

CHARITY REGISTRATION NUMBER 1148745
COMPANY REGISTRATION NUMBER 08034496

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

DIG DEEP (AFRICA)

LEGAL AND ADMINISTRATIVE INFORMATION

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

DIG DEEP (AFRICA)

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DIG DEEP (AFRICA)

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

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

Objectives and activities

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

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

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

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

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

Risk factors

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

DIG DEEP (AFRICA)

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

Achievements and performance

We are proud to present the 2020 Dig Deep board of Trustee's report on the charity's achievements and performance.

For Dig Deep 2020 was a year of both unprecedented challenges and unprecedented achievements. In March 2020 our team in Kenya was faced with the first wave of COVID-19. Where we work in Bomet County in the southwest, 8 out of 10 people don't have the clean water and soap that they need to safely wash their hands. This means that the communities we serve are some of the most vulnerable in the world to COVID-19 and are in desperate need of accurate and practical advice about how to stay safe from the virus. At the same time, our team in the UK were hit by the impact of national lockdown, which threatened to curtail our ability to fund our water and sanitation programmes when they were most needed.

In this report we set out the charity's achievements and performance in responding to COVID-19 in Kenya whilst pushing forward with our wider water and sanitation programmes, as well as the achievements of our team and volunteers in the UK responding to the challenges of multiple lockdowns and travel bans. We then discuss the financial impact of COVID-19 on the charity. *Please note that, given the exceptional nature of this period, this context is critical for the interpretation of the following accounts.*

Background on our work

At Dig Deep, we believe that every resident in Kenya has a fundamental right to the provision of clean water, safe toilets and good hygiene.

Our purpose is to collaborate with the Kenyan government, local businesses and communities, to transform the provision of clean water, sanitation and good hygiene in Bomet - one of the most challenging and least resourced areas in the country.

We take an integrated approach to all our work, using partnerships, education, training and advocacy to create sustainable change for Bomet's one million residents.

- Partnerships – we facilitate the provision of clean water supplies and safe toilets for communities, schools and hospitals
- Education – we provide essential education to school children on hygiene and menstrual health.
- Training – we provide training to local government, businesses, contractors and communities so they can embed systemic improvements to water, sanitation and hygiene over the long term.
- Advocacy – we work with the local community to advocate for change in planning, environmental and health policy to secure the long-term viability of safe water and hygiene provision.

We monitor the impact of our work by:

- Collecting data on the improvement in water, sanitation and hygiene (WASH) service levels
- Collecting data on the strength of the 'building blocks' which make up the WASH system in Bomet
- Tracking improvements in health, education and economic outcomes

DIG DEEP (AFRICA)

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

Responding to COVID-19 in Bomet County and Beyond

When COVID-19 first reached Kenya in March 2020, there was a swift national lockdown and all schools were closed. Our local team were however immediately recognised as 'essential workers' by the national government and therefore given exemption from travel and working restrictions. This meant that they were able to react rapidly by planning a joint response with our partners in the Ministry of Public Health.

In order to effectively reach as many people as possible, we decided to train teams of Community Health Volunteers to roll out a public information campaign across their own communities. After their initial training, our team supported these local champions in visiting every household across 90 villages (at a safe social distance of course). They used the training they had received to give practical advice and encouragement on how each family could protect themselves. One of the key things they asked each household to do was to use locally available materials to build a simple handwashing station where the whole family could regularly wash their hands with soap. This, on the ground, public information campaign was also complemented by the national awareness raising campaign taking place on radio, TV and social media.

The team went back to visit each household within a month of the first visit to ask them what action they had taken and helped them to collate what they found. The data collected showed that over 6,000 households have constructed a simple handwashing station. This means that over 30,000 people were able to protect themselves from COVID-19 through the simple act of washing their hands.

At the same time the team helped key workers like doctors and nurses, bus and taxi drivers, and police and prison guards get the training and hygiene equipment they need to keep themselves and the most vulnerable in the community safe. For example, our team has now trained over 1,000 motorcycle taxi drivers. These drivers are the backbone of the local economy as they constantly ferry people and vital goods from A to B. In many areas they are key workers, because as there are so few paved roads they are often the only form of motorised transport. Our team has provided these drivers with masks, hygiene supplies and practical advice on how they can keep themselves and their customers safe.

In August 2020 the scale and quality of Dig Deep's response to COVID-19 was formally recognised at a reception and press conference with the Governor of Bomet, who praised our work on national television. As a result, numerous other counties then asked us to help them scale up their responses to COVID-19 and we went on to assist Nakuru county in scaling up these same interventions.

