Sand Dams Worldwide Limited

England & Wales · Charity number 1094478

Details

Other names	EXCELLENT DEVELOPMENT LIMITED, EXCELLENT, EXCELLENT DEVELOPMENT
Status	Registered
Legal form	Charitable company
Company number	04432166
Registered	2002-11-04
Register	View on the Charity Commission register

Contact

Address	Sand Dams Worldwide 7-14 Great Dover Street London SE1 4YR
Phone	020 3096 7861
Email	Finance@sanddamsworldwide.org.uk
Website	www.sanddamsworldwide.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:-1. TO PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT FOR PUBLIC BENEFIT, AND2. TO RELIEVE POVERTY, IN PARTICULAR BUT NOT EXCLUSIVELY BY SUPPORTING SUSTAINABLE DEVELOPMENT PROJECTS AND3. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECTS OF SUSTAINABLE DEVELOPMENT, CONSERVATION AND THE RELIEF OF POVERTY, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE UNDERTAKING AND DISSEMINATION OF RESEARCH. (PLEASE SEE COPY OF THE SPECIAL RESOLUTION ON FILE FOR DETAILS).

Activities: Sand Dams Worldwide supports rural dryland communities to work their way out of poverty with dignity. Working with local partners, we support rural communities to gain access to clean water close to their homes and to invest in climate-smart agriculture. In pioneering sand dams we promote and support the application of sand dam technology by key stakeholders in drylands.

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Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Sponsors Or Undertakes Research
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Ethiopia
- Kenya
- Malawi
- Mozambique
- Tanzania
- Zimbabwe

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,939,290	£1,616,803	£1,135,800	7
2024-03-31	£1,439,910	£1,391,413	£813,445	7
2023-03-31	£1,182,567	£1,374,798	£764,731	6
2022-03-31	£1,195,451	£991,038	£957,054	7
2021-03-31	£904,086	£805,332	£752,638	6

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Trustees

Name	Role	Appointed
Alexander Day		2017-09-14
Barbara Busby		2016-02-24
Halinishi Ndunge Yusuf		2023-11-21
Jonathan Leon Slowe		2023-11-21
MARK MURPHY		
Miguel Veiga-Pestana		2023-11-21
Nicholas Sanjay Rao		2023-11-21
Robert Bence		2024-10-22
Sarah Heloise Field		2021-08-05

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Sand Dams Worldwide Limited

England & Wales - Charity number 1094478

Accounts

SAND DAMS WORLDWIDE

Annual Report 2024/25

1 million sand dams for

0.5 billion people by 2050

Sand Dams Worldwide supports some of the world's poorest people by helping them to transform their own lives through water and soil conservation in drylands.

We work with local partners to support rural communities to build sand dams, which provide clean water for life and the opportunity to develop their livelihoods. Sand dams help people living in drylands, enabling them to restore degraded land, rebuild communities and regreen environments, putting their future firmly in their own hands.

We believe that they will enable millions of the world's poorest people to transform their own lives.

Sand Dams Worldwide Limited is a charitable company limited by guarantee.

This report is available online at www.sanddamsworldwide.org.uk

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Photo: front cover
New Kyambondo community members (southeast Kenya), collecting water from the shallow well that is connected to their sand dam.

Printed on 100% recycled paper.

SAND DAMS WORLDWIDE
Restore
Rebuild
Regreen

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Judith Wayua, member of Ngomani self-help group, southeast Kenya, at her seed bank.

Lifetime achievements.

