Dig Deep





Annual Report 2025

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Chair of Trustees' Introduction

We believe no one should have to live without clean water, safe sanitation and good hygiene. It enables children to stay healthy and in school, women to unlock new opportunities, and communities to thrive.

In 2025, we continued to stay focused on one place and one big problem. We acted today, while planning for tomorrow. We put local people in the lead.

Thanks to your support, in 2025 we:

- Enabled the next phase of county-wide delivery by supporting government partners to create both the Bomet County Water and Sanitation Strategy and Investment Plan (2025–2030) and Performance Action Improvement Plan (PAIP) for the Bomet Water and Sanitation Company.
- Created clean drinking water for 9,174 people through the protection and extension of 10 spring projects.
- Delivered sanitation, hygiene and menstrual health education to 38,880 children and community members, resulting in every household in 120 villages having a toilet and a place to wash hands.
- Supported 83,569 people to further improve sanitation through ongoing education and market-based approaches in 270 villages.
- Reached 11,307 students by training teachers from 36 schools to deliver hygiene and menstrual health education.
- Supported 4 schools to gain access to clean water and safe sanitation, improving education for 585 students each year.
- Expanded the Bomet County WASH Hub to strengthen coordination, data sharing and training.
- Digitised water and sanitation monitoring across schools, healthcare facilities, utilities and 290 villages, enabling government to target resources more effectively, strengthen financial sustainability and meet key World Bank K-WASH funding requirements.

None of this is possible without the commitment of our volunteers, donors, and partners in Kenya, the UK and around the world. Thank you for standing with the people of Bomet County. With your continued partnership, we can accelerate progress towards lasting access for every child and every family.

Emily Carey

Emily Carey

Chair of Trustees, Dig Deep

Directors Report

Our Mission

This morning, you may have turned on the tap without a second thought – yet in places like Bomet County, Kenya, clean water, safe sanitation & good hygiene are still out of reach for most families. As a result, waterborne disease remains one of the leading killers of children under five. Beyond the immediate health crisis, time lost to sickness and the long walks to fetch water mean children miss school and parents lose vital income. And the burden falls heaviest on women and girls.

We believe no one should have to live without clean water, safe sanitation & good hygiene.

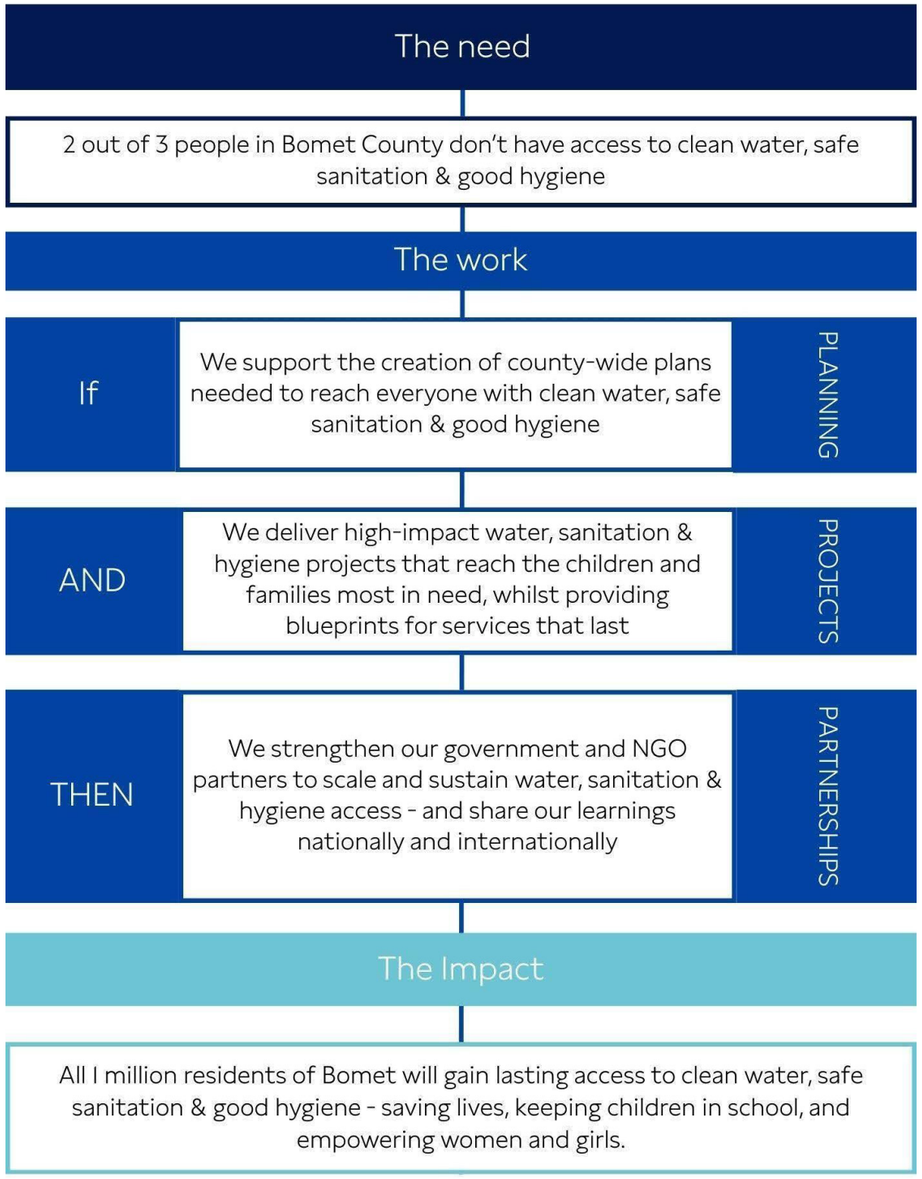
To make this a reality, we are working hand in hand with local communities, businesses and the Kenyan government to serve Bomet's one million people – half of whom are children.