In total, across these interventions, the team were successful in achieving the following:

- 90 community health officers trained
- 3,050 households building handwashing facilities, meaning that 32,937 people are able to protect themselves against COVID-19
- 1,075 taxi drivers trained, provided with masks / disinfectant. These drivers were asked to pass on this training to their family members and colleagues, having a ripple effect on 5,380 family members and 18,860 members of the drivers' Savings and Credit Cooperative Organizations
- 1 x police service trained
- 2 x training events in prisons, training guards how to prevent the spread amongst their colleagues and inmates
- 480 handwashing stations distributed to key locations such as hospitals, clinics etc.

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

Helping communities in Bomet County become Open Defecation Free

Between Nov 2019 and May 2020 Dig Deep successfully supported Bomet County Government in undertaking a Community Led Total Sanitation (CLTS) programme with six villages.

CLTS was first developed in Bangladesh around the turn of the 21st Century, and is basically a response to the patchy record NGOs had prior to this of eradicating the practice of open defecation. In hindsight, the problem with historic approaches to rural sanitation are reasonably well understood: that exclusively focusing on providing toilets rather than getting buy-in from the beneficiaries wasn't sustainable. It resulted in too many failed projects with poorly maintained toilets, and no clear ownership. It also meant people involved in these schemes often ended up cynical and disillusioned by the perceived condescension of international NGOs. Despite this, it took the development of CLTS to find a model for eliminating open defecation that actually worked.

The principle behind it is to engage with communities directly. We go into a community and enlist the help of local people to organise a big meeting, called a triggering event. This event is the most important part of CLTS, and it's where a Public Health expert takes the community through the social and medical impacts of open defecation. This phase isn't supposed to be pretty. It's important that there's no euphemisms, and so we talk about shit, not poo. And we talk about what it means to eat food that's been in contact with shit, the effect it can have on their child's health, and the collective embarrassment of this for the community. This even involves going on a 'transect walk', where we take community members around the village, point out where open defecation has happened, and trace the route shit can take from the ground to someone's mouth.

The aim of all this is to spur the community into action. They create an action plan on how to achieve an open defecation free (ODF) environment that includes collective responsibility amongst the whole village. Where one house doesn't have the time or resources to build a toilet, other families can step in. Our team continues to support the village as they work towards this goal, and within a couple of months they are usually successful, and are then certified at the national level. The existence of national level certification of ODF is really important here because it makes the achievement more tangible, and gives the community a space to be proud of what they've achieved. And these achievements are no small feat: the lack of public funds for sanitation provision in Kenya make this collective action to eliminate open defecation the only option.

Dig Deep's pilot programme in six communities in Bomet County was the first time that any village in Bomet had been declared ODF. This achievement was 'triple verified by':

1. Public Health Officer verification - following the ODF claim an informal verification of the ODF status of the villages was carried out by local public health officer
2. A team of trained master ODF certifiers from Kisumu county assessed the village. They concluded that 'the six villages submitted for certification by Dig Deep all successfully turned out to be ODF'.
3. An expert from the National WASH / CLTS Hub again verified the ODF status of the villages. Their report concluded that 'The quality control team established that all the parameters and procedures of certification were followed correctly and proceed to confirm the six villages...as Open Defecation free (ODF)'

As the instigators of a CLTS approach in Bomet, we at Dig Deep feel responsible for ensuring that this achievement isn't a temporary thing, so we continue to support the villages we've worked with and county government to go beyond eliminating open defecation. We have follow up meetings to solve problems with the toilets that have been built, give communities help in setting up businesses that improve the toilets they have, and train local people to make more permanent toilets.

DIG DEEP (AFRICA)

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

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

This matters because currently residents spend time every day walking to find a safe place to relieve themselves. Open defecation then spreads diseases, meaning even more time is lost to sickness that could have been used to learn and earn. For a child, this can mean the difference between dropping out of primary school and completing a full education. For a parent, this can mean the difference between struggling to get by and earning enough to improve the standing of their family.

CLTS is a key part of our wider strategy to ensure that the one million residents of Bomet County achieved Sustainable Development Goal 6, which means everyone has clean water, safe toilets and good hygiene – forever (see our 5-year strategy below).