1,230,562

People with access to safe water

£17

Cost per person with safe water

1,424

Sand dams enabled

£14,796

Cost per sand dam enabled

3

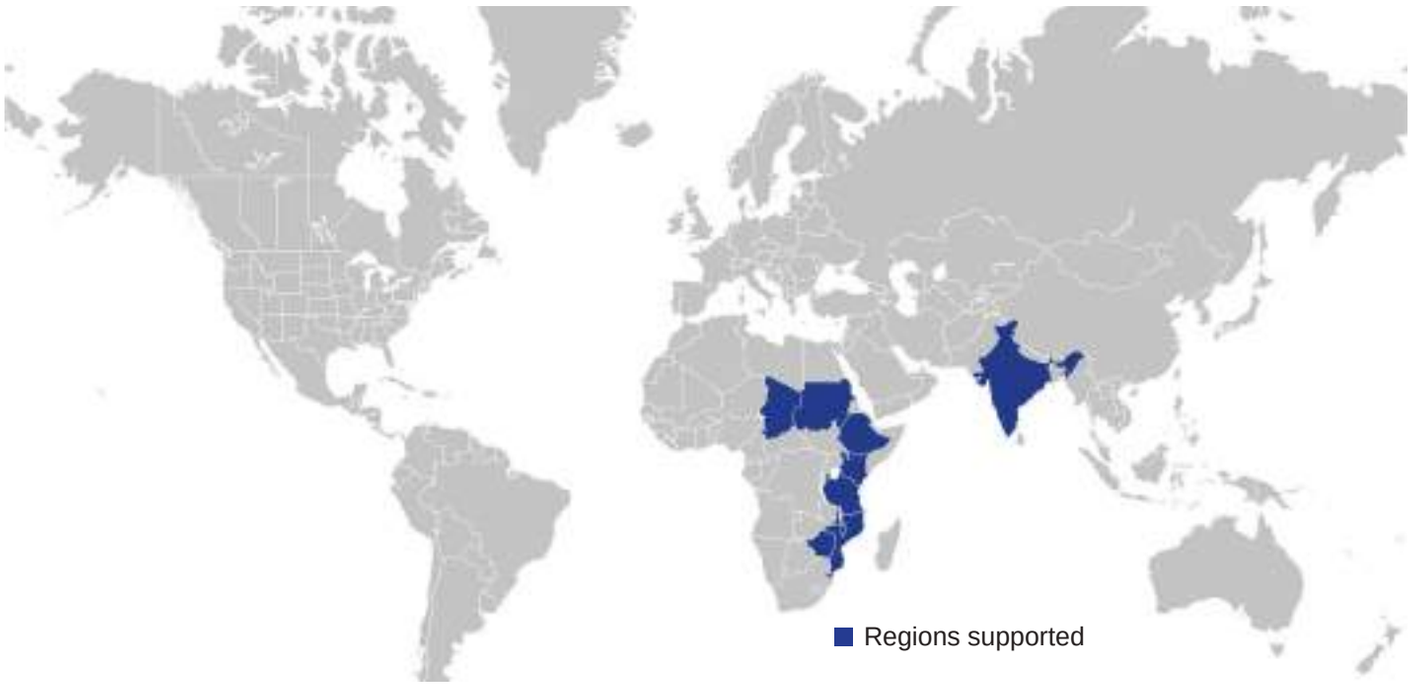
Sand dam road crossings

1,519,538

Trees planted

10

Countries supported: Kenya, Mozambique, Zimbabwe, Malawi, Ethiopia, Eswatini, Sudan, Chad, Tanzania and India



2024/25.

£1,939,290

Total income

£1,354,472

Charitable expenditure

A note from our Chairman.

"These [sand dam projects] will enable many more vulnerable dryland communities to transform their own lives and land, for generations to come."

It gives me great pleasure to share that 2024/25 was another successful year for Sand Dams Worldwide. The hard work and commitment of the communities we support on their sand dam, climate-smart agriculture and environmental conservation projects have enabled many more vulnerable dryland communities to transform their own lives and land, for generations to come.

Since 2002, we have enabled the construction of 1,424 sand dams, providing clean water closer to home for over 1.2 million people. We have also supported the planting of more than 1.5 million trees, helping communities in drylands to rebuild their livelihoods, restore degraded land and regreen local environments.

In 2024/25, we supported the construction of 51 sand dams in southeast Kenya with the Africa Sand Dam Foundation (ASDF). We enabled our third sand dam road crossing, giving more communities greater accessibility, as well as access to water. We also supported the construction of a school water tank and a second solar water distribution project. These, coupled with conservation agriculture trainings, are helping community members from Ukambani to improve their livelihoods, land and resilience to climate change.

Conservation agriculture training was also a large element of our programme in Ethiopia with our partner Action for Development, as were environmental protection measures (over 2,500 trees were planted) and livelihood diversification activities. With plans to scale up this programme, two more sand dams were also constructed which will benefit over 1,500 people.

In Mozambique, despite securing funds to scale up the programme, our plans were unfortunately delayed due to political unrest in the country. However, as the situation has stabilised, our partner the Micaia Foundation (who have now achieved certification in sand dam siting, design and construction) are back in the field, working with communities who will build two more sand dams in 2025/26.

In Zimbabwe, communities were supported by our partner, Dabane Trust, to build a sand dam and implement a range of environmental protection measures to help restore their local environment. These included building gabions and stone bunds to reduce soil erosion, and identifying a woodlot where trees will be planted for food, fuel, medicine and construction.

We continued our work in Malawi with Churches Action in Relief and Development (CARD), scaling up our programme and supporting the construction of a sand dam in Neno (a new district). Neno community members were also supported by CARD to construct gabions and plant more trees. Communities in Nsanje and Chikwawa (previously supported districts) as well as Neno were provided with further conservation agriculture and Water, Sanitation, and Hygiene (WASH) training.

In Tanzania alongside Sustainable Agriculture Tanzania (SAT), we completed our three-year pilot programme, supporting communities to construct two more sand dams (bringing the total in this pilot to five, which are providing over 14,800 people with access to clean water). We now look forward to getting SAT certified and scaling up this programme.

