

CHARITY REGISTRATION NUMBER 1148745
COMPANY REGISTRATION NUMBER 08034496

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

DIG DEEP (AFRICA)

LEGAL AND ADMINISTRATIVE INFORMATION

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

DIG DEEP (AFRICA)

CONTENTS

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

DIG DEEP (AFRICA)

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

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

Objectives and activities

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

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

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

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

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

Risk factors

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

DIG DEEP (AFRICA)

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

Achievements and performance

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

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

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

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

The need we are addressing

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

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

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

Our Mission

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

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

DIG DEEP (AFRICA)

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

Why we are different

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

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

These two pillars of our work reinforce each other:

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

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

Performance in 2022 - Practical, Immediate Solutions

Overview - our 'blueprint' projects

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

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

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

DIG DEEP (AFRICA)

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

Community Led Total Sanitation & Sanitation Entrepreneurship Interventions

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

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

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

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

School Water, Sanitation and Hygiene Projects

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

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

Community Spring Protection Projects

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

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

DIG DEEP (AFRICA)

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

Performance in 2022 - Long-term partnerships for change:

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

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

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

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

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

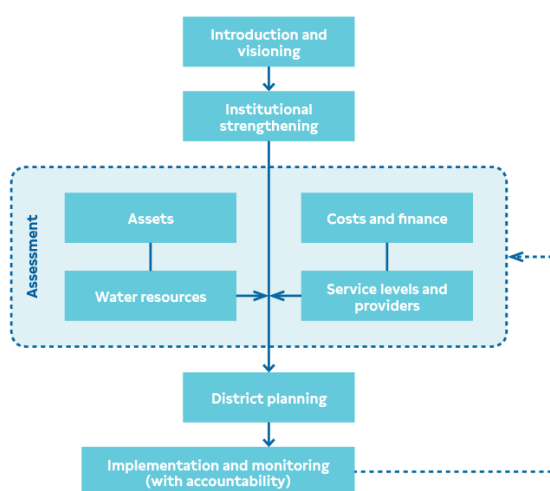


Figure 1 - Agenda for Change District Level Roadmap for Universal Access

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

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

The key achievements of this approach have been as follows.

DIG DEEP (AFRICA)

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

Key Achievements of the Bomet Systems Strengthening Programme in 2022

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

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

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

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

Ongoing Incorporation of WASH Masterplan into Bomet Integrated Development Plan

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

Piloting of the Bomet County WASH Hub

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

DIG DEEP (AFRICA)

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

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

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

High level overview of Bomet County WASH Masterplan

Targets set by the WASH Masterplan

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

Four Phase Roadmap

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

DIG DEEP (AFRICA)

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

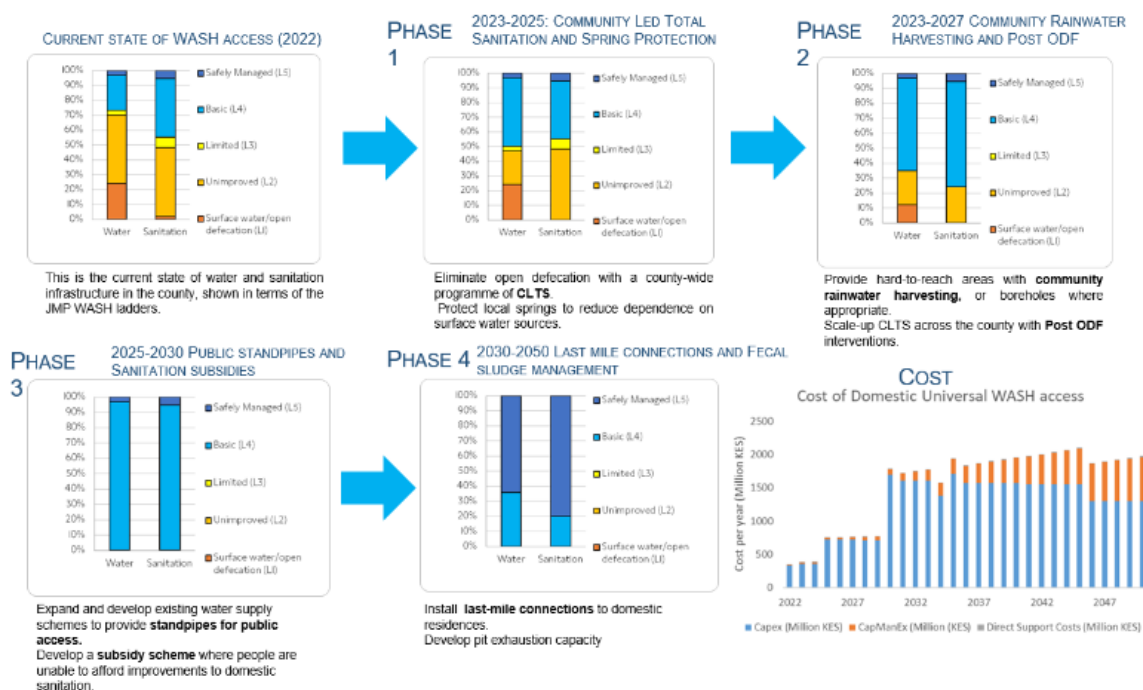


Figure 2 - Phased Roadmap for Universal WASH Access in Bomet County

Strategic Interventions

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

Further information

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

Future Plans

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

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

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

DIG DEEP (AFRICA)