The focus of our work in 2021 is to scale up the programme, to create localised hubs so that hygienic practices and lessons learned can be easily spread from village to village. *Please note: at the time of writing in summer 2021, this pilot has successful resulted in a further 55 villages being declared ODF, with additional 45 on track to achieve this by the end of the year.*

Water, Sanitation and Hygiene in Schools (WASH in Schools)

Over the last 10 years the core of Dig Deep's work has been our WASH in schools programmes – helping primary and secondary school students to get access to clean water, improved sanitation and good hygiene so that they can achieve their potential.

Due to the closure of all schools in Kenya for the majority of 2020, we had no choice but to postpone this work. We have however continued to support the students enrolled at our partner schools through focusing the COVID-19 responses and open defecation free initiatives in the communities surrounding the schools we already supported, such as Kapsiongo.

At the end of 2020 we were able to smash our Big Give campaign which allowed us to kickstart our WASH in Schools programme at the start of 2021 building taps and toilets at four schools benefiting over 3,300 children.

As soon as it is viable, we will also commission a detailed monitoring round of all the schools we have supported in Bomet to date to assess what the impact of COVID-19 has been and identify any additional support they may require.

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

Initiating our 5-year strategy – District Wide Planning

Despite all of the challenges of COVID, and as well as achieving historic success with the first Open Defecation Free villages in Bomet, the team were also able to initiate our 5 year strategy set for 2020-2025.

Bomet has a population of around one million people. Currently these residents have the 3rd lowest access to clean water sources of Kenya's 47 counties with only 23% having access to both clean water and a safe toilet (KNBS, 2013). We won't be leaving until we are sure that the county has achieved Sustainable Development Goal 6, which means everyone has clean water, safe toilets and good hygiene - forever. To achieve this, we are not doing piecemeal projects - we are working with government and business to set up services and build systems that are self-sustaining. This is because we know that it is local government, local business and ultimately local communities who will overcome the water and sanitation crisis, and our job is to help them *significantly speed up this process*.

In Kenya power is largely devolved to the county level, and this means that Bomet County Government plays the critical role in achieving the goal of reaching everyone, forever. To achieve this, we have determined with the County Government that the first step must be to demonstrate best practice for achieving sustained, universal access at the ward level.

Bomet County has 25 wards of varying sizes. The ward that has been selected for this intervention is Ndanai-Abosi, which is both one of the largest wards (with a population of over 56,000 people / ~5% of the county's population) and has the lowest access to clean water. We are supporting the County Government to create and deliver a district wide plan for Ndnai-Abozi using an adapted version of the '*District level Roadmap for Universal Access to Sustainable WASH services*' produced by the WASH Agenda for Change coalition. This roadmap has five phases; 1) Introduction and Visioning 2) Institutional Strengthening 3) Assessment 4) Ward Wide Planning and 5) Implementation and Monitoring. These phases will be initiated sequentially - we are however mindful that system strengthening processes are rarely linear and phases may need to be revisited, skipped or combined.

This focus on Ndanai-Abosi will both rapidly reach the residents of this marginalised ward with sustainable WASH services *and* strengthen the building blocks of the county's entire WASH System. The successes and inevitable challenges of creating and delivering a district wide plan at this scale will demonstrate what it takes to reach everyone, forever, in the local context of Bomet. In practice this will include determining the true lifecycle cost of reaching everyone in a ward, discovering which infrastructure options are viable in this context and demonstrating which management systems are really sustainable at this scale. These successes - and lessons learned - will then provide a template for scaling up sustained, universal access across the entire county.

DIG DEEP (AFRICA)

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

During 2020 the team were able to lay the vital ground work for many of the successes we have already seen in 2021. This included:

1. Successfully delivering a visioning meeting attended by the most senior level of all relevant ministries (including Ministry of Water and Irrigation, Education, Bomet Water and Sanitation Company, Urban Development, Health, Public Health, Municipals Board). This achieved consensus and buy in for the need to co-create a district wide plan for achieving universal access in Bomet
2. Successfully undertaking institutional strengthening, including:
 - a. Training the Department for Public Health in how to implement CLTS (Summer 2021 update – this has resulted in the number of villages declared ODF increasing from 6 to 61)
 - b. Gaining agreement/buy in from key institutions in undertaking a mass household survey (Summer 2021 update – this has resulted in a WASH survey of 250,000 people being successfully undertaking, transforming the quality of decision making and resource allocation in the county)
 - c. Gaining agreement/buy in for the establishment of a WASH Hub to coordinate all WASH activities in the county (Summer 2021 update – this WASH Hub has been inaugurated and has kick started its activities)

It's understandable to think this work is quite abstract compared with building physical infrastructure and delivering hygiene education. But why, one might ask, is this so important?