Together, we are determined to ensure every child and their family gain lasting access to clean water, safe sanitation & good hygiene.

Through investing in planning, projects and partnerships, we will make this vision a reality by 2035 - saving lives, keeping children in school, and empowering women and girls.

- **Planning:** We support the creation of county-wide plans needed to reach everyone with clean water, safe sanitation & good hygiene.
- **Projects:** We deliver high-impact water, sanitation & hygiene projects that reach the children and families most in need, whilst providing blueprints for services that last.
- **Partnerships:** We strengthen our government and NGO partners to scale and sustain water, sanitation & hygiene access - and share our learnings nationally and internationally.

Our Model



Summary of our Impact in 2025



Progress Towards Our Mission in 2025

Planning

Unlocking World Bank scale through the Bomet Strategic Investment plan

Lasting access to clean water, safe sanitation & good hygiene for every child and their family is only possible when communities, government, businesses and NGOs are all working from the same roadmap.

When we first began partnering with Bomet, no such roadmap existed. That's why between 2020–2022 we worked with the County Government to co-create the Bomet County Water, Sanitation and Hygiene (WASH) Masterplan 2022–2050. The Masterplan:

- Sets out a clear pathway to achieve universal WASH access for every resident.
- Covers all aspects of WASH, from institutional strengthening to infrastructure development.
- Is fully costed and identifies how the required funding can be mobilised.

This year we built on this work by helping the county to develop the Masterplan into two interlinked detailed investment plans:

- County Water and Sanitation Strategy and Investment Plan (CWSSIP) 2025–2030 – detailing the investments required over this period across the county.
- Performance Action Improvement Plan (PAIP) for the Bomet Water and Sanitation Company (BOMWASCO) 2025-2030 – strengthening the utility's capacity to deliver.

The development of these plans was a huge undertaking. It required large-scale data collection – including surveys covering all one million residents of the county and mapping every single water source – and the work of bringing together the expertise of communities, government, the private sector and NGOs.

These plans have now enabled the County Government to secure World Bank funding, which will allow it to accelerate progress in 2026.

Projects

Clean water for 9,174 people through 10 spring projects

In many rural areas of Bomet, natural springs are the most reliable water source. But without protection, they are easily contaminated and unsafe.

In 2025, we created clean drinking water access for **9,174 people** through the **protection and extension of 10 spring projects.** These projects convert vulnerable sources into safe, reliable water points for communities. They also reduce time spent collecting water, and help protect local catchments.

Sanitation and hygiene, led by communities and health workers

Safe sanitation and good hygiene are among the most cost-effective public health interventions available. But they only last when behaviour change and local markets make improvements possible for every household.

In 2025, we:

- **Delivered sanitation, hygiene and menstrual health education to 38,880 children and community members,** resulting in **every household in 120 villages** having a toilet and a place to wash hands.
- **Supported 83,569 people** to further improve sanitation access through ongoing education and market-based interventions in **270 villages.**
- This work was made possible by training and employing **370 Community Health Practitioners** and **120 local builders.**

This work strengthens what already exists. It backs local health systems. It helps communities to first gain access and then move to sustained, safer services.