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

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

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

Fundraising & Governance

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

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

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

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

DIG DEEP (AFRICA)

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

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

Financial outlook for 2023 and beyond

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

Vote of thanks

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

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

Financial Review

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

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

Subsidiary company

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

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

DIG DEEP (AFRICA)

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

Structure, governance and management

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

The trustees who served during the year were:

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

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

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

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

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

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

DIG DEEP (AFRICA)

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

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

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

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

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

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

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

On behalf of the board of trustees



**Mr Ian Martin Wyatt
Trustee and Treasurer**

Dated: 26 September 2023

DIG DEEP (AFRICA)

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

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

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

DIG DEEP (AFRICA)

CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2022

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


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

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

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

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

The accounts were approved by the Trustees on 26 September 2023


Mr Ian Martin Wyatt
Trustee and Treasurer
Company number: 08034496

DIG DEEP (AFRICA)

BALANCE SHEET AS AT 31 DECEMBER 2022

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

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

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

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

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

The accounts were approved by the Trustees on 26 September 2023



Mr Ian Martin Wyatt

Company number: 08034496

DIG DEEP (AFRICA)

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2022

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

DIG DEEP (AFRICA)

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

1 Accounting policies

Company information

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

1.1 Accounting convention

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

Grants are accounted for on a receivable basis.

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

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

1.5 Resources expended

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

DIG DEEP (AFRICA)

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

1 Accounting policies (continued)

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

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

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

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

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

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

1.6 Tangible fixed assets and depreciation

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

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

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

1.7 Investments

Fixed assets investments are stated at cost.

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

1.8 Impairment of fixed assets

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

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

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

DIG DEEP (AFRICA)

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

1 Accounting policies (continued)

1.8 Impairment of fixed assets (continued)

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

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

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

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

DIG DEEP (AFRICA)

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

1 Accounting policies (continued)

1.10 Financial instruments (continued)

Derecognition of financial assets

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

Classification of financial liabilities

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Foreign exchange

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

1.12 Employee benefits

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

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

DIG DEEP (AFRICA)

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

2 Critical accounting estimates and judgements

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

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

3 Donations

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

4 Other trading activities: Income from challenge events

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

DIG DEEP (AFRICA)

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

5 Investment income

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

6 Raising funds

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

DIG DEEP (AFRICA)

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

7 Charitable activities

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

DIG DEEP (AFRICA)

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

7 Charitable activities (continued)

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

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

DIG DEEP (AFRICA)

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

8 Trustees

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

9 Employees

Number of employees

The average monthly number of employees during year was:

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

Employment costs

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

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

DIG DEEP (AFRICA)**NOTES TO THE CONSOLIDATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022****10 Tangible fixed assets**

	Computer equipment £	Group	Total £
Cost			
At 1 January 2022	11,763		11,763
Additions	—		—
At 31 December 2022	<u>11,763</u>		<u>11,763</u>
Depreciation			
At 1 January 2022	11,763		11,763
Charge for the year	—		—
At 31 December 2022	<u>11,763</u>		<u>11,763</u>
Net book value			
At 31 December 2022	<u>—</u>		<u>—</u>
At 31 December 2021	<u>—</u>		<u>—</u>
		Charity	Total £
Cost			
At 1 January 2022	2,732		2,732
Additions	—		—
At 31 December 2022	<u>2,732</u>		<u>2,732</u>
Depreciation			
At 1 January 2022	2,732		2,732
Charge for the year	—		—
At 31 December 2022	<u>2,732</u>		<u>2,732</u>
Net book value			
At 31 December 2022	<u>—</u>		<u>—</u>
At 1 January 2022	<u>—</u>		<u>—</u>

DIG DEEP (AFRICA)

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

11 Fixed assets investments

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

12 Debtors

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

13 Creditors: amounts falling due within one year

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

Creditors: amounts falling due after one year

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

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

DIG DEEP (AFRICA)

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

14 Restricted funds

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

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

Kenyan Government's Constituency Development Fund

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

The Big Give

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

Waterloo Foundation

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

Jephcott Charitable Trust

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

DIG DEEP (AFRICA)

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

Souter Charitable Trust

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

The Alan & Nesta Ferguson Charitable Trust

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

Dr Richard Solomons Charitable Trust

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

The Clarkson Foundation

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

Stiftung Drittes Millennium

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

15 Analysis of net assets between funds

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

DIG DEEP (AFRICA)

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

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

16 Cash generated from operations

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

DIG DEEP (AFRICA)

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

17 Related parties

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

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

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