To begin with, the failure rates of new water schemes, particularly boreholes, in low and middle income countries are very high. One of the critical predictors of long-term sustainability is there being systems in place for monitoring and maintaining projects after construction. And even more fundamentally, that local water authorities know about their existence and have formal handover of responsibilities. In largely rural areas, like much of Bomet County, water sources are generally decentralised, and establishing simple maintenance practices can be just as important as capital investment in ensuring sustainable access to water is achieved.

This also applies to behaviour change initiatives, including CLTS, which is a key component of our local strategy to eliminate open defecation. Approaches like these rely on consistent follow-ups that track progress over time. This allows community health workers to respond quickly if their initial interactions haven't proved effective. As described above, we've been very successful with this approach, and are helping villages in Bomet achieve open defecation free status in record time. But the biggest challenge to sustainability will come in consolidating these improvements over 5 or 10 years to accomplish the goal of every resident having a safe, clean toilet to use.

In the long term, this district wide planning approach will multiply the effectiveness of every pound our donors give, and every pound we spend on all water, sanitation and hygiene investment in the county. And it will be a key component of enabling Dig Deep and its partners achieve sustainable, universal WASH access for everyone in Bomet County forever.

DIG DEEP (AFRICA)

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

Fundraising and the financial impact of COVID-19

Historically over half of the charity's funding has been raised by Dig Deep Challenges - a not-for-profit created by Dig Deep to raise funds for the charity's work, through providing life-changing fundraising events for young people and supporting ethical tourism in East Africa. The biggest single event run by Dig Deep Challenges is the annual summer sponsored climb of Kilimanjaro, which approximately 200 student volunteers have taken on every year since 2012. Given the lockdowns and travel bans put in place from March 2020, we had no choice but to defer the summer 2020 Kilimanjaro climb. Inevitably this has had a substantial impact on the group's income which has dropped by 43% year on year, and in turn led to a 40% year on year reduction in expenditure on our WASH programmes. Whilst this is of course disappointing, the impact would have been far greater if it were not for the support and generosity of our volunteer fundraisers. The vast majority of the young people who had registered for the summer 2020 Kilimanjaro climb chose to raise the charity proportion of their fundraising targets, despite the fact the challenge event had been postponed, and we would again like to thank each of these young people for both their support and spirit in achieving this despite the national lockdowns which were in place. The impact was also mitigated by our staff team volunteering to be furloughed throughout much of the year when they would normally have been occupied delivering our sponsored challenge events in East Africa and the UK.

We are also very proud to announce that as a result of our team's hard work in this period the National Student Fundraising Association (NaSFA) awarded Dig Deep 'Charity of the Year' and our team member Harriet Brass as highly commended for 'Outstanding Contribution to Student Fundraising' at the annual NaSFA awards ceremony – a huge achievement given the unprecedented challenges of this period.

The highlight of the year for the charity's direct fundraising was the December 2020 Big Give Christmas Challenge campaign. This is the first time that Dig Deep has taken part in the Big Give – however, thanks to the generosity of our supporters we successfully smashed our £20,000 target, raising a total £34,199.

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

Outlook for 2021 and beyond

Whilst Dig Deep continues to navigate uncertain times, the board remains confident that the charity will be able to bounce back from the pandemic and increase our impact in Bomet County. Despite the challenges of COVID-19 our 5-year District Wide Planning strategy has achieved significant results far quicker than envisioned. Equally, whilst our income has reduced significantly during the course of the pandemic, there is every sign that the charity will bounce back and continue its long term growth trajectory. It is highly likely that pent up demand for sponsored challenge events among young people will lead to increases in this key income stream once international travel resumes; we have during 2020 demonstrated the new capacity to raise funds from campaigns such as the Big Give; and as we go into 2021, we continue to build on both existing and new partnerships.

DIG DEEP (AFRICA)

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

Vote of thanks

Above all, we again thank our donors, supporters and volunteers, without whom none-of our work would be possible. We would also like to give special thanks to our student volunteer fundraisers who have worked so hard to support the charity despite lockdowns and travel bans; The Waterloo Foundation and Dr Richard Solomans Charitable Trust without whom critical aspects of our work in Kenya would not have been possible; and the volunteer team from the tech company Elastic who have continued their ongoing support.