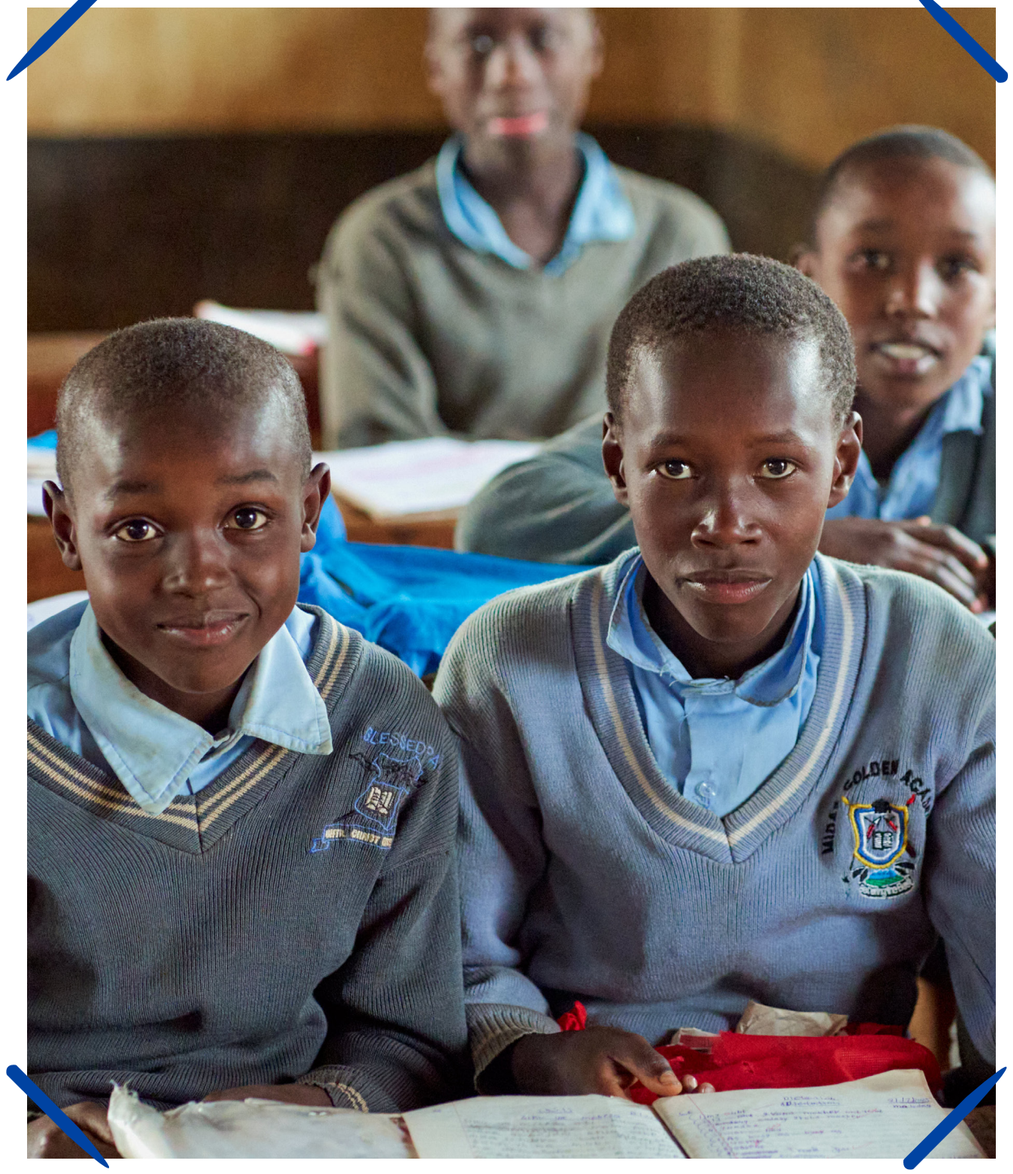
Healthier schools, better learning

Water, Sanitation and Hygiene in schools is about more than infrastructure. It is about attendance, dignity and opportunity. Especially for girls.

In 2025, we supported:

- **11,307 students** by training teachers from **36 schools** to deliver good hygiene and menstrual health education.
- **4 schools** to gain access to clean water and safe sanitation, improving education for **585 students each year.**

This is how we help keep children in school, and support girls to stay learning throughout adolescence.



Partnerships

Expanding the Bomet County WASH Hub

Lasting change will only be possible when government, the private sector and communities work together to create and sustain universal access to water, sanitation & hygiene for Bomet County's one million people. However, when we began supporting Bomet County, a key barrier to progress we saw time and again was duplication, competition and inefficiency slowing down the progress everyone wanted to see.

To change this, in 2021 we supported the county government to create the Bomet WASH Hub - a new government department providing a 'one-stop shop' for the national government, county government, private sector and NGO partners to:

- Share data
- Co-ordinate programmes
- Provide training

In 2025, we continued to expand the **WASH Hub.** This included chairing monthly coordination meetings attended by the County Government's Departments of Water and Health, the local water utility, the Red Cross, World Vision, numerous local NGOs and key businesses in the region - as well as all the data development work set out below.

County-wide digital monitoring across schools and healthcare facilities

Good decisions require good data. In 2025, we:

- **Surveyed and mapped access** across **1,401 primary schools and 198 healthcare facilities** and **created a digital dashboard** so local government can direct resources to the institutions most in need.
- Enabled the local water utility - **BOMWASCO** - to digitise and map all customers across its 12 schemes for the first time, strengthening financial sustainability and meeting key World Bank K-WASH funding requirements.
- Replaced Kenya's paper-based **Community Led Total Sanitation (CLTS) reportingsystem** with a digitised dashboard, piloted in 10 villages, significantly reducing administrative burden and accelerating the achievement of open defecation-free (ODF) verification.
- Established a **real-time post-ODF sanitation surveillance system** across 270 villages, allowing government and partners to track progress or backsliding and target interventions accordingly.
- Piloted a digital mapping system across 20 community-managed water schemes covering **12,000 households,** enabling evidence-based management and compliance with K-WASH disbursement indicators.

This is practical systems strengthening. It reduces duplication. It improves targeting. It helps scarce funds go further.

Case Study:
Jubilee Primary School

Your support is delivering projects which are saving lives, keeping children in school, and empowering women and girls.

One of these projects is at Jubilee Primary School and you can see the impact for yourself! Click here or on the play button below to watch a short video.



Fundraising & Governance

We are pleased to report that, thanks to the continued generosity of our donors and the extraordinary commitment of our volunteers, Dig Deep's income has grown by **over 50% in this financial year.**

This growth reflects both deepened partnerships and expanded public engagement.

It has been driven by:

- Increased donations, with **more people than ever taking on our annual Kilimanjaro climb,** our flagship challenge event that continues to inspire both university students and corporate teams to push themselves in support of lasting change.
- Increased multi-year commitments from our critical foundation and philanthropy partners.

This growth has enabled us to reach more people than ever before in 2025, delivering clean water, safe sanitation and better hygiene at a greater scale across Bomet County. It has also positioned us to increase our impact again in 2026, accelerating progress towards universal access for all one million residents.

Strong governance remains central to this ambition. In 2025, we were delighted to welcome two new members to Dig Deep's Board of Trustees: **Simon Thuo** and **Lucy Muthee.** Simon brings over 30 years of experience in civil engineering, water resources and utility management, strengthening our expertise in systems and infrastructure. Lucy brings over 18 years' experience as a Human Resources Director and strategic advisor, enhancing our organisational development and governance capacity.

Their combined expertise will support the next phase of Dig Deep's growth and impact in Bomet County.



