,224</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>3,224</u>	<u>190,775</u>	<u>124,552</u>

13 Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Tax and social security costs	962	2,897	-	2,103
Other creditors	-	404	-	404
Accruals and deferred income	<u>2,520</u>	<u>11,517</u>	<u>1,620</u>	<u>4,508</u>
	<u>3,482</u>	<u>14,818</u>	<u>1,620</u>	<u>7,015</u>

Creditors: amounts falling due after one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Loan	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>-</u>

During the year Dig Deep (Africa) took out a Coronavirus Business Interruption Loan (CBILS) as part of the Government scheme to help aid businesses and charities' cash flow as a result of the Coronavirus. The loan was repaid in full in July 2022 before any interest become payable.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Group and Charity Movement in funds				
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2021
	£	£	£	£	£
Kenyan Government's Constituency Development Fund	13,239	2,499	(11,519)	-	4,219
The Big Give	4,700	15,300	(19,787)	-	213
Waterloo Foundation	10,450	-	(10,921)	471	-
Jephcott Charitable Trust	-	10,000	(6,302)	-	3,698
Peter Stebbings	-	8,670	(8,670)	-	-
Souter Charitable Trust	-	3,000	(568)	-	2,432
Other small funds	<u>13,119</u>	<u>1,000</u>	<u>(4,632)</u>	<u>-</u>	<u>9,487</u>
	<u>41,508</u>	<u>40,469</u>	<u>(62,399)</u>	<u>-</u>	<u>20,049</u>

Kenyan Government's Constituency Development Fund

The Constituency Development Fund supports constituency-level development projects that combat poverty at the grassroots. This is the first tranche of a co-funding agreement to provide 19 schools with safe sanitation in Bomet County, Kenya.

The Big Give

This is the UK's biggest match funding campaign. The funds raised have allowed the charity to provide clean water to 4 schools removing barriers to education for over 3,300 kids in the first 5 years.

Waterloo Foundation

The Waterloo Foundation (TWF) is an independent grant-making Foundation which invests in projects which help globally, with particular focus on the disparity of opportunities, wealth and the unsustainable use of the world's natural resources. These funds are provided to integrate menstrual health into district-wide water, sanitation and hygiene planning in Bomet County, Kenya.

Jephcott Charitable Trust

Jephcott Charitable Trust – a charitable trust making a difference in areas of environment, health and education. The funds were provided to implement a Community Led Total Sanitation (CLTS) in 20 villages in Bomet County and to enable Dig Deep to train Public Health Officers to implement CLTS at scale.

Peter Stebbings

The Peter Stebbings Memorial Charity – a charitable trust supporting projects in the UK and the developing world. The funds were provided to implement a Community Led Total Sanitation (CLTS) project in 20 villages in Ndanai-Abosi, Bomet County to improve hygiene behaviour and stop open defecation.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Souter Charitable Trust

The Souter Charitable Trust – a charitable trust supporting projects for the relief of human suffering in the UK and overseas. The funds were provided to implement a Community Led Total Sanitation (CLTS) project in 20 villages in Ndanai-Abosi, Bomet County to improve hygiene behaviour and stop open defecation. This includes post ODF activities such as training local artisans to build more permanent

15 Analysis of net assets between funds

	Group		
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	-	-	-
Net assets	<u>276,723</u>	<u>20,049</u>	<u>296,772</u>
	<u>276,723</u>	<u>20,049</u>	<u>296,772</u>
	Charity		
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	-	-	-
Net assets	<u>276,905</u>	<u>20,049</u>	<u>296,954</u>
	<u>276,905</u>	<u>20,049</u>	<u>296,954</u>

16 Cash generated from operations

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Net movement in funds	141,744	76,538	142,237	79,548
Adjustments for:				
Depreciation and amortisation of fixed assets	490	3,011	-	-
Movement in working capital:				
(Increase)/decrease in debtors	3,224	(846)	(66,223)	(113,424)
Increase/(decrease) in creditors	<u>63,664</u>	<u>590</u>	<u>69,605</u>	<u>-</u>
Cash generated from operations	<u>209,122</u>	<u>79,293</u>	<u>145,619</u>	<u>(33,876)</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

17 Related parties

The charitable company has control of 100% of the assets and trade of Dig Deep Challenges Limited, a company limited by guarantee. The company organises challenge events with the aim of generating profits which it can donate to its parent. The company was incorporated on 1 July 2013 and started trading on 1 August 2013 (company number 08591740).

Details of the subsidiary company's assets at 31 December 2021 and results for the year then ended are as follows:

	Dig Deep Challenges Limited £
Turnover	285,678
Cost of sales	<u>(89,536)</u>
Gross profit	196,142
Administrative expenses	<u>(196,632)</u>
Loss for the period	<u><u>(490)</u></u>
Tangible fixed assets	-
Debtors	-
Cash at bank and in hand	<u>192,637</u> 192,637
Current (liabilities)	<u>(192,637)</u>
Net current (liabilities)	<u><u>-</u></u>
Net assets	<u><u>-</u></u>

DIG DEEP (AFRICA)

England & Wales - Charity number 1148745

Accounts

CHARITY REGISTRATION NUMBER 1148745
COMPANY REGISTRATION NUMBER 08034496

DIG DEEP (AFRICA)
CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

DIG DEEP (AFRICA)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P R Fitzsimmons Mrs J Green Mr J N J Pallett Ms D Harrison Mr D S Fitzsimmons
Company number	08034496
Charity number	1148745
Registered office	2 Rushdale Road Sheffield South Yorkshire S8 9QB
Independent examiner	AM Wells Counterculture Partnership LLP 99 Western Road Lewes East Sussex BN7 1RS
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Standard Chartered Bank Westlands Branch PO Box 14438-00800 Nairobi Kenya