In Kenya's Tsavo National Park, working with Tsavo Trust, Kenya Wildlife Service and ASDF, our sand dams for wildlife are maturing and holding water reserves. Early evidence from our monitoring work indicates there is a 6% increase in how green the area is since the sand dams were built (expected to increase over time). And in 2024/25 we supported the construction of another sand dam as part of the programme, funded by a successful BBC Radio 4 Appeal presented by TV broadcaster Liz Bonnin.

We continue to develop our partnerships with universities and research institutions, including Huddersfield University, who visited sand dams in Kenya and Malawi to increase their understanding and kick off discussions regarding future research projects. Excitingly, as part of our influencing work to scale up sand dams (and encourage large organisations and Governments to include sand dams as part of their water and dryland management policies), we secured funding for a Cost Benefit Analysis of sand dams. We also started a new partnership with The Hunger Project in the Netherlands to pilot sand dams across some of their projects, including in Malawi.

Finally, in 2024/25 we ran two sand dam expeditions in Kenya, including one with a group of volunteers from Jersey, as part of the 'Jersey Overseas Aid Community Works Project 2025'. Volunteers from both trips did an amazing job working alongside local communities to build two sand dams.

On behalf of the communities we support, our overseas partners, the SDW team and our trustees, I would like to thank all our volunteers, supporters and funders. Thanks to you, it has been another impactful year, full of highlights and successes, that will drive us to enable and implement further transformative change with sand dams in 2025/26 and beyond.

David Jordan OBE
Chairman

Our philosophy & values define who we are, every action we take, and how we behave towards others.

What we do

Sand Dams Worldwide is a registered charitable company that supports some of the world's poorest people to transform their own lives through water and soil conservation in drylands. We do this in three ways:

- By working with local partners, we support rural communities to gain access to clean water close to their homes and to invest in sustainable agriculture.
- By pioneering sand dams, we promote and support the application of sand dam technology by key stakeholders in drylands.
- By influencing and educating those who can help achieve our vision including – but not limited to – policy makers, international NGOs, government departments and civil engineering firms.

Our charitable objectives

- To promote the conservation, protection and improvement of the physical and natural environment for the public benefit
- To relieve poverty, in particular but not exclusively, by supporting sustainable development* projects
- To advance the education of the public in the subjects of sustainable development, conservation and the relief of poverty, in particular but not exclusively by the undertaking and dissemination of research.

*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Our purpose

- To support rural communities in dryland areas to gain access to clean water and grow enough food to eat and sell.
- To pioneer the application of sand dam technology as part of an integrated approach to water security, sustainable development and infrastructure development.
- To influence and educate via research, development of manuals and proofs, lobbying and partnerships such that Sand Dams Worldwide becomes the acknowledged source of expertise in this area.

Strategic objectives and public benefit statement

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Our strategic objectives are to:

- Support communities in drylands worldwide to achieve water and food security through soil and water conservation and improved farming techniques, as enabled by sand dams.
- Promote community self-help as the critical factor in creating sustainable development.
- Establish sand dams as a key water supply option alongside the more common water solutions.
- Engage with organisations at the local, national and international level to influence and support wider adoption of sand dam technology.
- Promote sand dams and soil and water conservation as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers – both for public works and in wildlife reserves.
- Enhance development education and awareness worldwide.

The challenge with drylands and desertification.

Over 2 billion people depend on ecosystems in dryland areas.

50 million people may be displaced within the next 10 years as a result of desertification.

90% of the Earth's land areas could become degraded by 2050.

People living in drylands manage:

46% of the world's terrestrial surface.

50% of the world's livestock.

44% of the world's cropland.

Soil and water conservation terracing by Tyaa Tito self-help group, southeast Kenya.

Transforming lives through sand dams in a changing climate.

Water scarcity affects the lives of millions of people every year

Water is essential for life. Although there is enough fresh water for everyone on Earth, 40% of the global population continues to suffer the effects of an inadequate supply of water. This is projected to rise.

A reliable and convenient access to safe drinking water is not only vital to human health, but can also improve the quality of people's lives, for example, by avoiding the costs and time involved in travelling often long distances to collect water. Water security is fundamental to wellbeing, dignity, privacy and safety.

Globally, more than 840 million people lack basic water services and 2.1 billion lack safely managed drinking water (United Nations, 2018).

Climate change threatens water security. Its impacts will be felt most acutely in already water-stressed dryland areas

Climate change caused by anthropogenic greenhouse gas emissions is changing the earth's water cycle in fundamental ways. Increasingly, it is causing greater extremes in regional weather patterns: both in higher temperatures and lack of rainfall, with more damaging and prolonged droughts, and an increased risk of extreme rainfall and floods. This has serious consequences for people and livelihoods, particularly for those whose access to an adequate water supply is already unreliable and is likely to become even more precarious in the future.

Increasing water stress

Climate change is projected to increase the number of water-stressed regions and exacerbate shortages in already water-stressed regions.

More than 2 billion people live in countries experiencing high water stress. The situation will likely worsen as populations and the demand for water grows, and as the effects of climate change intensify (United Nations, 2018).

