
2024

Annual Report



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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

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

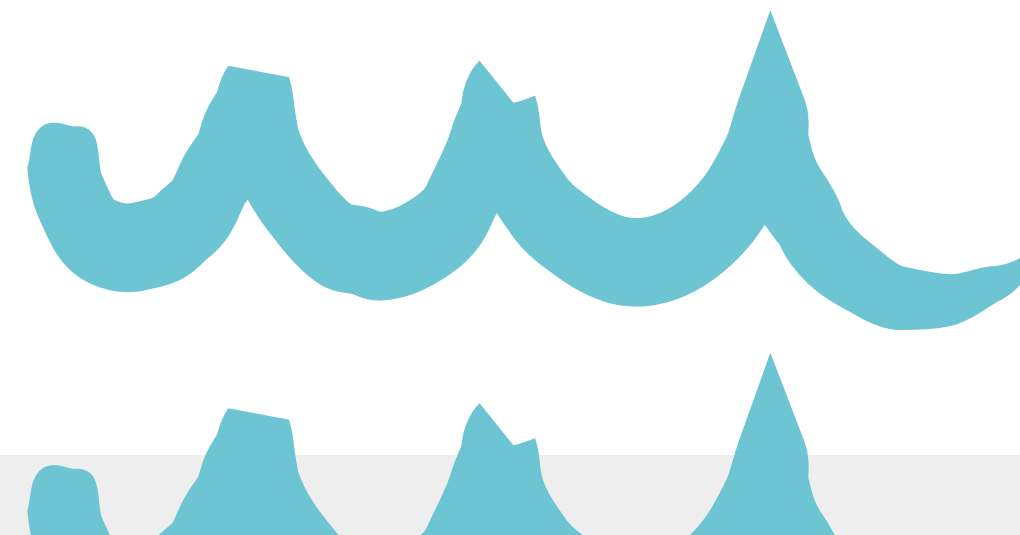
We recognise that County Government of Bomet is the responsible body with the mandate to lead on the delivery of the WASH Masterplan; we as an external agency must support and build their capacity to lead and succeed, so that the improvements we make together are sustained. Therefore, during this period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