Financial Review

The Consolidated Statement of Financial Activities shows a net increase in funds of £76,538 (2019: decrease of £79,535).

The charity has general unrestricted reserves of £113,209 and restricted funds of £41,508. The freely available unrestricted reserves were £73,617. The trustees wish to keep reserves at a level to cover 6 months investment in charitable activities and running costs. Designated funds of £39,592 (2020: £0) are funds set aside for the future running of the August 2020 Kilimanjaro challenge postponed due to COVID-19.

Subsidiary company

The achievements and performance of the charity's subsidiary company for the year ended 31 December 2020 was as follows:

Dig Deep Challenges Limited through its trading activities made a profit of £199,108 (2019: £145,533) before gift aid payments made to Dig Deep (Africa) of £202,119 (2019: £143,803). Closing shareholders' funds were £490 (2019: £3,501)

DIG DEEP (AFRICA)

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

Structure, governance and management

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

The trustees who served during the year were:

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

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

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

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

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

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

DIG DEEP (AFRICA)

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

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

On behalf of the board of trustees



Mr J N J Pallett
Trustee

Dated: 28/09/2021

DIG DEEP (AFRICA)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DIG DEEP (AFRICA)
FOR THE YEAR ENDED 31 DECEMBER 2020**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

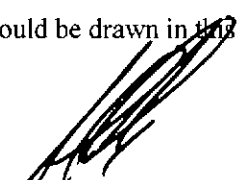
Independent examiners statement

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

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

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

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



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

Dated: 25/9/2021

DIG DEEP (AFRICA)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations	3	107,538	32,461	139,999	172,158
Charitable activities	4	<u>371,035</u>	<u>-</u>	<u>371,035</u>	<u>730,784</u>
Total income		<u>478,573</u>	<u>32,461</u>	<u>511,034</u>	<u>902,942</u>
Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	61,033	-	61,033	59,303
Charitable activities	7	<u>358,605</u>	<u>14,858</u>	<u>373,463</u>	<u>923,174</u>
Total expenditure		<u>419,638</u>	<u>14,858</u>	<u>434,496</u>	<u>982,477</u>
Net income before transfers		58,935	17,603	76,538	(79,535)
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		58,935	17,603	76,538	(79,535)
Fund balances at 1 November 2019		<u>54,585</u>	<u>23,905</u>	<u>78,490</u>	<u>158,025</u>
Fund balances at 31 December 2020		<u>113,520</u>	<u>41,508</u>	<u>155,028</u>	<u>78,490</u>

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

DIG DEEP (AFRICA)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations	3	87,953	32,461	120,414	172,158
Charitable activities	4	23,730	-	23,730	14,774
Investment income (gift aid payments from subsidiary undertaking)	5	<u>202,119</u>	<u>-</u>	<u>202,119</u>	<u>143,835</u>
Total income		<u>313,802</u>	<u>32,461</u>	<u>346,263</u>	<u>330,767</u>
Expenditure on:					
Raising funds:					
Costs of generating voluntary income	6	41,802	-	41,802	36,417
Charitable activities	7	<u>210,055</u>	<u>14,858</u>	<u>224,913</u>	<u>375,583</u>
Total expenditure		<u>251,857</u>	<u>14,858</u>	<u>266,715</u>	<u>412,000</u>
Net income before transfers		61,945	17,603	79,548	(81,233)
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		61,945	17,603	79,548	(81,233)
Fund balances at 1 November 2019		<u>51,264</u>	<u>23,905</u>	<u>75,169</u>	<u>156,402</u>
Fund balances at 31 December 2020		<u>113,209</u>	<u>41,508</u>	<u>154,717</u>	<u>75,169</u>

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

DIG DEEP (AFRICA)

CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	10	490	3,501
Current assets			
Debtors	12	3,224	2,378
Cash at bank and in hand		<u>166,132</u>	<u>86,839</u>
		169,356	89,217
Creditors: amounts falling due within one year	13	<u>(14,818)</u>	<u>(14,228)</u>
Net current assets		<u>154,538</u>	<u>74,989</u>
Total assets less current liabilities		<u>155,028</u>	<u>78,490</u>
Income funds			
Restricted funds	14	41,508	23,905
Unrestricted funds		73,438	51,084
Designated funds		39,592	-
Non-charitable trading funds		<u>490</u>	<u>3,501</u>
		<u>155,028</u>	<u>78,490</u>

For the financial year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

The accounts were approved by the Trustees on 28/09/2021



Mr J N J Pallett
Trustee

Company number: 08034496

DIG DEEP (AFRICA)