Farming and food security are under threat

Climate change affects agricultural systems and could further undermine food security. An increasing frequency and severity of extreme weather events makes growing seasons less predictable, posing real challenges for farmers in producing enough food for growing populations. Drought and flooding can result in impoverishment and loss of precious soils and undermine agricultural productivity.

3.2 billion people live in agricultural areas with high to very high water shortages or scarcity, of whom 1.2 billion people – roughly one-sixth of the world's population – live in severely water-constrained agricultural areas (FAO, 2020).

Increasing health risks

Climate change is predicted to pose increasing risk to human health, particularly in the young and vulnerable. It is likely to have a direct impact on child survival through changing disease environments, greater food insecurity, and threats to water and sanitation. (UNICEF, 2019).

It is estimated that by 2040, one in four of the world's children under 18 – some 600 million in all – will be living in areas of extremely high water stress. (UNICEF, 2017).

Widening inequalities for women and girls

In many rural communities in the developing world, women and girls overwhelmingly undertake the domestic labour of gathering food, water, and household energy resources. As droughts worsen they have to travel further, so they have less time to carry out other activities to generate income and improve their quality of life. For girls, the time and effort expended in collecting resources can seriously undermine their educational development, leading to increasing gender inequality.

Increasing risk of conflicts and displacement

Water insecurity could multiply the risk of conflict. Food price spikes caused by droughts can inflame latent conflicts and drive migration. Where economic growth is impacted by rainfall, episodes of droughts and floods have generated waves of migration and spikes in violence within countries.

700 million people worldwide could be displaced by intense water scarcity by 2030 (Global Water Institute, 2013).

Loss of water-related ecosystems

Water-related ecosystems are among the world's most biologically diverse environments and provide many products and services on which human well-being depends.

In many dryland areas there are already serious conflicts between the water needs of people and of wildlife. The intensity of these conflicts looks set to increase with increasing frequency and severity of droughts.

The world has lost 70% of its natural wetland over the last century, including significant loss of freshwater species.

Economic impacts

Some regions could see economic growth rates decline by as much as 6% of GDP by 2050 as a result of water-related losses in agriculture, health, income, and property, sending them into sustained negative growth (World Bank, 2016).

The building of sand dams transforms people's lives by providing a local and reliable supply of water

In dryland regions rainfall is often erratic. When it does rain, downpours can be heavy. Water runs off the dry land and much of it is eventually lost to the oceans, taking valuable fertile soil with it. In many areas, a changing climate is causing desertification, leading to water and food insecurity, conflict, displacement and loss of biodiversity.

Drylands comprise over 40% of the world's land surface and are home to 2.3 billion people, including 74% of the world's poor people.

A sand dam is a reinforced concrete wall built across a seasonal riverbed. During the rainy seasons, they capture water and sand behind the dam wall. The water infiltrates into the trapped sand and provides a reservoir from which water can be taken through pipes and pumps.

A sand dam can store up to 40 million litres of water, protecting it from evaporation and contamination by storing it safely within sand.

This reservoir not only provides a vital source of water for drinking and domestic uses - it can also transform local environments. It allows communities to establish more sustainable forms of agriculture, through planting of trees, establishing seed banks, diversifying crops and adopting drought-resistant varieties. This produces better crop yields that improve diets and increase household incomes.

It helps to improve the prospects for children and their education, by reducing the amount of time they spend collecting water and being away from the classroom. Increased family incomes allow more children to attend secondary schools.

Improved water and soil conservation can also help to avoid the conflicts that can arise between water users and between the needs of people and wildlife where resources are scarce. Sand dams provide a cost-effective means of achieving a sustainable supply of water for communities, pastoralists and wildlife.

The building of sand dams offers a low-cost and local solution to achieving water security in a changing climate

Sand dams offer a practical means of responding to the climate crisis in regions that are the most vulnerable to its devastating effects:

First, they capture precious water that would otherwise be lost and store it for future use, providing a ***sustainable*** source of water. This is particularly important as there are likely to be much greater extremes in rainfall in the future, where water availability will become more erratic.

Second, they are a local solution, providing communities with water at the point it is captured. This avoids the need for costly and energy-intensive schemes to transport water over long distances in water distribution systems or in vehicles. By using less energy from fossil-based fuels they have a relatively low carbon footprint and contribute to the ***mitigation*** of future climate change. Securing local water supplies also allows the planting of trees that provide essential sources of food, shade and fuel, and by capturing carbon from the atmosphere also contributes to climate change mitigation.

Third, the provision of a local water supply supports numerous basic services for communities, for example, in irrigation and the conservation of soils in agriculture and forestry. It provides the basis for developing 'climate-smart' agricultural systems that help to achieve food security in a changing climate. It also provides water that is essential for protecting and supporting the health of ecosystems on which people and wildlife depend. Sand dams therefore provide an important solution for climate change ***adaptation*** in regions that are set to become increasingly water-stressed.