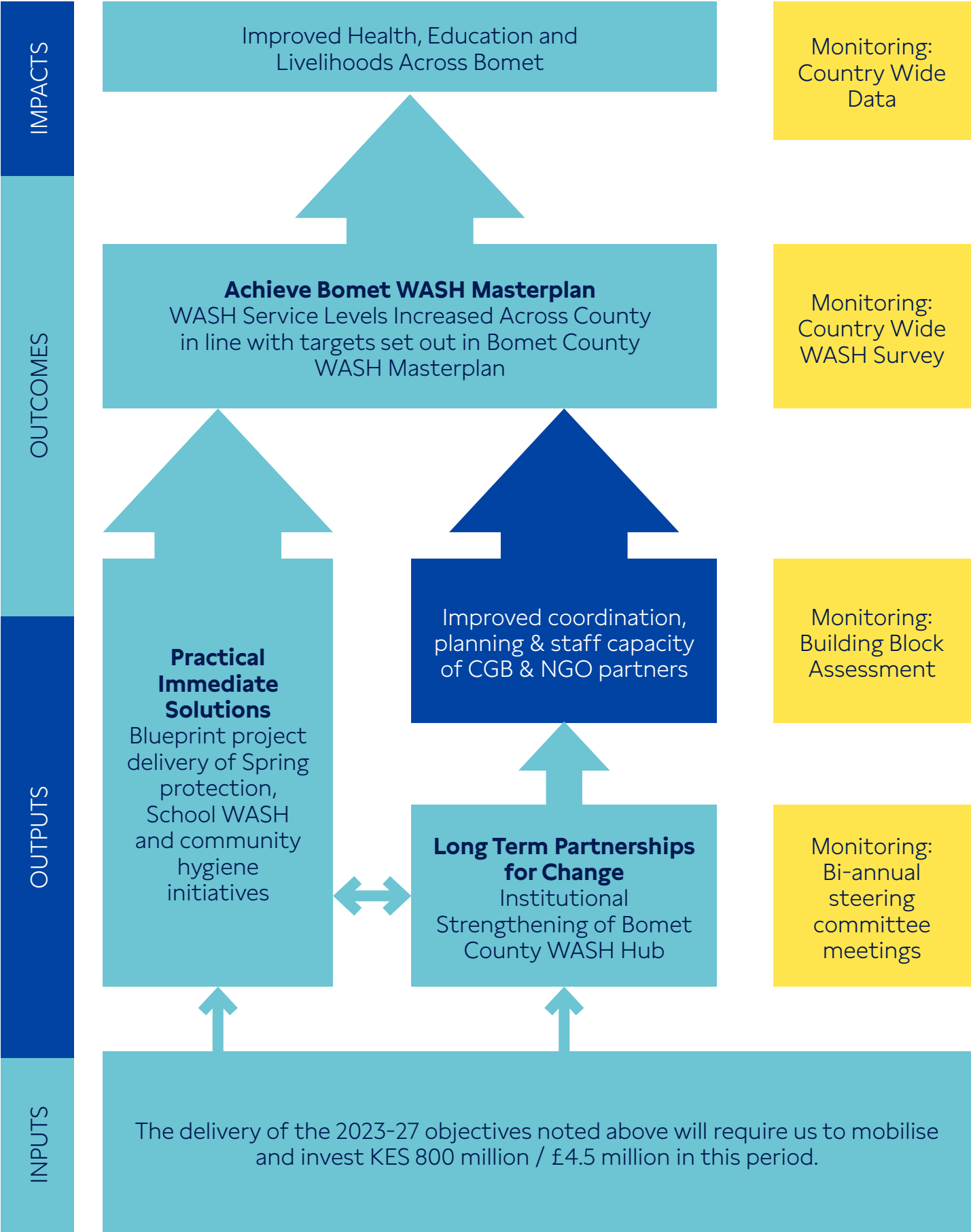


Practical Immediate Solutions	Long-Term Partnerships for Change
Delivering 'Blueprint' projects for scaling through the Bomet WASH Masterplan: 1. Construction of 81 water projects providing 80,000 people with clean water 2. Construction and training projects at 29 schools providing 11,000 children with 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

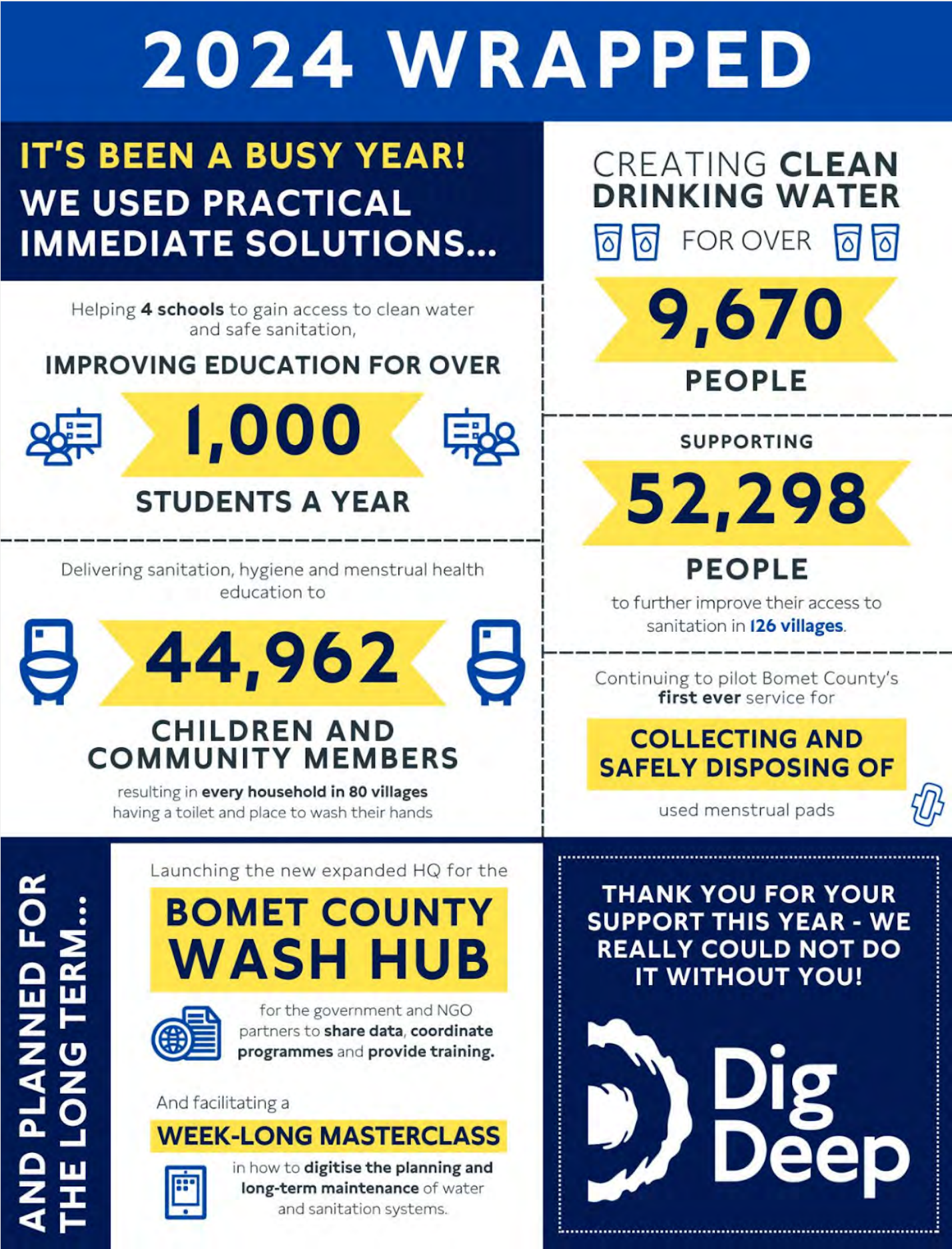
The delivery of these objectives will require us to mobilise and invest ~800 million KES / ~£4.5 million between 2023-2027