DIG DEEP (AFRICA)

CONTENTS

	Page
Trustees' report (including Directors' report)	1 – 3
Independent examiner's report	4
Consolidated statement of financial activities	5
Statement of financial activities	6
Consolidated balance sheet	7
Balance sheet	8
Statement of cash flows	9
Notes to the accounts	10 – 24

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The objects of the charity ('the objects') are:

To promote sustainable development in East Africa for the benefit of the public by:

- the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;
- the preservation, conservation and the protection of the environment and the prudent use of resources;
- the promotion of sustainable means of achieving economic growth and regeneration;
- sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

For the public benefit, to promote the mental, moral and physical development and improvement of young people and to provide opportunities for them to develop their full capacities and enable them to become responsible members of society, to include:

- providing facilities for young people for recreation or other leisure time occupation in the interests of social welfare;
- advancing the education of young people by the provision, encouragement and promotion of education, instruction or training in professions, vocations, industries, crafts, trades or the skills needed in employment;
- arranging periods of voluntary work in the community; and
- encouraging and assisting young people in their understanding of and practical action in support of the natural and build environment.

Risk factors

The trustees have reviewed the key risks to which the charity is exposed together with the operating and financial compliance controls that have been implemented to mitigate those risks. The trustees are of the view that there is a formal ongoing process for identifying, evaluating and managing the charity's significant risks. This process is regularly reviewed by the trustees.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

We are proud to present the 2020 Dig Deep board of Trustee's report on the charity's achievements and performance.

For Dig Deep 2020 was a year of both unprecedented challenges and unprecedented achievements. In March 2020 our team in Kenya was faced with the first wave of COVID-19. Where we work in Bomet County in the southwest, 8 out of 10 people don't have the clean water and soap that they need to safely wash their hands. This means that the communities we serve are some of the most vulnerable in the world to COVID-19 and are in desperate need of accurate and practical advice about how to stay safe from the virus. At the same time, our team in the UK were hit by the impact of national lockdown, which threatened to curtail our ability to fund our water and sanitation programmes when they were most needed.

In this report we set out the charity's achievements and performance in responding to COVID-19 in Kenya whilst pushing forward with our wider water and sanitation programmes, as well as the achievements of our team and volunteers in the UK responding to the challenges of multiple lockdowns and travel bans. We then discuss the financial impact of COVID-19 on the charity. *Please note that, given the exceptional nature of this period, this context is critical for the interpretation of the following accounts.*

Background on our work

At Dig Deep, we believe that every resident in Kenya has a fundamental right to the provision of clean water, safe toilets and good hygiene.

Our purpose is to collaborate with the Kenyan government, local businesses and communities, to transform the provision of clean water, sanitation and good hygiene in Bomet - one of the most challenging and least resourced areas in the country.

We take an integrated approach to all our work, using partnerships, education, training and advocacy to create sustainable change for Bomet's one million residents.

- Partnerships – we facilitate the provision of clean water supplies and safe toilets for communities, schools and hospitals
- Education – we provide essential education to school children on hygiene and menstrual health.
- Training – we provide training to local government, businesses, contractors and communities so they can embed systemic improvements to water, sanitation and hygiene over the long term.
- Advocacy – we work with the local community to advocate for change in planning, environmental and health policy to secure the long-term viability of safe water and hygiene provision.

We monitor the impact of our work by:

- Collecting data on the improvement in water, sanitation and hygiene (WASH) service levels
- Collecting data on the strength of the 'building blocks' which make up the WASH system in Bomet
- Tracking improvements in health, education and economic outcomes

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Responding to COVID-19 in Bomet County and Beyond

When COVID-19 first reached Kenya in March 2020, there was a swift national lockdown and all schools were closed. Our local team were however immediately recognised as 'essential workers' by the national government and therefore given exemption from travel and working restrictions. This meant that they were able to react rapidly by planning a joint response with our partners in the Ministry of Public Health.

In order to effectively reach as many people as possible, we decided to train teams of Community Health Volunteers to roll out a public information campaign across their own communities. After their initial training, our team supported these local champions in visiting every household across 90 villages (at a safe social distance of course). They used the training they had received to give practical advice and encouragement on how each family could protect themselves. One of the key things they asked each household to do was to use locally available materials to build a simple handwashing station where the whole family could regularly wash their hands with soap. This, on the ground, public information campaign was also complemented by the national awareness raising campaign taking place on radio, TV and social media.

The team went back to visit each household within a month of the first visit to ask them what action they had taken and helped them to collate what they found. The data collected showed that over 6,000 households have constructed a simple handwashing station. This means that over 30,000 people were able to protect themselves from COVID-19 through the simple act of washing their hands.

At the same time the team helped key workers like doctors and nurses, bus and taxi drivers, and police and prison guards get the training and hygiene equipment they need to keep themselves and the most vulnerable in the community safe. For example, our team has now trained over 1,000 motorcycle taxi drivers. These drivers are the backbone of the local economy as they constantly ferry people and vital goods from A to B. In many areas they are key workers, because as there are so few paved roads they are often the only form of motorised transport. Our team has provided these drivers with masks, hygiene supplies and practical advice on how they can keep themselves and their customers safe.