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	10	-	-
Investments	11	<u>-</u>	<u>-</u>
		-	-
Current assets			
Debtors	12	124,552	11,128
Cash at bank and in hand		<u>37,180</u>	<u>71,056</u>
		161,732	82,184
Creditors: amounts falling due within one year	13	<u>(7,015)</u>	<u>(7,015)</u>
Net current assets		<u>154,717</u>	<u>75,169</u>
Total assets less current liabilities		<u>154,717</u>	<u>75,169</u>
Income funds			
Restricted funds	14	41,508	23,905
Unrestricted funds		73,617	51,264
Designated funds		<u>39,592</u>	<u>-</u>
		<u>154,717</u>	<u>75,169</u>

For the financial year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

The accounts were approved by the Trustees on 28/09/2021



Mr J N J Pallett
Trustee

Company number: 08034496

DIG DEEP (AFRICA)

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2020

		Group			
	Notes	2020		2019	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		79,293		(75,481)
Investing activities					
Purchase of tangible fixed assets		<u>-</u>		<u>(3,899)</u>	
Net cash (used in) investing activities			-		-
Net cash used in financing activities			<u>-</u>		<u>-</u>
Net increase in cash and cash equivalents			79,293		(79,380)
Cash and cash equivalents at beginning of year			<u>86,839</u>		<u>166,219</u>
Cash and cash equivalents at end of year			<u>166,132</u>		<u>86,839</u>

		Charity			
		2020		2019	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	16		(33,876)		(7,197)
Investing activities					
Purchase of tangible fixed assets		<u>-</u>			
Net cash (used in) investing activities			-		-
Net cash used in financing activities			<u>-</u>		<u>-</u>
Net increase in cash and cash equivalents			(33,876)		(7,197)
Cash and cash equivalents at beginning of year			<u>71,056</u>		<u>78,253</u>
Cash and cash equivalents at end of year			<u>37,180</u>		<u>71,056</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Company information

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

1.1 Accounting convention

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

Grants are accounted for on a receivable basis.

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

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

1.5 Resources expended

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

DIG DEEP (AFRICA)

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

1 Accounting policies (continued)

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

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

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

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

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

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

1.6 Tangible fixed assets and depreciation

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

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

Computer equipment	33.33% straight line
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1.7 Investments

Fixed assets investments are stated at cost.

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

1.8 Impairment of fixed assets

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

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

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

DIG DEEP (AFRICA)

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

1 Accounting policies (continued)

1.8 Impairment of fixed assets (continued)

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

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

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

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

DIG DEEP (AFRICA)

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

1 Accounting policies (continued)

1.10 Financial instruments (continued)

Derecognition of financial assets

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

Classification of financial liabilities

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Foreign exchange

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

1.12 Employee benefits

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

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

DIG DEEP (AFRICA)

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

2 Critical accounting estimates and judgements

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

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

3 Donations

	Unrestricted funds £	Group and Charity		Total 2019 £
		Restricted funds £	Total 2020 £	
Donations and grants	<u>107,538</u>	<u>32,461</u>	<u>139,999</u>	<u>172,158</u>
For the year ended 31 October 2019	<u>72,050</u>	<u>100,108</u>		
Included in donations and grants are:				
Kenyan Government's Constituency Development Fund	-	8,608	8,608	24,035
Challenge Africa	-	4,700	4,700	4,816
Rasche Family Charitable Trust	-	1,500	1,500	-
Cambridge Open Art Exhibition	-	-	-	7,500
Rotary Clubs of Milimani (Kenya) and Chelan (USA)	-	-	-	21,415
David-Dr Richard Solomons Charitable Trust 5,000	-	-	4,500	4,500
St James Place Charitable Foundation	-	-	-	11,766
A Better World	-	-	-	30,984
Allan and Nestor Ferg Foundation	-	-	-	24,808
Cole-Medlock Foundation	-	-	-	10,000
Waterloo Foundation	-	10,450	10,450	10,000
Other small grants and donations	<u>107,538</u>	<u>2,703</u>	<u>110,241</u>	<u>97,626</u>
	<u>107,538</u>	<u>32,461</u>	<u>139,999</u>	<u>172,158</u>

4 Other trading activities: Income from challenge events

	Group		Charity	
	Total 2020 £	Total 2019 £	Total 2020 £	Total 2019 £
Income from challenge events	<u>371,035</u>	<u>730,784</u>	<u>23,730</u>	<u>14,774</u>