Theory of Change



Progress towards mission in 2024







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.



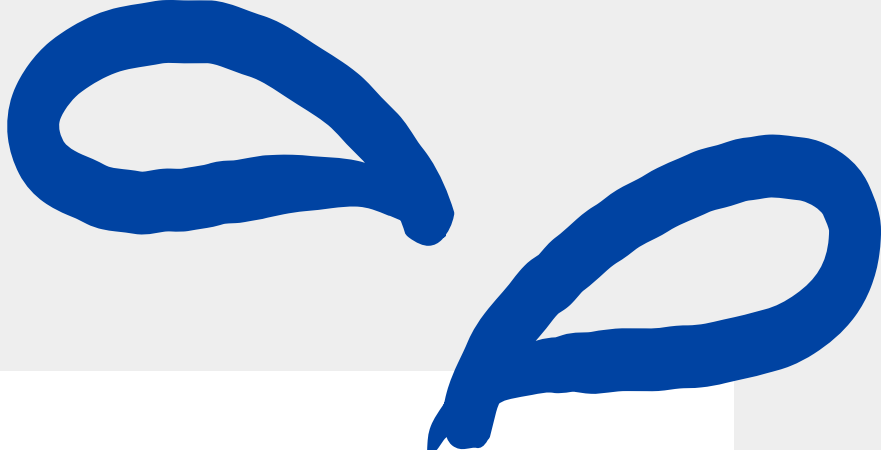
"We have seen that the health of our learners and teachers has improved... enrollment is going up...and since this project absenteeism is very low"

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



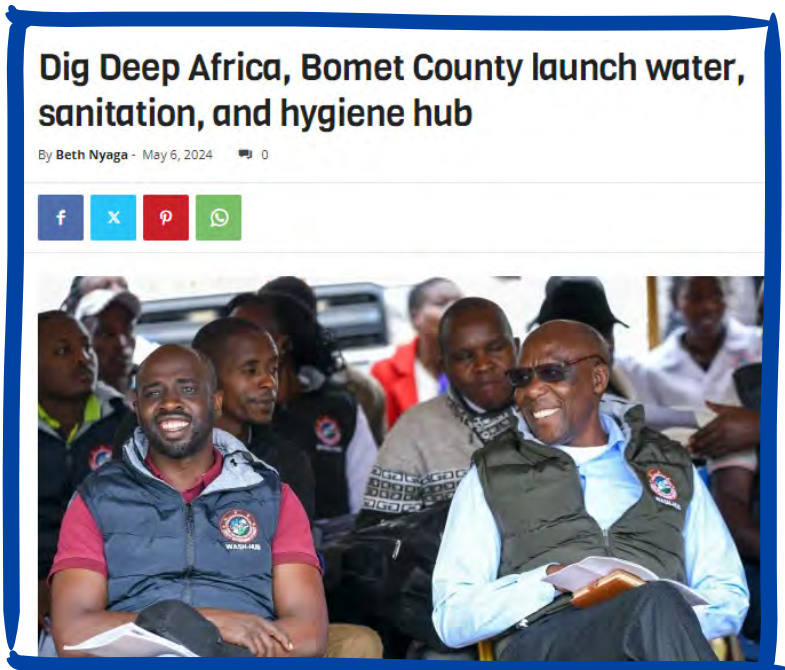
Expansion of the Bomet County WASH Hub

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 its 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:

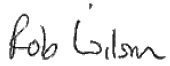
- (1) accounting records were not kept in respect of the Company and the Group as required by section 130 of the 2011 Act and, with respect to the subsidiaries, as required by section 386 of the Companies Act 2006; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply 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
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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	120,794	544,744	665,538
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	(14,076)	14,076	-
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.