In August 2020 the scale and quality of Dig Deep's response to COVID-19 was formally recognised at a reception and press conference with the Governor of Bomet, who praised our work on national television. As a result, numerous other counties then asked us to help them scale up their responses to COVID-19 and we went on to assist Nakuru county in scaling up these same interventions.

In total, across these interventions, the team were successful in achieving the following:

- 90 community health officers trained
- 3,050 households building handwashing facilities, meaning that 32,937 people are able to protect themselves against COVID-19
- 1,075 taxi drivers trained, provided with masks / disinfectant. These drivers were asked to pass on this training to their family members and colleagues, having a ripple effect on 5,380 family members and 18,860 members of the drivers' Savings and Credit Cooperative Organizations
- 1 x police service trained
- 2 x training events in prisons, training guards how to prevent the spread amongst their colleagues and inmates
- 480 handwashing stations distributed to key locations such as hospitals, clinics etc.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Helping communities in Bomet County become Open Defecation Free

Between Nov 2019 and May 2020 Dig Deep successfully supported Bomet County Government in undertaking a Community Led Total Sanitation (CLTS) programme with six villages.

CLTS was first developed in Bangladesh around the turn of the 21st Century, and is basically a response to the patchy record NGOs had prior to this of eradicating the practice of open defecation. In hindsight, the problem with historic approaches to rural sanitation are reasonably well understood: that exclusively focusing on providing toilets rather than getting buy-in from the beneficiaries wasn't sustainable. It resulted in too many failed projects with poorly maintained toilets, and no clear ownership. It also meant people involved in these schemes often ended up cynical and disillusioned by the perceived condescension of international NGOs. Despite this, it took the development of CLTS to find a model for eliminating open defecation that actually worked.

The principle behind it is to engage with communities directly. We go into a community and enlist the help of local people to organise a big meeting, called a triggering event. This event is the most important part of CLTS, and it's where a Public Health expert takes the community through the social and medical impacts of open defecation. This phase isn't supposed to be pretty. It's important that there's no euphemisms, and so we talk about shit, not poo. And we talk about what it means to eat food that's been in contact with shit, the effect it can have on their child's health, and the collective embarrassment of this for the community. This even involves going on a 'transect walk', where we take community members around the village, point out where open defecation has happened, and trace the route shit can take from the ground to someone's mouth.

The aim of all this is to spur the community into action. They create an action plan on how to achieve an open defecation free (ODF) environment that includes collective responsibility amongst the whole village. Where one house doesn't have the time or resources to build a toilet, other families can step in. Our team continues to support the village as they work towards this goal, and within a couple of months they are usually successful, and are then certified at the national level. The existence of national level certification of ODF is really important here because it makes the achievement more tangible, and gives the community a space to be proud of what they've achieved. And these achievements are no small feat: the lack of public funds for sanitation provision in Kenya make this collective action to eliminate open defecation the only option.

Dig Deep's pilot programme in six communities in Bomet County was the first time that any village in Bomet had been declared ODF. This achievement was 'triple verified by':

1. Public Health Officer verification - following the ODF claim an informal verification of the ODF status of the villages was carried out by local public health officer
2. A team of trained master ODF certifiers from Kisumu county assessed the village. They concluded that 'the six villages submitted for certification by Dig Deep all successfully turned out to be ODF'.
3. An expert from the National WASH / CLTS Hub again verified the ODF status of the villages. Their report concluded that 'The quality control team established that all the parameters and procedures of certification were followed correctly and proceed to confirm the six villages...as Open Defecation free (ODF)'

As the instigators of a CLTS approach in Bomet, we at Dig Deep feel responsible for ensuring that this achievement isn't a temporary thing, so we continue to support the villages we've worked with and county government to go beyond eliminating open defecation. We have follow up meetings to solve problems with the toilets that have been built, give communities help in setting up businesses that improve the toilets they have, and train local people to make more permanent toilets.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

The first toilet a household builds for themselves won't be the most expensive or luxurious. But it will be the first vital step on the sanitation ladder, and we're committed to making sure we support the people we work with to get to good quality, sustainable sanitation in the future.

This matters because currently residents spend time every day walking to find a safe place to relieve themselves. Open defecation then spreads diseases, meaning even more time is lost to sickness that could have been used to learn and earn. For a child, this can mean the difference between dropping out of primary school and completing a full education. For a parent, this can mean the difference between struggling to get by and earning enough to improve the standing of their family.

CLTS is a key part of our wider strategy to ensure that the one million residents of Bomet County achieved Sustainable Development Goal 6, which means everyone has clean water, safe toilets and good hygiene – forever (see our 5-year strategy below).

The focus of our work in 2021 is to scale up the programme, to create localised hubs so that hygienic practices and lessons learned can be easily spread from village to village. Please note: at the time of writing in summer 2021, this pilot has successful resulted in a further 55 villages being declared ODF, with additional 45 on track to achieve this by the end of the year.

Water, Sanitation and Hygiene in Schools (WASH in Schools)

Over the last 10 years the core of Dig Deep's work has been our WASH in schools programmes – helping primary and secondary school students to get access to clean water, improved sanitation and good hygiene so that they can achieve their potential.

Due to the closure of all schools in Kenya for the majority of 2020, we had no choice but to postpone this work. We have however continued to support the students enrolled at our partner schools through focusing the COVID-19 responses and open defecation free initiatives in the communities surrounding the schools we already supported, such as Kapsiongo.

At the end of 2020 we were able to smash our Big Give campaign which allowed us to kickstart our WASH in Schools programme at the start of 2021 building taps and toilets at four schools benefiting over 3,300 children.