Outlook for 2026 and Beyond

Bomet County now has stronger foundations for delivery at scale. A clear strategy and investment plan. Proven project blueprints. A stronger WASH Hub, coordinating partners and government departments.

The opportunity is to convert this momentum into sustained, county-wide implementation. That is what will reach every child and every family. That is what will keep services working for the long term.

Our focus remains the same. Planning. Projects. Partnerships. In one place, until the job is done.

Vote of Thanks

Thank you to every foundation, company, volunteer and individual supporter who made this work possible in 2025. Your partnership is helping build a future where every child and their family in Bomet County can access clean water, safe toilets and good hygiene, for good.



Company no. 08034496
Charity no. 1148745

Dig Deep (Africa)

Report and Audited Financial Statements

31 December 2025

Dig Deep (Africa)

Reference and administrative details

For the year ended 31 December 2025

Company number	08034496
Charity number	1148745
Registered office and operational address	The Circle, 33 Rockingham Lane Sheffield England S1 4FW
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Neeti Anand	
Emily Carey	Chair
Timothy Darby	
David Fitzsimmons	resigned 17 February 2026
Johanna Green	
Ania Grobicki	
Dionne Harrison	resigned 11 May 2026
Lucy Muthee	appointed 7 July 2025
Sarah Pelham	resigned 17 February 2026
Simon Thuo	appointed 30 September 2025
Rhys Torrington	
Edoardo Troina	

Chief executive	Ben Skelton
Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
	Cooperative Bank Bomet Branch PO Box 501 - 20400 Bomet Branch Kenya
	Standard Chartered Bank Westlands Branch PO Box 14438-00800 Nairobi Kenya
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 2nd Floor South One Castle Park Tower Hill Bristol BS2 0JA

Report of the trustees

Financial Review

The consolidated Statement of Financial Activities shows a net increase in funds of £160,634 (2024: £22,627).

The group has free reserves of £486,832 (2024: £246,516) and restricted funds of £67,378 (2024: £147,060). The reserves policy set by the trustees is to maintain free reserves at a level that would at least cover the costs required to wind down the organisation, three months worth of programme operational costs plus any challenge event costs held for the following year, which is calculated to be £337k. The current free reserves are £486k, therefore sufficient funds are held.

Subsidiary Company

The achievements and performance of the charity's subsidiary company for the year ended 31 December 2025 was as follows:

Dig Deep Challenges Limited through its trading activities made a profit of £214,550 (2024: 19,949) before gift aid payments made to Dig Deep (Africa) of £210,039 (2024: £19,590). Closing shareholders' funds were £1,148 (2024: £359).

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).

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

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

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

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

The charitable company also controls Dig Deep Challenges Limited (registered company number 08591740), a company limited by guarantee. The company was incorporated on 1 July 2013 and started trading on 1 August 2013.

Remuneration of key management personnel

Trustees give their time voluntarily and are unpaid. They receive no remuneration for their services as trustees, and are reimbursed only for reasonable expenses properly incurred in the performance of their duties.

The charity operates a single, consistent remuneration policy across all levels of the organisation, including the Chief Executive. The remuneration policy is set by the Board of Trustees, and the Board also determines the salaries of the charity's employees. Salaries are set with the aim of paying as competitively as the charity's resources allow, in order to attract and retain high-quality employees, and within a framework of equal pay. The level of pay for each role is determined through an objective job-evaluation process that reflects the knowledge, skills, responsibilities and personal competencies required for satisfactory performance of the role. Pay levels are set in the context of the wider jobs market, with comparisons made against similar roles in other charities and relevant organisations in the United Kingdom and Kenya, the two jurisdictions in which the charity employs staff. Basic salaries are reviewed annually in the first quarter of the charity's financial year (1 January to 31 March), and the potential need for inflation-related adjustments is considered at the end of each financial year. The Chief Executive's remuneration is considered and approved by the full Board of Trustees, with the Chief Executive absent for that part of the meeting.

Public benefit

The trustees have had due regard to the Charity Commission's published guidance on the operation of the public benefit requirement under section 17 of the Charities Act 2011 when reviewing the charity's objectives, planning its activities, and setting its programme and event priorities for the year.

The charity's objects, as set out in its Articles of Association, are: (i) to promote sustainable development in East Africa for the benefit of the public, in particular through the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities, the preservation, conservation and protection of the environment and the prudent use of resources, and the promotion of sustainable means of achieving economic growth and regeneration; and (ii) 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 become responsible members of society, including through the provision of facilities for recreation or other leisure-time occupation in the interests of social welfare, the advancement of education and training of young people, the arranging of periods of voluntary work in the community, and the

encouragement and support of young people in their understanding of and practical action in support of the natural and built environment.

The activities described in the Directors' Report further both of these objects. The charity's planning, projects and partnerships work in Bomet County – supporting county-wide WASH planning, delivering water, sanitation and hygiene projects, and strengthening partnerships with government, communities and NGOs – directly furthers the first object through the relief of poverty, the protection of health and the conservation of water and catchment resources for the benefit of the residents of Bomet County, Kenya, half of whom are children.

In addition, the charity's challenge-event programme, principally the annual Kilimanjaro climb, furthers the second object by providing young people – including university students and corporate participants – with structured opportunities to undertake a significant physical and personal challenge, to develop leadership, teamwork and resilience, to engage in voluntary fundraising activity in support of communities in East Africa, and to develop their practical understanding of international development and environmental issues.

The benefit arising from these activities accrues to a sufficient section of the public – the residents of Bomet County and young people taking part in the charity's events – and any private benefit to individuals is incidental to, and necessary for, the achievement of the charity's purposes.