We have already helped to improve the lives of some of the world's poorest people by directly funding and supporting the building of sand dams

Sand Dams Worldwide is a not-for-profit organisation that works with local partners to support communities to build sand dams, providing clean water for life and the opportunity to develop their livelihoods.

We believe that the building of sand dams will enable millions of the world's poorest people to transform their own lives. So far, Sand Dams Worldwide has built or enabled over 1,400 sand dams in 10 countries.

Since 2002 we have enabled more than one million people to have year-round safe water close to home at an average cost of £17 per person.

Our evidence shows that the building of sand dams brings multiple benefits

By analysing data from areas where we have enabled sand dams to be built it has been possible to assess the benefits that they are bringing to people and ecosystems.

Improved public health

Analysis shows that water held within sand dams is safe to drink and meets World Health Organisation standards for drinking water.

Clean water for drinking and sanitation dramatically improves health prospects. Data show that after a sand dam had been constructed, the number of people falling ill can be halved.

Greater food security

Improved water security supports more sustainable agricultural practices and the growing of crops that are essential for healthy nutrition.

A recent study showed that there was a 38% reduction in the number of households experiencing food shortages and a 50% increase in the number of respondents consuming a healthy and balanced diet following the building of sand dams.

Rising household incomes

Improved access to water allows more time and effort to be devoted to important economic activities and to generating household incomes that improve quality of life.

Data show that the provision of sand dams can lead to a 25% increase in the number of people contributing to the income of a household and a 14% reduction in the number of households living below the poverty line.

Increased vegetation cover

A sustainable source of water supports the regeneration of vegetation, providing cover and preventing the loss of valuable water. This is also essential for maintaining productive soils and avoiding soil erosion. This means that ecosystems become more resilient to the effects of weather extremes in a changing climate.

Studies show that sand dam sites have consistently, statistically significant, and substantially higher vegetation cover during periods of water scarcity than at control sites. This 'greening effect' has been found to result in ecosystems with 2.5 times greater resistance to drought.

We want many more communities to benefit from the construction of sand dams. This means that we will need to work differently in the future, with more emphasis on influencing other organisations that can bring about widespread application of sand dams in water and soil conservation

Extending our impact means that we need to change our ways of working. So far, our main activity has been to ***enable*** the funding and building of sand dams by raising funds and working with local partners in target countries. This will continue to be an important part of our work in the future.

We will also continue and expand our work to ***pioneer*** sand dams as a solution to achieving water security in drylands by drawing on the extensive body of existing evidence and knowledge; commissioning new research to provide rigorous, peer-reviewed evidence; piloting new programmes; and producing practical guidance.

To achieve a step-change in the scale of our impact, we will place much more emphasis on working to ***influence*** organisations that are capable of bringing about wide-scale construction of sand dams, for example, major international development donors, large NGOs, and local and national governments.

Our vision

To support millions of the world's poorest people by helping them to transform their own lives through soil and water conservation in drylands.

Our goals

To build 100 sand dams every year by 2025 through direct support and by influencing others.

To influence the implementation of 1 million sand dams for 0.5 billion people by 2050.

We will continue to pioneer sand dams as a solution to water and soil conservation by developing the necessary evidence and knowledge, and producing practical manuals and guidance for others to use

We will:

- Fully evidence the impacts and benefits of sand dams, using work done by others and commissioned by ourselves. We need this to demonstrate that sand dams can deliver significant benefits at low cost on a long-term basis.
- Continue to review available evidence by evaluating work already published, and analysing historic data from the Africa Sand Dam Foundation, and others. The main outstanding priorities are:

  - The benefits and impacts on biodiversity and wildlife
  - Empowerment, emancipation, education
  - Groundwater recharge and salinity reduction
  - Human health
  - The effects on local microclimate, the mitigation of natural climatic fluctuations and the mitigation of climate change
  - Soil conservation

- Carry out further research and development where there are gaps in knowledge, both as part of our operational programmes and by developing partnerships with universities and other research institutions.
- Produce evidence-based manuals and guidance and training programmes to support communities and partners in the construction, management and maintenance of sand dams.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers, both for public works and in wildlife reserves.
- Promote sand dams as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.

We will further enable the widespread building of sand dams directly through funding and indirectly through the sharing of knowledge with regional partners

We will:

- Directly support other organisations to build 100 sand dams every year by 2025.
- Expand our programmes in countries where we have already made an impact, including Kenya, Mozambique, Zimbabwe, Malawi and Ethiopia.
- Launch programmes in new countries, including Tanzania.
- Identify other countries in Africa and in other continents that would benefit from sand dam construction programmes.
- Implement training programmes for communities and partners based on our manuals and other guidance, and further develop systems for remote working and the use of on-line resources.