As soon as it is viable, we will also commission a detailed monitoring round of all the schools we have supported in Bomet to date to assess what the impact of COVID-19 has been and identify any additional support they may require.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Initiating our 5-year strategy – District Wide Planning

Despite all of the challenges of COVID, and as well as achieving historic success with the first Open Defecation Free villages in Bomet, the team were also able to initiate our 5 year strategy set for 2020-2025.

Bomet has a population of around one million people. Currently these residents have the 3rd lowest access to clean water sources of Kenya's 47 counties with only 23% having access to both clean water and a safe toilet (KNBS, 2013). We won't be leaving until we are sure that the county has achieved Sustainable Development Goal 6, which means everyone has clean water, safe toilets and good hygiene - forever. To achieve this, we are not doing piecemeal projects - we are working with government and business to set up services and build systems that are self-sustaining. This is because we know that it is local government, local business and ultimately local communities who will overcome the water and sanitation crisis, and our job is to help them *significantly speed up this process*.

In Kenya power is largely devolved to the county level, and this means that Bomet County Government plays the critical role in achieving the goal of reaching everyone, forever. To achieve this, we have determined with the County Government that the first step must be to demonstrate best practice for achieving sustained, universal access at the ward level.

Bomet County has 25 wards of varying sizes. The ward that has been selected for this intervention is Ndanai-Abosi, which is both one of the largest wards (with a population of over 56,000 people / ~5% of the county's population) and has the lowest access to clean water. We are supporting the County Government to create and deliver a district wide plan for Ndnai-Abozi using an adapted version of the '*District level Roadmap for Universal Access to Sustainable WASH services*' produced by the WASH Agenda for Change coalition. This roadmap has five phases; 1) Introduction and Visioning 2) Institutional Strengthening 3) Assessment 4) Ward Wide Planning and 5) Implementation and Monitoring. These phases will be initiated sequentially - we are however mindful that system strengthening processes are rarely linear and phases may need to be revisited, skipped or combined.

This focus on Ndanai-Abosi will both rapidly reach the residents of this marginalised ward with sustainable WASH services *and* strengthen the building blocks of the county's entire WASH System. The successes and inevitable challenges of creating and delivering a district wide plan at this scale will demonstrate what it takes to reach everyone, forever, in the local context of Bomet. In practice this will include determining the true lifecycle cost of reaching everyone in a ward, discovering which infrastructure options are viable in this context and demonstrating which management systems are really sustainable at this scale. These successes - and lessons learned - will then provide a template for scaling up sustained, universal access across the entire county.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

During 2020 the team were able to lay the vital ground work for many of the successes we have already seen in 2021. This included:

1. Successfully delivering a visioning meeting attended by the most senior level of all relevant ministries (including Ministry of Water and Irrigation, Education, Bomet Water and Sanitation Company, Urban Development, Health, Public Health, Municipals Board). This achieved consensus and buy in for the need to co-create a district wide plan for achieving universal access in Bomet
2. Successfully undertaking institutional strengthening, including:
 - a. Training the Department for Public Health in how to implement CLTS (Summer 2021 update – this has resulted in the number of villages declared ODF increasing from 6 to 61)
 - b. Gaining agreement/buy in from key institutions in undertaking a mass household survey (Summer 2021 update – this has resulted in a WASH survey of 250,000 people being successfully undertaking, transforming the quality of decision making and resource allocation in the county)
 - c. Gaining agreement/buy in for the establishment of a WASH Hub to coordinate all WASH activities in the county (Summer 2021 update – this WASH Hub has been inaugurated and has kick started its activities)

It's understandable to think this work is quite abstract compared with building physical infrastructure and delivering hygiene education. But why, one might ask, is this so important?

To begin with, the failure rates of new water schemes, particularly boreholes, in low and middle income countries are very high. One of the critical predictors of long-term sustainability is there being systems in place for monitoring and maintaining projects after construction. And even more fundamentally, that local water authorities know about their existence and have formal handover of responsibilities. In largely rural areas, like much of Bomet County, water sources are generally decentralised, and establishing simple maintenance practices can be just as important as capital investment in ensuring sustainable access to water is achieved.

This also applies to behaviour change initiatives, including CLTS, which is a key component of our local strategy to eliminate open defecation. Approaches like these rely on consistent follow-ups that track progress over time. This allows community health workers to respond quickly if their initial interactions haven't proved effective. As described above, we've been very successful with this approach, and are helping villages in Bomet achieve open defecation free status in record time. But the biggest challenge to sustainability will come in consolidating these improvements over 5 or 10 years to accomplish the goal of every resident having a safe, clean toilet to use.

In the long term, this district wide planning approach will multiply the effectiveness of every pound our donors give, and every pound we spend on all water, sanitation and hygiene investment in the county. And it will be a key component of enabling Dig Deep and its partners achieve sustainable, universal WASH access for everyone in Bomet County forever.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Fundraising and the financial impact of COVID-19

Historically over half of the charity's funding has been raised by Dig Deep Challenges - a not-for-profit created by Dig Deep to raise funds for the charity's work, through providing life-changing fundraising events for young people and supporting ethical tourism in East Africa. The biggest single event run by Dig Deep Challenges is the annual summer sponsored climb of Kilimanjaro, which approximately 200 student volunteers have taken on every year since 2012. Given the lockdowns and travel bans put in place from March 2020, we had no choice but to defer the summer 2020 Kilimanjaro climb. Inevitably this has had a substantial impact on the group's income which has dropped by 43% year on year, and in turn led to a 40% year on year reduction in expenditure on our WASH programmes. Whilst this is of course disappointing, the impact would have been far greater if it were not for the support and generosity of our volunteer fundraisers. The vast majority of the young people who had registered for the summer 2020 Kilimanjaro climb chose to raise the charity proportion of their fundraising targets, despite the fact the challenge event had been postponed, and we would again like to thank each of these young people for both their support and spirit in achieving this despite the national lockdowns which were in place. The impact was also mitigated by our staff team volunteering to be furloughed throughout much of the year when they would normally have been occupied delivering our sponsored challenge events in East Africa and the UK.