Fundraising

Dig Deep raises funds through two principal channels: voluntary income from individual donors, corporate partners and grant-making trusts and foundations; and challenge-event fundraising, principally the annual Kilimanjaro climb operated by the charity's trading subsidiary Dig Deep Challenges Limited, the profits of which are donated to Dig Deep (Africa) under a deed of covenant.

All fundraising activities undertaken in the year were carried out directly by the charity's own staff and volunteers, or by participants taking part in the charity's challenge events on its behalf under the charity's published Representative Rules. The Representative Rules require participants to act as representatives of the charity by conducting themselves lawfully and responsibly, working within UK fundraising law, complying with the charity's Fundraising Code of Conduct, raising the agreed minimum fundraising total, being transparent with donors about how funds are used, and at all times protecting the reputation of the charity. The charity did not employ or contract any professional fundraisers or commercial participators (as defined by the Charities Act 1992) during 2025.

Dig Deep is registered with the Fundraising Regulator and has voluntarily subscribed to, and complied with, the Code of Fundraising Practice throughout the year. The trustees are not aware of any failure by the charity, or by any person acting on its behalf, to comply with

the Code or with any other fundraising standard or scheme of regulation to which the charity has voluntarily subscribed.

Third-party suppliers engaged to deliver elements of the charity's challenge-event activity – principally the in-country logistics partners for the Kilimanjaro climb – are not professional fundraisers but are nonetheless monitored throughout the year by the Finance and Governance Committee. Suppliers are subject to annual due diligence covering financial standing, operational performance, health and safety, and safeguarding, in line with the charity's Challenge Event Risk Management Policy.

The charity received no complaints in relation to its fundraising activity in 2025. Dig Deep takes care to protect supporters, beneficiaries and members of the public – including vulnerable people – from any approach that could be considered an unreasonable intrusion on a person's privacy, unreasonably persistent, or that places undue pressure on a person to give money or other property. All fundraising communications are governed by the charity's Ethical Fundraising Policy and are supported by its Public Complaints Policy, Data Protection Policy and safeguarding policies. Donors and supporters may opt out of fundraising contact at any time, and any concerns received are recorded and escalated to the Chief Executive and reviewed by the Finance and Governance Committee.

Key Risks

The trustees have established a Risk Register, which is formally reviewed by the Board of Trustees in the fourth quarter of each year. New and emerging risks are added to the Register, and existing risks reassessed, on a continuous basis throughout the year as required. At the annual fourth-quarter review the Board, supported by the Senior Management Team and the relevant trustee sub-committees, assesses all risks for both impact and likelihood, evaluates the effectiveness of mitigations, and agrees actions to be incorporated into the following year's Business Plan. The Register therefore operates both as a live management tool and as a mechanism for ensuring that strategic risks are addressed through forward planning.

The principal risks and uncertainties currently facing the charity and its subsidiary, and the trustees' plans and strategies for managing them, are summarised below.

Programme delivery and external operating environment

The charity's programmes are delivered in Bomet County, Kenya, in partnership with the County Government, the local water utility and other public bodies. The principal risks in this area are: exposure to corruption or governance failure in partner institutions; economic conditions in Bomet that may limit households' ability to contribute to the sustaining costs of water and sanitation services; climate change, including more erratic rainfall, droughts and flooding, which may undermine water supply sustainability and increase whole-life

project costs; political instability or shifts in policy at county or national level; and the risk that contractor performance or infrastructure failure could cause harm to communities. Mitigations include continued strengthening of the Bomet WASH Hub as a transparent multi-stakeholder coordination platform, charity funds not being mixed with government funds, the use of low-lifetime-cost and climate-resilient WASH designs, bi-annual project lifecycle-cost assessments, a two-yearly contractor procurement cycle with close ongoing monitoring of works, and the continued development of the County's strategy and investment plans as a shared delivery roadmap.

Political and security risk

Kenya is approaching a national election cycle in 2027, and political temperatures across the country are expected to rise in the period leading up to that election. Independent security assessments identify political instability and civil unrest as among the principal risks facing Kenya in the year ahead, against the backdrop of widespread popular protests in 2024 and 2025 and continuing public scrutiny of governance at both national and county level. At a local level, the charity's partner County Government has itself been the subject of public protest in the period, and changes in elected leadership at county level following the 2027 election cycle may shift the political priority attached to the WASH agenda.

The principal risks that the trustees identify in this area are: disruption to programme delivery as a result of protests, security incidents or restrictions on movement; a reduction in, or change to, political support for the County Water and Sanitation Strategy and Investment Plan following a change in elected leadership at county or national level; and the safety and wellbeing of Dig Deep's Kenya-based staff and community partners during periods of heightened unrest.

The trustees' principal mitigations are: continuing to position the Bomet WASH Hub as a neutral, multi-stakeholder coordination platform bringing together national and county government, the private sector and NGO partners around an agreed long-term roadmap, so that the WASH agenda is institutionally embedded rather than dependent on any single political administration; maintaining active engagement with both the County Government and national government agencies, so that programme delivery is not reliant on any single political relationship; and keeping staff security procedures, contingency plans and travel guidance under continuous review by the Senior Management Team, with material incidents escalated to the Board.

Income generation and fundraising

The charity's restricted income is concentrated in a relatively small number of committed institutional funders, and its unrestricted income is materially dependent on the challenge-event programme operated by its trading subsidiary, the risks attaching to which are addressed separately below. The principal income risk identified by the trustees outside the

challenge-event programme is the withdrawal, non-renewal or material reduction in scale of one of the charity's largest grant funders. Mitigations include continued investment in scaling up grant fundraising to broaden the funder base and to increase the proportion of multi-year and unrestricted income, active relationship management with each of the charity's largest institutional supporters, and maintenance of free reserves at the level set out in the reserves policy.