We will influence and partner with organisations that can bring about much wider application of sand dams in water and soil conservation

We will:

- Further our understanding of organisations at local, national and international levels that have the potential to contribute to widespread adoption of sand dam technology and develop a global network of competent and technically sound partners.
- Develop close working partnerships with two new organisations every year and build on these to achieve shared goals.
- Provide the support required to develop knowledge and capacity for our partners.
- Develop at least two more centres of expertise across the world in addition to those we are already developing in Kenya, Ethiopia and Zimbabwe.
- Establish a means of accreditation and develop a network of accredited sand dam experts.

We will develop our organisation and the funding needed to achieve our vision and goals

We will:

- Develop a funding strategy that addresses immediate funding challenges and develops a sustainable source of funding to support our Strategy objectives for the future.
- Increase the unrestricted income needed to cover the costs of running the organisation.
- Secure key multi-year funding partners, initially to fund pilot projects, then partners to be self-funding after successful completion of pilot projects: 50% after 3 years; 80% after 5 years; and 100% after 7 years.
- Develop and retain the necessary technical expertise through our own people and through access to experts across the world.
- Invest in digital technology to support our programmes, communications and operations.

Who we will work with

To achieve our ambitious goals we will work with and seek the support of others.

In developing the evidence and knowledge to pioneer the use of sand dams, we will work with academic institutions, including universities and research organisations.

In enabling the building of new sand dams we will continue to work with in-country partners, including local government organisations and NGOs that specialise in sand dam construction, such as the Africa Sand Dam Foundation in Kenya.

In our work to influence others to invest in the large-scale building of sand dams we will seek the support of international institutions and development donors. We will work with national governments responsible for policy and planning in areas such as water resources, road construction, nature conservation, and agriculture. We will also work with other international charities where we share related goals.

The funding we need to achieve our Strategy objectives

As a not-for-profit organisation, we rely on funding from grants, donations and other charitable sources to carry out our work. We will need to increase the level of funding we receive to achieve our Strategy goals.

We will need to grow our annual income to £2.5 million to directly fund and influence the construction of 100 dams every year by 2025.

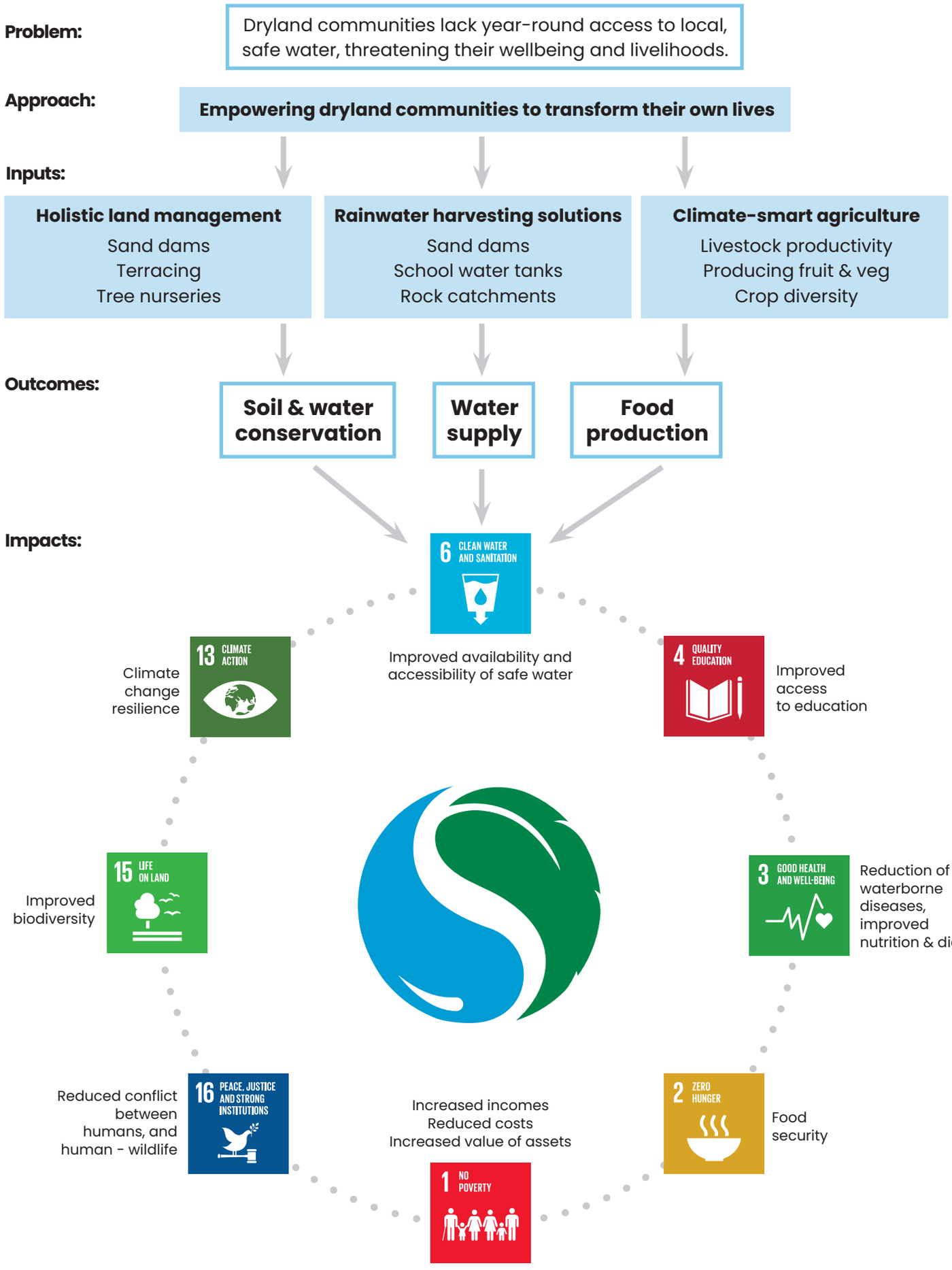
With the completion of pilot programmes in new countries and the adoption of landscape-scale approaches, we will aim to achieve significant upscaling of our activity and influence and to generate an income of £5 million every year by 2030.