We are also very proud to announce that as a result of our team's hard work in this period the National Student Fundraising Association (NaSFA) awarded Dig Deep 'Charity of the Year' and our team member Harriet Brass as highly commended for 'Outstanding Contribution to Student Fundraising' at the annual NaSFA awards ceremony – a huge achievement given the unprecedented challenges of this period.

The highlight of the year for the charity's direct fundraising was the December 2020 Big Give Christmas Challenge campaign. This is the first time that Dig Deep has taken part in the Big Give – however, thanks to the generosity of our supporters we successfully smashed our £20,000 target, raising a total £34,199.

In Kenya we continue to be supported by the National Government's Constituency Development Fund (CDF) – this fund supports constituency-level development projects that aim to combat poverty at the grassroots. In recognition of the sustainable impact of our work in Bomet County, CDF co-invest in our WASH in Schools programme. This agreement is historic; the government has never partnered in this way with any other international NGO and this is testament to how highly Dig Deep's impact is valued in Kenya.

Outlook for 2021 and beyond

Whilst Dig Deep continues to navigate uncertain times, the board remains confident that the charity will be able to bounce back from the pandemic and increase our impact in Bomet County. Despite the challenges of COVID-19 our 5-year District Wide Planning strategy has achieved significant results far quicker than envisioned. Equally, whilst our income has reduced significantly during the course of the pandemic, there is every sign that the charity will bounce back and continue its long term growth trajectory. It is highly likely that pent up demand for sponsored challenge events among young people will lead to increases in this key income stream once international travel resumes; we have during 2020 demonstrated the new capacity to raise funds from campaigns such as the Big Give; and as we go into 2021, we continue to build on both existing and new partnerships.

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Vote of thanks

Above all, we again thank our donors, supporters and volunteers, without whom none of our work would be possible. We would also like to give special thanks to our student volunteer fundraisers who have worked so hard to support the charity despite lockdowns and travel bans; The Waterloo Foundation and Dr Richard Solomans Charitable Trust without whom critical aspects of our work in Kenya would not have been possible; and the volunteer team from the tech company Elastic who have continued their ongoing support.

Financial Review

The Consolidated Statement of Financial Activities shows a net increase in funds of £76,538 (2019: decrease of £79,535).

The charity has general unrestricted reserves of £113,209 and restricted funds of £41,508. The freely available unrestricted reserves were £73,617. The trustees wish to keep reserves at a level to cover 6 months investment in charitable activities and running costs. Designated funds of £39,592 (2020: £0) are funds set aside for the future running of the August 2020 Kilimanjaro challenge postponed due to COVID-19.

Subsidiary company

The achievements and performance of the charity's subsidiary company for the year ended 31 December 2020 was as follows:

Dig Deep Challenges Limited through its trading activities made a profit of £199,108 (2019: £145,533) before gift aid payments made to Dig Deep (Africa) of £202,119 (2019: £143,803). Closing shareholders' funds were £490 (2019: £3,501)

DIG DEEP (AFRICA)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The charity is a company limited by guarantee (number 08034496) and a registered charity (number 1148745). On 31 July 2013 the charitable company took over the assets and liabilities of Dig Deep (Africa) (registered charity number 1121493) and started trading.

The trustees who served during the year were:

Mr P R Fitzsimmons
Mrs J Green
Mr J N J Pallett
Ms D Harrison
Mr D S Fitzsimmons

The management of the charity is carried out by the trustees and the CEO.

The trustees meet at regular intervals throughout the year to review the charity's strategy and performance, approve plans and monitor budgets.

The day to day operations of the charity are carried out by Ben Skelton, the CEO.

Members of the Board of Trustees give their time voluntarily. When appointing Trustees, the charity places emphasis on the skills, knowledge and experience that is required for the Board to adhere to undertake its responsibilities effectively. Nominations for potential Board members come from a variety of sources and the process may include personal approaches to potential candidates. Induction and training for Board members is personalised on the basis of their existing skills, knowledge and experience and to reflect any prior knowledge that they have of the charity.

The charitable company also controls Dig Deep Challenges Limited (registered company number 0591740) a company limited by guarantee. The company was incorporated on 1 July 2013 and started trading on 1 August 2013.

DIG DEEP (AFRICA)

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees, who are also the directors of Dig Deep (Africa) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board of trustees



Mr J N J Pallett
Trustee

Dated: 28/09/2021

DIG DEEP (AFRICA)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIG DEEP (AFRICA) FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

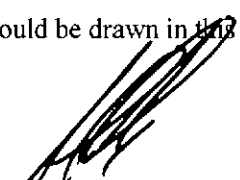
Independent examiners statement

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Accounting Technicians, which is one of the listed bodies.