DIG DEEP (AFRICA)

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

5 Investment income

	Group		Charity	
	Total 2020 £	Total 2019 £	Total 2020 £	Total 2019 £
Donations from Dig Deep Challenges Ltd	<u>-</u>	<u>-</u>	<u>202,119</u>	<u>143,835</u>

6 Raising funds

	Group		Charity	
	Total 2020 £	Total 2019 £	Total 2020 £	Total 2019 £
Costs of generating voluntary income	<u>61,033</u>	<u>41,802</u>	<u>-</u>	<u>36,417</u>

DIG DEEP (AFRICA)

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

7 Charitable activities

	Group & Charity 2020			
	Charitable Activities £	Support Costs £	Governance £	Total £
Taps - investment in clean water projects	20,152	-	-	20,152
Toilets - investment in safe sanitation projects	32,473	-	-	32,473
Training - investment in hygiene education projects	21,927	-	-	21,927
Monitoring and Support - investment in monitoring and supporting projects completed in previous years	32,991	-	-	32,991
COVID Response	32,472	-	-	32,472
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes).	5,394	-	-	5,394
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes).	184,397	-	-	184,397
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	43,057	600	43,657
	<u>329,806</u>	<u>43,057</u>	<u>600</u>	<u>373,463</u>
Analysis by fund				
Unrestricted funds	314,948	43,057	600	821,223
Restricted funds	<u>14,858</u>	-	-	<u>14,858</u>
	<u>329,806</u>	<u>43,057</u>	<u>600</u>	<u>373,463</u>

DIG DEEP (AFRICA)

NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2019

7 Charitable activities (continued)

	Group & Charity 2019			
	Charitable Activities £	Support Costs £	Governance £	Total £
Taps - investment in clean water projects	48,178	-	-	48,178
Toilets - investment in safe sanitation projects	120,578	-	-	120,578
Training - investment in hygiene education projects	35,998	-	-	35,998
Monitoring and Support - investment in monitoring and supporting projects completed in previous years	51,839	-	-	51,839
Challenge Event Programme - direct costs of challenge events (using funds paid and raised specifically for these purposes).	488,557	-	-	488,557
Challenge Event Programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes).	151,700	-	-	151,700
Finance and Governance - accounting, financial management and ensuring that all of our work complies with legal requirements and guidelines, both in the UK and Kenya	-	25,724	600	26,324
	<u>896,850</u>	<u>25,724</u>	<u>600</u>	<u>923,174</u>
Analysis by fund				
Unrestricted funds	794,899	25,724	600	845,417
Restricted funds	<u>101,951</u>	-	-	<u>101,951</u>
	<u>896,850</u>	<u>25,724</u>	<u>600</u>	<u>923,174</u>

Governance costs includes payments to the independent examiner of £600 for independent examination fees (2019: £600) of the charity and consolidated group accounts. Support costs of the charity and the group include £1,650 (2019: £1,650) paid to the independent examiner for other services.

DIG DEEP (AFRICA)

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

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year (2019: £nil).

9 Employees

Number of employees

The average monthly number of employees during year was:

	2020	2019
Operations	6	7
Administration	<u>2</u>	<u>2</u>
	<u>8</u>	<u>9</u>

Employment costs

	2020	2019
	£	£
Wages and salaries	209,826	202,794
Social security costs	15,209	13,248
Pension costs	<u>4,387</u>	<u>3,081</u>
	<u>229,422</u>	<u>219,123</u>

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

DIG DEEP (AFRICA)**NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020****10 Tangible fixed assets**

	Computer equipment £	Group Total £
Cost		
At 1 November 2019	11,763	11,763
Additions	<u>-</u>	<u>-</u>
At 31 December 2020	<u>11,763</u>	<u>11,763</u>
Depreciation		
At 1 November 2019	8,262	8,262
Charge for the year	<u>3,011</u>	<u>3,011</u>
At 31 December 2020	<u>11,273</u>	<u>11,273</u>
Net book value		
At 31 December 2020	<u>490</u>	<u>490</u>
At 31 October 2019	<u>1,944</u>	<u>1,944</u>
	Computer equipment £	Charity Total £
Cost		
At 1 November 2019	2,732	2,732
Additions	<u>-</u>	<u>-</u>
At 31 December 2020	<u>2,732</u>	<u>2,732</u>
Depreciation		
At 1 November 2019	2,732	2,732
Charge for the year	<u>-</u>	<u>-</u>
At 31 December 2020	<u>2,732</u>	<u>2,732</u>
Net book value		
At 31 December 2020	<u>-</u>	<u>-</u>
At 31 October 2019	<u>-</u>	<u>-</u>