We will also need up to £100,000 every year to fund important research projects that will give us the vital evidence and information we need to support our work.

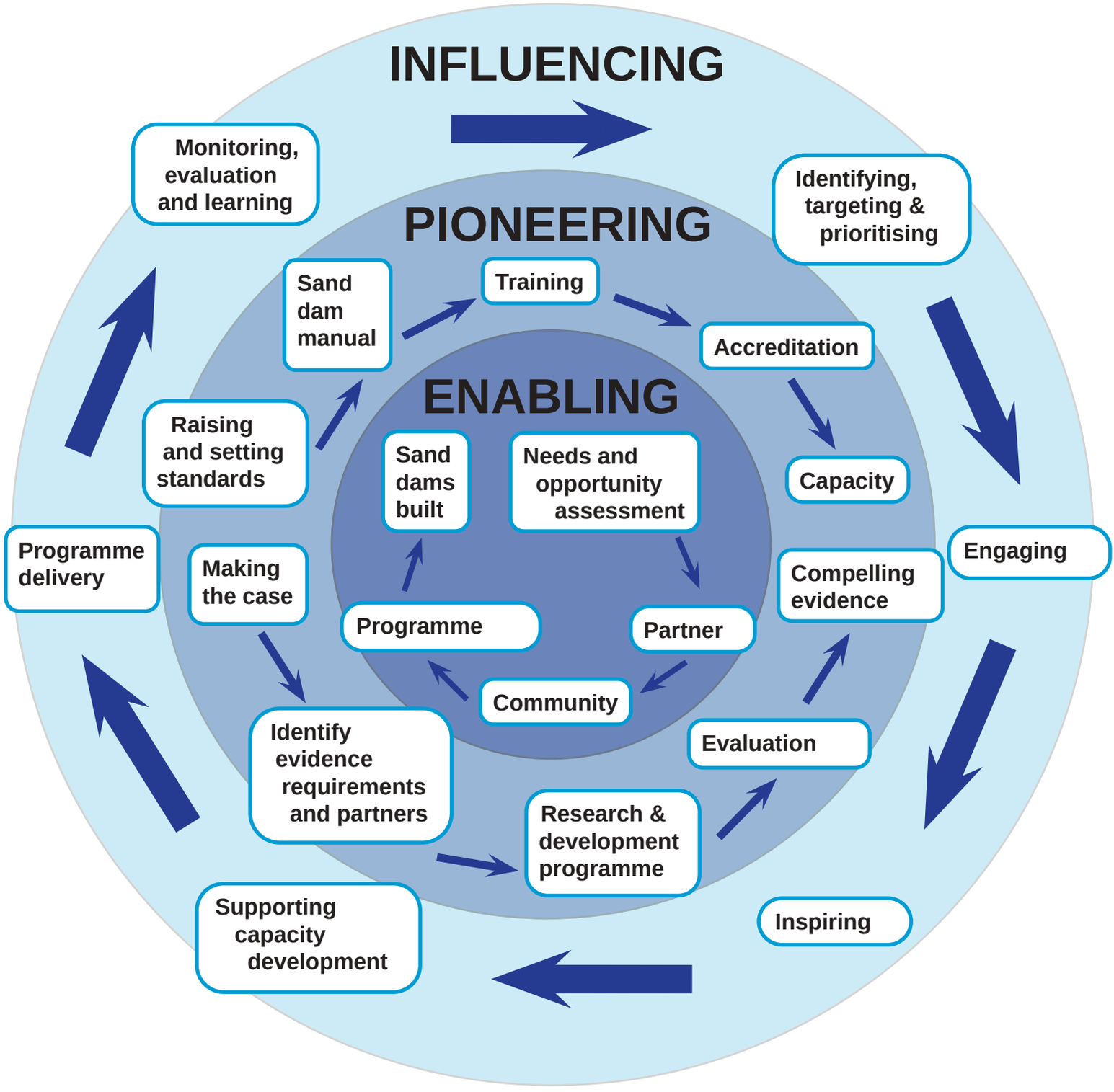
We will know we are succeeding when…

- We have achieved our goals of directly funding and influencing the building of 100 sand dams every year by 2025.
- We have acquired the necessary evidence from our research to demonstrate the value and effectiveness of sand dams that will convince others to invest in their construction.
- Sand dams are recognised by the United Nations as an important solution to water and soil conservation in drylands across the world.
- 90% of sand dams are supervised by accredited engineers.
- We have established five new centres of expertise to support our global leadership on sand dams.