People, culture and safeguarding

Following the growth in the charity's income in 2025, Dig Deep is now classified by the National Council for Voluntary Organisations (NCVO) as a large charity, with annual income above £1 million. Within an organisation of this size, operating across the United Kingdom and Kenya, the trustees recognise that key-person dependency in a small number of senior roles remains a principal people-related risk, alongside safeguarding, staff misconduct and wellbeing risks in both countries. Cybersecurity and data protection represent a further people-related risk given the sensitive personal data the charity holds on households in Bomet and on participants in its challenge events. Mitigations include planned expansion of the Kenya-based leadership team so that two further directors support the Country Director, and expansion of the UK fundraising team so that grant fundraising is no longer undertaken solely by the Chief Executive; annual policy refreshers covering Equal Opportunities and Dignity at Work, Anti-Harassment and Bullying, Disciplinary Procedures and Child Protection; a standing wellbeing item at monthly line-management meetings; and a planned external review of data protection and IT security.

Finance, governance and regulation

The charity operates and fundraises across multiple jurisdictions and is registered as a charity in the United Kingdom. The principal risks in this area are regulatory and legal compliance (covering the Charity Commission, UK fundraising regulation, the Companies Act 2006 and Kenyan tax and registration requirements), internal bribery and corruption, and foreign exchange exposure on movements in the GBP/KES and GBP/USD rates affecting programme budgets and the value of grant income. Mitigations include an annual internal compliance review using TrustLaw's legal health check, with external advice commissioned in any areas of lower confidence; annual anti-bribery training for staff and trustees; continued use of forward contracts and other hedging instruments under the charity's Foreign Exchange Policy; and ongoing application of the Financial Controls, Conflict of Interest and Whistleblowing policies.

Challenge events

The charity's challenge-event programme, operated by its trading subsidiary Dig Deep Challenges Limited, is centred on the annual Kilimanjaro climb. It is a material source of

unrestricted income for the group and a significant area of operational, safety and financial exposure in its own right. The trustees identify four principal risks in this area.

The first is security of income. Unrestricted income remains heavily reliant on the Kilimanjaro climb. Rising operating costs, climate factors, safety incidents or reputational issues affecting the climb could reduce participation and, in turn, the level of unrestricted income available to support the charity's WASH work in Bomet County.

The second is operational delivery risk. The climb relies on a small number of specialist in-country logistics partners. The failure of a partner to deliver agreed climb logistics - whether through operational, financial or compliance difficulties - could result in cancellation or material disruption of climbs, damaging both participant experience and the reputation of the charity and its subsidiary.

The third is participant health and safety. High-altitude trekking carries inherent physical risk, and a serious injury or fatality involving a participant or member of the climb crew would have severe human, operational and reputational consequences.

The fourth is financial exposure on prepayments. Significant sums are paid in advance each year to climb partners under the contractual terms of the programme. These prepayments are unsecured, and the failure or financial difficulty of a major supplier could give rise to a direct financial loss to the subsidiary, in addition to operational disruption.

The trustees' principal mitigations are: maintenance of a dedicated Challenge Event Risk Management Policy and a Kilimanjaro-specific risk assessment, both reviewed annually by the Dig Deep Challenges Board; annual supplier due diligence covering operational performance, financial viability, safety record, insurance and emergency response capability; contracting with multiple suppliers where practicable, so that the failure of any single supplier cannot disable the programme; mandatory fitness and medical confirmation by all participants prior to registration; the application of the charity's published Representative Rules, which set out the conduct, fundraising and safety expectations of participants on the climb; crisis communication and incident escalation protocols that are kept under continuous review; and continued investment in grant fundraising to broaden the group's income base and reduce reliance on any single income stream.

Factors likely to affect future financial performance

Looking forward, the trustees consider the principal factors likely to affect the charity’s financial performance and position to be: the pace at which World Bank K-WASH funding is mobilised through the County Government following the adoption of the new County Water and Sanitation Strategy and Investment Plan; the level of participation in the 2026

Kilimanjaro climbs; the renewal cycles of the charity's largest institutional funders; and movements in the GBP/KES and GBP/USD exchange rates. The trustees are satisfied that these factors are appropriately reflected in the 2026 Business Plan and budget, and that the charity's reserves position provides adequate resilience against the principal short-term risks.

Statement of responsibilities of the trustees

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

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the charity and the group for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Some of the trustees are also members of the charity; this entitles them only to voting rights. No trustee has a beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 7 August 2026 and signed on their behalf by



Emily Carey

Chair of Trustees, Dig Deep

Independent auditors' report

To the members of

Dig Deep (Africa)

Opinion

We have audited the financial statements of Dig Deep (Africa) (the 'charity') for the year ended 31 December 2025 which comprise the consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 7 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

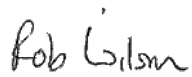
To the members of

Dig Deep (Africa)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 15 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 7 August 2026

Robert Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
2nd Floor, South
One Castle Park
Tower Hill
Bristol
BS2 0JA

Dig Deep (Africa)