DIG DEEP (AFRICA)

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

11 Fixed assets investments

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

12 Debtors

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors	-	-	-	-
Amounts owed by group undertakings	-	-	121,329	8,750
Accrued income and prepayments	3,224	2,378	3,223	2,378
Other debtors	-	-	-	-
	<u>3,224</u>	<u>2,378</u>	<u>124,552</u>	<u>11,128</u>

13 Creditors: amounts falling due within one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade creditors	-	-	-	-
Amounts owed by group undertakings	-	-	-	-
Tax and social security costs	2,897	2,126	2,103	2,103
Other creditors	404	404	404	404
Accruals and deferred income	<u>11,517</u>	<u>11,698</u>	<u>4,508</u>	<u>4,508</u>
	<u>14,818</u>	<u>14,228</u>	<u>7,015</u>	<u>7,015</u>

DIG DEEP (AFRICA)

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

14 Restricted funds

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

	Group and Charity Movement in funds				
	Balance at 1 November 2019	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2020
	£	£	£	£	£
Kenyan Government's Constituency Development Fund	12,539	8,608	(7,908)	-	13,239
The Big Give	-	4,700	-	-	4,700
Waterloo Foundation	-	10,450	-	-	10,450
Dr Richard Solomons Charitable Trust	-	4,500	(4,500)	-	-
Rasche Family Charitable Trust	-	1,500	(1,500)	-	-
Other small funds	11,366	2,703	(950)	-	13,119
	<u>23,905</u>	<u>32,461</u>	<u>(14,858)</u>	<u>-</u>	<u>41,508</u>

Kenyan Government's Constituency Development Fund

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

The Big Give

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

Waterloo Foundation

The Waterloo Foundation (TWF) is an independent grant-making Foundation which invests in projects which help globally, with particular focus on the disparity of opportunities, wealth and the unsustainable use of the world's natural resources. These funds are being used to support the installation of sustainable water and sanitation infrastructure, and to deliver a complementary hygiene training programme, at Kapsiongo Primary School in Bomet County.

Dr Richard Solomons Charitable Trust

Makes grants to organisations, with particular emphasis on those organisations providing services or other benefits for those with learning difficulties. This grant was used to create a clean drinking water supply for Kiptenden Primary school in the Bomet County of Kenya.

The Rasch Charitable Trust

The trust offers grants to charitable organisations in the UK for charitable projects which advance education, advance health and relieve those in need by reason of ill health or disability. The funds donated by the trust have been used to support our school water and sanitation projects.

DIG DEEP (AFRICA)

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

15 Analysis of net assets between funds

	Group		
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	490	-	490
Net current assets	<u>113,210</u>	<u>41,508</u>	<u>154,718</u>
	<u>113,700</u>	<u>41,508</u>	<u>155,208</u>
	Charity		
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	-	-	-
Net current assets	<u>113,209</u>	<u>41,508</u>	<u>154,717</u>
	<u>113,209</u>	<u>41,508</u>	<u>154,717</u>

16 Cash generated from operations

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Net movement in funds	76,538	(79,535)	79,548	(81,233)
Adjustments for:				
Depreciation and amortisation of fixed assets	3,011	2,342	-	141
Movement in working capital:				
(Increase)/decrease in debtors	(846)	14,294	(113,424)	70,479
Increase/(decrease) in creditors	<u>590</u>	<u>(12,582)</u>	<u>-</u>	<u>3,416</u>
Cash generated from operations	<u>79,293</u>	<u>(75,841)</u>	<u>(33,876)</u>	<u>(7,197)</u>

DIG DEEP (AFRICA)

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

17 Related parties

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

Details of the subsidiary company's assets at 31 December 2020 and results for the year then ended are as follows:

	Dig Deep Challenges Limited £
Turnover	366,889
Cost of sales	<u>(130,978)</u>
Gross profit	235,911
Administrative expenses	<u>(238,922)</u>
Loss for the period	<u>.. (3,011)</u>
Tangible fixed assets	490
Debtors	-
Cash at bank and in hand	<u>129,132</u> 129,132
Current (liabilities)	<u>(129,132)</u>
Net current (liabilities)	<u>490</u>
Net assets	<u>490</u>