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

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

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



AM Wells FMAAT
99 Western Road
Lewes
East Sussex
BN7 1RS

Dated: 25/9/2021

DIG DEEP (AFRICA)**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations	3	107,538	32,461	139,999	172,158
Charitable activities	4	<u>371,035</u>	<u>-</u>	<u>371,035</u>	<u>730,784</u>
Total income		<u>478,573</u>	<u>32,461</u>	<u>511,034</u>	<u>902,942</u>
Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	61,033	-	61,033	59,303
Charitable activities	7	<u>358,605</u>	<u>14,858</u>	<u>373,463</u>	<u>923,174</u>
Total expenditure		<u>419,638</u>	<u>14,858</u>	<u>434,496</u>	<u>982,477</u>
Net income before transfers		58,935	17,603	76,538	(79,535)
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		58,935	17,603	76,538	(79,535)
Fund balances at 1 November 2019		<u>54,585</u>	<u>23,905</u>	<u>78,490</u>	<u>158,025</u>
Fund balances at 31 December 2020		<u>113,520</u>	<u>41,508</u>	<u>155,028</u>	<u>78,490</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIG DEEP (AFRICA)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations	3	87,953	32,461	120,414	172,158
Charitable activities	4	23,730	-	23,730	14,774
Investment income (gift aid payments from subsidiary undertaking)	5	<u>202,119</u>	<u>-</u>	<u>202,119</u>	<u>143,835</u>
Total income		<u>313,802</u>	<u>32,461</u>	<u>346,263</u>	<u>330,767</u>
 Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	41,802	-	41,802	36,417
Charitable activities	7	<u>210,055</u>	<u>14,858</u>	<u>224,913</u>	<u>375,583</u>
Total expenditure		<u>251,857</u>	<u>14,858</u>	<u>266,715</u>	<u>412,000</u>
Net income before transfers		61,945	17,603	79,548	(81,233)
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		61,945	17,603	79,548	(81,233)
Fund balances at 1 November 2019		<u>51,264</u>	<u>23,905</u>	<u>75,169</u>	<u>156,402</u>
Fund balances at 31 December 2020		<u>113,209</u>	<u>41,508</u>	<u>154,717</u>	<u>75,169</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIG DEEP (AFRICA)**CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2020**

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		490		3,501
Current assets					
Debtors	12	3,224		2,378	
Cash at bank and in hand		<u>166,132</u>		<u>86,839</u>	
		169,356		89,217	
Creditors: amounts falling due within one year	13	<u>(14,818)</u>		<u>(14,228)</u>	
Net current assets			<u>154,538</u>		<u>74,989</u>
Total assets less current liabilities			<u>155,028</u>		<u>78,490</u>
Income funds					
Restricted funds	14		41,508		23,905
Unrestricted funds			73,438		51,084
Designated funds			39,592		-
Non-charitable trading funds			<u>490</u>		<u>3,501</u>
			<u>155,028</u>		<u>78,490</u>

For the financial year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 28/09/2021



Mr J N J Pallett
Trustee

Company number: 08034496

DIG DEEP (AFRICA)

BALANCE SHEET AS AT 31 DECEMBER 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		-		-
Investments	11		<u>-</u>		<u>-</u>
			-		-
Current assets					
Debtors	12	124,552		11,128	
Cash at bank and in hand		<u>37,180</u>		<u>71,056</u>	
		161,732		82,184	
Creditors: amounts falling due within one year	13	<u>(7,015)</u>		<u>(7,015)</u>	
Net current assets			<u>154,717</u>		<u>75,169</u>
Total assets less current liabilities			<u>154,717</u>		<u>75,169</u>
Income funds					
Restricted funds	14		41,508		23,905
Unrestricted funds			73,617		51,264
Designated funds			<u>39,592</u>		<u>-</u>
			<u>154,717</u>		<u>75,169</u>

For the financial year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 28/09/2021



Mr J N J Pallett
Trustee

Company number: 08034496

DIG DEEP (AFRICA)

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2020

	Notes	Group			
		2020	2019		
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		79,293		(75,481)
Investing activities					
Purchase of tangible fixed assets		-	(3,899)		
Net cash (used in) investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			79,293		(79,380)
Cash and cash equivalents at beginning of year			<u>86,839</u>		<u>166,219</u>
Cash and cash equivalents at end of year			<u>166,132</u>		<u>86,839</u>

	Notes	Charity			
		2020	2019		
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		(33,876)		(7,197)
Investing activities					
Purchase of tangible fixed assets		-			
Net cash (used in) investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			(33,876)		(7,197)
Cash and cash equivalents at beginning of year			<u>71,056</u>		<u>78,253</u>
Cash and cash equivalents at end of year			<u>37,180</u>		<u>71,056</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Company information

Dig Deep (Africa) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 2 Rushdale Road Sheffield South Yorkshire S8 9QB.

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The accounts are prepared in sterling, which is the presentational currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The functional currencies of the charitable company are sterling and Kenyan shillings.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Grants are accounted for on a receivable basis.

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable except insofar as they are incapable of measurement.

Income from activities for generating funds represents amounts receivable for challenge events.

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred inclusive of irrecoverable VAT and are allocated to the headings in the Statement of Financial Activities based on their nature. Costs have been apportioned on the basis of time spent by individuals on the relevant costs and usage of resources.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (continued)

Costs of generating voluntary income includes expenditure relating to the raising of funds.

Costs of generating funds relate to costs incurred by the trading subsidiary.

Expenditure relating to charitable activities includes all the costs relating to the delivery of its activities and services to its beneficiaries.

Support costs are overheads with the allocation of support salary costs and other administration costs.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

During the year the charity's objectives were amended to more correctly reflect its aims. These objectives are set out in the Trustees Report in page 1. Accordingly costs of challenge events are now included as charitable activities and the comparatives have been restated where appropriate.