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2025

	Note	Restricted £	Unrestricted £	**2025 Total £**	2024 Total £
Income from:					
Donations and legacies	3	270,334	40,363	**310,697**	314,113
Charitable activities	4	-	1,058,642	**1,058,642**	462,199
Bank interest		-	2,438	**2,438**	-
Total income		270,334	1,101,443	**1,371,777**	776,312
Expenditure on:					
Raising funds		-	74,275	**74,275**	56,319
Charitable activities		350,016	786,852	**1,136,868**	697,366
Total expenditure	6	350,016	861,127	**1,211,143**	753,685
Net income / (expenditure) and net movement in funds		(79,682)	240,316	**160,634**	22,627
Reconciliation of funds:					
Total funds brought forward		147,060	246,516	**393,576**	370,949
Total funds carried forward		67,378	486,832	**554,210**	393,576

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

Dig Deep (Africa)

Balance sheet

As at 31 December 2025

	Note	**The group 2025 £**	The group 2024 £	**The charity 2025 £**	The charity 2024 £
Fixed assets					
Tangible assets	10	**2,683**	360	**1,534**	-
		2,683	360	**1,534**	-
Current assets					
Debtors	13	**22,191**	10,565	**341,110**	119,444
Cash at bank and in hand		**557,880**	388,703	**230,045**	276,893
		580,071	399,268	**571,155**	396,337
Liabilities					
Creditors: amounts falling due within 1 year	14	**(28,544)**	(6,052)	**(19,446)**	(2,940)
Net current assets		**551,527**	393,216	**551,709**	393,397
Net assets		**554,210**	393,576	**553,243**	393,397
Funds	16				
Restricted funds		**67,378**	147,060	**67,378**	147,060
Unrestricted funds					
General funds		**486,832**	246,516	**485,865**	246,337
Total charity funds		**554,210**	393,576	**553,243**	393,397

The directors acknowledge their responsibilities for:

(i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 7 August 2026 and signed on their behalf by

Emily Carey
Chair of Trustees, Dig Deep

Dig Deep (Africa)

Consolidated statement of cash flows

For the year ended 31 December 2025

	2025	2024
	£	£
Cash used in operating activities:		
Net movement in funds	**160,634**	22,627
Adjustments for:		
Depreciation charges	**1,048**	179
Increase in debtors	**(11,626)**	(5,802)
Increase in creditors	**22,492**	2,902
Net cash provided by operating activities	**172,548**	19,906
Cash flows from investing activities:		
Purchase of tangible fixed assets	**(3,371)**	(539)
Net cash used in investing activities	**(3,371)**	(539)
Increase in cash and cash equivalents in the year	**169,177**	19,367
Cash and cash equivalents at the beginning of the year	**388,703**	369,336
Cash and cash equivalents at the end of the year	**557,880**	388,703

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

1. Accounting policies

a) General information and basis of preparation

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

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

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

b) Group Accounts

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

c) Going concern basis of accounting

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

d) Income

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

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

e) Funds accounting

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

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

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

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

g) Allocation of support and governance costs

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

h) Tangible fixed assets

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

Computer equipment	33.33% straight line

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

i) Debtors

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

j) Cash at bank and in hand

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

k) Creditors

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

l) Financial instruments

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

m) Pension costs

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

1. Accounting policies (continued)

n) Foreign currency transactions

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

o) Accounting estimates and key judgements

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

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

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

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	255,015	59,098	314,113
Charitable activities	-	462,199	462,199
Total income	255,015	521,297	776,312
Expenditure on:			
Raising funds	-	56,319	56,319
Charitable activities	240,035	457,331	697,366
Total expenditure	240,035	513,650	753,685
Net income	14,980	7,647	22,627
Transfers between funds	3,224	(3,224)	-
Net movement in funds	18,204	4,423	22,627

3. Income from donations and legacies

	Restricted £	Unrestricted £	**2025 Total £**
Grants and donations:			
Headley Trust	75,000	-	**75,000**
Stiftung Drittes Millennium	59,736	-	**59,736**
Clarkson Foundation	50,000	-	**50,000**
Croda Foundation	49,879	-	**49,879**
Allan & Nesta Fergerson	30,000	-	**30,000**
Kenyan Government's Constituency Development Fund	1,219	-	**1,219**
Solomons Trust	4,500	-	**4,500**
Other small grants and donations	-	40,363	**40,363**
Total income from donations and legacies	270,334	40,363	**310,697**

Prior period comparative:

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

4. Income from charitable activities

	2024 Total £	2024 Total £
Challenge events	**1,058,642**	462,199

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

5. Government grants

The charitable company receives government grants, defined as funding from the Kenyan Government to fund charitable activities. The total value of such grants in the period ending 31 December 2025 was £1,175 (2024: £6,837). There are no unfulfilled conditions or contingencies attaching to these grants in 2025 (2024: £nil).

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	**2025 Total £**
Costs of generating voluntary income	74,275	-	-	**74,275**
Practical immediate solutions	-	250,171	-	**250,171**
Long-term partnerships for change	-	167,844	-	**167,844**
Challenge event programme - direct costs of challenge events (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people)	-	424,801	-	**424,801**
Challenge event programme - investment in supporting the development of the young people taking part in this programme (using funds paid and raised specifically for these purposes in line with the charity's objective to promote the mental, moral and physical development of young people)	-	179,190	-	**179,190**
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	-	-	114,862	**114,862**
Sub-total	74,275	1,022,006	114,862	**1,211,143**
Allocation of support and governance costs	-	114,862	(114,862)	**-**
Total expenditure	**74,275**	**1,136,868**	**-**	**1,211,143**

Total governance costs were £12,600 (2024: £4,890)

6. Total expenditure (continued)
Prior period comparative

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

7. Net movement in funds

This is stated after charging:

	The group	
	2025	2024
	£	£
Depreciation	**1,048**	179
Trustees' remuneration	**Nil**	Nil
Trustees' reimbursed expenses	**Nil**	Nil
Auditors' / Independent examiner's remuneration (excluding VAT):		
§ Statutory audit	**10,500**	-
§ Independent examination	**-**	4,400
§ Other services	**700**	700

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

8. Staff costs and numbers

Staff costs were as follows:

	The group		The charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Salaries and wages	**363,250**	303,466	**185,662**	152,203
Social security costs	**27,521**	20,737	**16,547**	11,138
Pension costs	**10,474**	6,462	**6,120**	3,113
	401,245	330,665	**208,329**	166,454

1 employee earned more than £60,000 during the year (2024: one employees earned more than £60,000 during the year).

