

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)

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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>

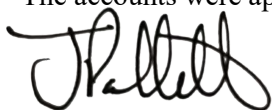
For the financial year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 grassroot. 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>
Net assets	<u><u>-</u></u>