1.6 Tangible fixed assets and depreciation

Fixtures, fittings and equipment of less than £500 in value are expended in the year of purchase. Fixtures, fittings and equipment having an initial cost greater than £500 are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	33.33% straight line
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1.7 Investments

Fixed assets investments are stated at cost.

Unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the year in which they arise.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (continued)

1.8 Impairment of fixed assets (continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

1.10 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (continued)

1.10 Financial instruments (continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Foreign exchange

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses on translation are included in the statement of financial activities.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing material adjustment to the carrying amount of assets and liabilities.

3 Donations

	Unrestricted funds £	Group and Charity Restricted funds £	Total 2020 £	Total 2019 £
Donations and grants	<u>107,538</u>	<u>32,461</u>	<u>139,999</u>	<u>172,158</u>
For the year ended 31 October 2019	<u>72,050</u>	<u>100,108</u>		
Included in donations and grants are:				
Kenyan Government's Constituency Development Fund	-	8,608	8,608	24,035
Challenge Africa	-	4,700	4,700	4,816
Rasche Family Charitable Trust	-	1,500	1,500	-
Cambridge Open Art Exhibition	-	-	-	7,500
Rotary Clubs of Milimani (Kenya) and Chelan (USA)	-	-	-	21,415
David Dr Richard Solomons Charitable Trust 5,000	-	-	4,500	4,500
St James Place Charitable Foundation	-	-	-	11,766
A Better World	-	-	-	30,984
Allan and Nestor Ferg Foundation	-	-	-	24,808
Cole-Medlock Foundation	-	-	-	10,000
Waterloo Foundation	-	10,450	10,450	10,000
Other small grants and donations	<u>107,538</u>	<u>2,703</u>	<u>110,241</u>	<u>97,626</u>
	<u>107,538</u>	<u>32,461</u>	<u>139,999</u>	<u>172,158</u>

4 Other trading activities: Income from challenge events

	Group Total 2020 £	Total 2019 £	Charity Total 2020 £	Total 2019 £
Income from challenge events	<u>371,035</u>	<u>730,784</u>	<u>23,730</u>	<u>14,774</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investment income

	Group		Charity	
	Total 2020 £	Total 2019 £	Total 2020 £	Total 2019 £
Donations from Dig Deep Challenges Ltd	<u>-</u>	<u>-</u>	<u>202,119</u>	<u>143,835</u>

6 Raising funds

	Group		Charity	
	Total 2020 £	Total 2019 £	Total 2020 £	Total 2019 £
Costs of generating voluntary income	<u>61,033</u>	<u>41,802</u>	<u>-</u>	<u>36,417</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable activities

	Group & Charity 2020			
	Charitable Activities £	Support Costs £	Governance £	Total £
Taps - investment in clean water projects	20,152	-	-	20,152
Toilets - investment in safe sanitation projects	32,473	-	-	32,473
Training - investment in hygiene education projects	21,927	-	-	21,927
Monitoring and Support - investment in monitoring and supporting projects completed in previous years	32,991	-	-	32,991
COVID Response	32,472	-	-	32,472
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes).	5,394	-	-	5,394
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes).	184,397	-	-	184,397
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	43,057	600	43,657
	<u>329,806</u>	<u>43,057</u>	<u>600</u>	<u>373,463</u>
Analysis by fund				
Unrestricted funds	314,948	43,057	600	821,223
Restricted funds	<u>14,858</u>	-	-	<u>14,858</u>
	<u>329,806</u>	<u>43,057</u>	<u>600</u>	<u>373,463</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2019

7 Charitable activities (continued)

	Group & Charity 2019			
	Charitable Activities £	Support Costs £	Governance £	Total £
Taps - investment in clean water projects	48,178	-	-	48,178
Toilets - investment in safe sanitation projects	120,578	-	-	120,578
Training - investment in hygiene education projects	35,998	-	-	35,998
Monitoring and Support - investment in monitoring and supporting projects completed in previous years	51,839	-	-	51,839
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes).	488,557	-	-	488,557
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes).	151,700	-	-	151,700
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	25,724	600	26,324
	<u>896,850</u>	<u>25,724</u>	<u>600</u>	<u>923,174</u>
Analysis by fund				
Unrestricted funds	794,899	25,724	600	845,417
Restricted funds	<u>101,951</u>	-	-	<u>101,951</u>
	<u>896,850</u>	<u>25,724</u>	<u>600</u>	<u>923,174</u>

Governance costs includes payments to the independent examiner of £600 for independent examination fees (2019: £600) of the charity and consolidated group accounts. Support costs of the charity and the group include £1,650 (2019: £1,650) paid to the independent examiner for other services.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year (2019: £nil).

9 Employees

Number of employees

The average monthly number of employees during year was:

	2020	2019
Operations	6	7
Administration	<u>2</u>	<u>2</u>
	<u>8</u>	<u>9</u>

Employment costs

	2020	2019
	£	£
Wages and salaries	209,826	202,794
Social security costs	15,209	13,248
Pension costs	<u>4,387</u>	<u>3,081</u>
	<u>229,422</u>	<u>219,123</u>

There were no employees whose annual emoluments were £60,000 or more.