The key management personnel of the charitable company comprise the Trustees and the Chief Executive. The total employee benefits of the key management personnel were £80,108 (2024: £70,353).

	The group		The charity	
	2025	2024	**2025**	2024
	No.	No.	**No.**	No.
Average head count	**16**	13	**10**	8

9. Taxation

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

10. Tangible fixed assets

Group	**Computer equipment £**
Cost	
At 1 January 2025	4,727
Additions in year	3,371
At 31 December 2025	8,098
Depreciation	
At 1 January 2025	4,367
Charge for the year	1,048
At 31 December 2025	5,415
Net book value	
At 31 December 2025	**2,683**
At 31 December 2024	360

Charity	**Computer equipment £**
Cost	
At 1 January 2025	1,574
Additions in year	1,918
At 31 December 2025	3,492
Depreciation	
At 1 January 2025	1,574
Charge for year	384
At 31 December 2025	1,958
Net book value	
At 31 December 2025	**1,534**
At 31 December 2024	-

11. Subsidiary undertakings

Dig Deep Challenges Limited

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

	2025	2024
	£	£
Turnover	**919,050**	400,757
Cost of sales	**(658,943)**	(354,498)
Gross profit	**260,107**	46,259
Other operating income	**187**	1,425
Administrative expenses	**(41,896)**	(27,918)
Operating profit	**218,398**	19,766
Interest receivable	**418**	183
Interest payable	**(4,266)**	-
Profit on ordinary activities	**214,550**	19,949
Corporation tax	**(3,722)**	-
Gift aid to parent undertaking	**(210,039)**	(19,590)
Profit for financial year	**789**	359

The aggregate of the assets, liabilities and funds was:

	2025	2024
	£	£
Assets	**339,548**	122,734
Liabilities	**(338,400)**	(122,375)
Funds	**1,148**	359

12. Parent charity

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

	2025	2024
	£	£
Gross income	**662,162**	393,536
Results for the year	**159,844**	22,267

13. Debtors

	The group		The charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Amounts owed by group undertakings	**-**	-	**329,483**	119,444
Accrued income and prepayments	**22,191**	10,565	**11,627**	-
	22,191	10,565	**341,110**	119,444

14. Creditors: amounts falling due within 1 year

	The group		The charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Accruals	**12,781**	5,071	**7,800**	2,940
Other taxation and social security	**395**	981	**-**	-
Financial Liability	**11,646**	-	**11,646**	-
	3,722	-	**-**	-
	28,544	6,052	**19,446**	2,940

15. Analysis of net assets between funds

	Restricted funds	General funds	**Total funds**
	£	£	**£**
Tangible fixed assets	-	2,683	**2,683**
Current assets	67,378	512,693	**580,071**
Current liabilities	-	(28,544)	**(28,544)**
Net assets at 31 December 2025	**67,378**	**486,832**	**554,210**

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

16. Movements in funds

	At 1 January 2025 £	Income £	Expenditure £	**At 31 December 2025 £**
Restricted funds				
Kenyan Government's Constituency Development Fund	(1,219)	1,219	-	**-**
Waterloo Foundation	59,044	-	(59,044)	**-**
Headley Trust	39,648	75,000	(88,550)	**26,098**
Croda Foundation	-	49,879	(33,378)	**16,501**
Allan & Nesta	-	30,000	(15,142)	**14,858**
Solomons Charity Trust	4,642	4,500	(4,639)	**4,503**
Clarkson Foundation	44,945	50,000	(94,945)	**-**
Stiftung Drittes Millennium	-	59,736	(54,318)	**5,418**
Total restricted funds	147,060	270,334	(350,016)	**67,378**
Unrestricted funds				
General funds	246,516	1,101,443	(861,127)	**486,832**
Total unrestricted funds	246,516	1,101,443	(861,127)	**486,832**
Total funds	393,576	1,371,777	(1,211,143)	**554,210**

Purposes of restricted funds

Kenyan Government's Constituency Development Fund	This fund supports constituency-level development projects that combat poverty at the grassroot. This is part of a multi-year co-funding agreement to provide 19 schools with safe sanitation in Bomet County, Kenya.
Waterloo Foundation	Funding to support the delivery of the Bomet WASH Masterplan including the county wide WASH survey and the development of the county's WASH Hub.
Headley Trust	Funding towards the improvement of water, sanitation and hygiene in Bomet County, Kenya.

16. Movements in group funds (continued)

Purposes of restricted funds (continued)

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

16. Movements in funds (continued)

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

17. Related party transactions

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

18. Contingent liability

As at the balance sheet date, the charity is subject to an outstanding litigation claim. This matter remains ongoing and is contested. Whilst no final determinations have been made, it is possible that the charity may be required to pay compensation.

This potential liability is not able to be reliably measured at this stage and the outcomes remain uncertain, therefore, no provision has been made in the financial statements.

The trustees continue to monitor the situation closely and will account for any liability in future periods should it become probable and measurable.