DIG DEEP (AFRICA)**NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020****10 Tangible fixed assets**

	Group	
	Computer equipment £	Total £
Cost		
At 1 November 2019	11,763	11,763
Additions	<u>-</u>	<u>-</u>
At 31 December 2020	<u>11,763</u>	<u>11,763</u>
Depreciation		
At 1 November 2019	8,262	8,262
Charge for the year	<u>3,011</u>	<u>3,011</u>
At 31 December 2020	<u>11,273</u>	<u>11,273</u>
Net book value		
At 31 December 2020	<u>490</u>	<u>490</u>
At 31 October 2019	<u>1,944</u>	<u>1,944</u>
	Charity	
	Computer equipment £	Total £
Cost		
At 1 November 2019	2,732	2,732
Additions	<u>-</u>	<u>-</u>
At 31 December 2020	<u>2,732</u>	<u>2,732</u>
Depreciation		
At 1 November 2019	2,732	2,732
Charge for the year	<u>-</u>	<u>-</u>
At 31 December 2020	<u>2,732</u>	<u>2,732</u>
Net book value		
At 31 December 2020	<u>-</u>	<u>-</u>
At 31 October 2019	<u>-</u>	<u>-</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Fixed assets investments

The charitable company controls Dig Deep Challenges Limited, which is a UK company limited by guarantee. This subsidiary is included in these consolidated accounts.

12 Debtors

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors	-	-	-	-
Amounts owed by group undertakings	-	-	121,329	8,750
Accrued income and prepayments	3,224	2,378	3,223	2,378
Other debtors	-	-	-	-
	<u>3,224</u>	<u>2,378</u>	<u>124,552</u>	<u>11,128</u>

13 Creditors: amounts falling due within one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade creditors	-	-	-	-
Amounts owed by group undertakings	-	-	-	-
Tax and social security costs	2,897	2,126	2,103	2,103
Other creditors	404	404	404	404
Accruals and deferred income	<u>11,517</u>	<u>11,698</u>	<u>4,508</u>	<u>4,508</u>
	<u>14,818</u>	<u>14,228</u>	<u>7,015</u>	<u>7,015</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Group and Charity Movement in funds				
	Balance at 1 November 2019	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2020
	£	£	£	£	£
Kenyan Government's Constituency Development Fund	12,539	8,608	(7,908)	-	13,239
The Big Give	-	4,700	-	-	4,700
Waterloo Foundation	-	10,450	-	-	10,450
Dr Richard Solomons Charitable Trust	-	4,500	(4,500)	-	-
Rasche Family Charitable Trust	-	1,500	(1,500)	-	-
Other small funds	11,366	2,703	(950)	-	13,119
	<u>23,905</u>	<u>32,461</u>	<u>(14,858)</u>	<u>-</u>	<u>41,508</u>

Kenyan Government's Constituency Development Fund

The Constituency Development Fund supports constituency-level development projects that combat poverty at the grassroots. This is the first tranche of a co-funding agreement to provide 19 schools with safe sanitation in Bomet County, Kenya.

The Big Give

This is the UK's biggest match funding campaign. The funds raised have allowed the charity to provide clean water to 4 schools removing barriers to education for over 3,300 kids in the first 5 years.

Waterloo Foundation

The Waterloo Foundation (TWF) is an independent grant-making Foundation which invests in projects which help globally, with particular focus on the disparity of opportunities, wealth and the unsustainable use of the world's natural resources. These funds are being used to support the installation of sustainable water and sanitation infrastructure, and to deliver a complementary hygiene training programme, at Kapsiongo Primary School in Bomet County.

Dr Richard Solomons Charitable Trust

Makes grants to organisations, with particular emphasis on those organisations providing services or other benefits for those with learning difficulties. This grant was used to create a clean drinking water supply for Kiptenden Primary school in the Bomet County of Kenya.

The Rasch Charitable Trust

The trust offers grants to charitable organisations in the UK for charitable projects which advance education, advance health and relieve those in need by reason of ill health or disability. The funds donated by the trust have been used to support our school water and sanitation projects.

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

15 Analysis of net assets between funds

	Group		
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	490	-	490
Net current assets	<u>113,210</u>	<u>41,508</u>	<u>154,718</u>
	<u>113,700</u>	<u>41,508</u>	<u>155,208</u>

	Charity		
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	-	-	-
Net current assets	<u>113,209</u>	<u>41,508</u>	<u>154,717</u>
	<u>113,209</u>	<u>41,508</u>	<u>154,717</u>

16 Cash generated from operations

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Net movement in funds	76,538	(79,535)	79,548	(81,233)
Adjustments for:				
Depreciation and amortisation of fixed assets	3,011	2,342	-	141
Movement in working capital:				
(Increase)/decrease in debtors	(846)	14,294	(113,424)	70,479
Increase/(decrease) in creditors	<u>590</u>	<u>(12,582)</u>	<u>-</u>	<u>3,416</u>
Cash generated from operations	<u>79,293</u>	<u>(75,841)</u>	<u>(33,876)</u>	<u>(7,197)</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

17 Related parties

The charitable company has control of 100% of the assets and trade of Dig Deep Challenges Limited, a company limited by guarantee. The company organises challenge events with the aim of generating profits which it can donate to its parent. The company was incorporated on 1 July 2013 and started trading on 1 August 2013 (company number 08591740).

Details of the subsidiary company's assets at 31 December 2020 and results for the year then ended are as follows:

	Dig Deep Challenges Limited £
Turnover	366,889
Cost of sales	<u>(130,978)</u>
Gross profit	235,911
Administrative expenses	<u>(238,922)</u>
Loss for the period	<u>.. (3,011)</u>
Tangible fixed assets	490
Debtors	-
Cash at bank and in hand	<u>129,132</u> 129,132
Current (liabilities)	<u>(129,132)</u>
Net current (liabilities)	<u>490</u>
Net assets	<u>490</u>