Our Theory of Change: Model of development



Our Theory of Change: Strategy



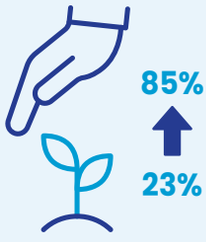
Our Vision: To support millions of the world's poorest people, by helping them to transform their own lives through water and soil conservation in drylands.

Transforming lives and land.

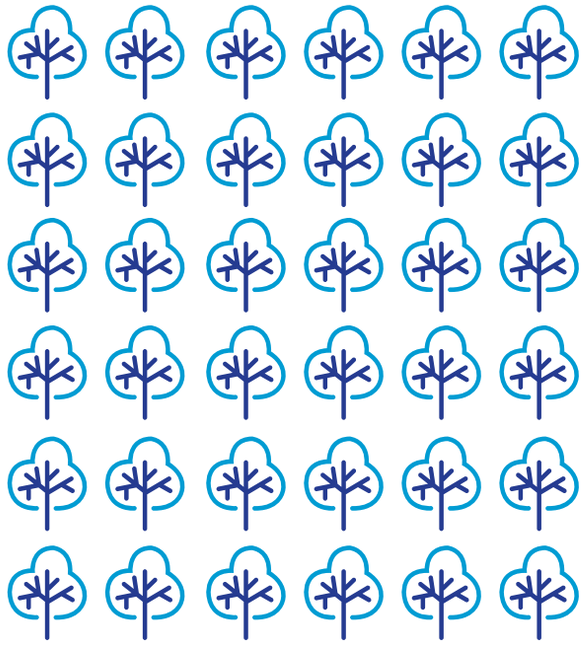
In addition to transforming lives through providing a reliable source of clean water close to people's homes, sand dams also have a transformative effect on the surrounding land and support the restoration of degraded land.

Sand dams are considered a Nature-based solution (NbS) as they naturally raise the water table, therefore encouraging and enabling vegetation growth. This not only helps to stabilise and restore eroded and degraded land, but also provides water and food sources for insects, birds, and mammals; thereby leading to increased biodiversity. This fits well with the International Union for Conservation of Nature (IUCN) definition of a NbS, which includes solutions that *"sustainably manage, and restore natural and modified ecosystems, benefiting people and nature at the same time."*

See here and on page 15 some of the environmental impacts from our sand dam programmes:



An increase from 23% of households in communities we work with to **85% who are planting trees.**



Total trees planted to date across all programmes is **1,519,538**.

Ecosystems that include sand dams have **2.5 times greater resistance to drought**

(Source: The potential for sand dams to increase the adaptive capacity of East African drylands to climate change; Catherine Ryan and Paul Elsner, 2016)

NDVI* **increased 130%** from a score of 0.23 to 0.53 (Zimbabwe)

*NDVI stands for **Normalised Difference Vegetation Index** and is a measure of how green an area is.

25,161
Metres of environmental protection measures

1,965,019
Metres of terracing dug

Across all of our programmes, we include activities that enhance the restorative effect of sand dams, and work with communities to protect the rivers and surrounding ecosystems that they depend upon. Activities include the planting of trees and other vegetation (to reduce soil erosion as well as providing other benefits such as shade and fodder), terracing (steps dug into the slopes of river banks that vastly reduce water run-off and soil erosion by encouraging maximum water absorption into the land) and the construction of gabions (trenches filled with stones secured with wire casing that help retain fertile topsoil).

Communities are also trained to protect their local rivers through practices such as retaining at least a 20 metre buffer zone between the river and any farming activities, thereby protecting the riverbed from pollution and silting up. Keeping livestock out of the riverbed and not washing clothes directly in the river also helps to keep the river clean.

The restoration of degraded land and enabling improved vegetation growth are also key benefits to our sand dams for wildlife programme (see pages 26-27), as these impacts increase both water and food availability for important wildlife populations.

To read more about our programme impacts since 2002, see our full impact report at:
www.sanddamsworldwide.org.uk/impact-report-2022

"Once the sand dam reaches full maturity, we will have a consistent clean water source nearby. This will improve our health as we will no longer carry water on our heads for so long. Farming will become more productive, allowing us to grow a variety of crops year-round, leading to better food security and the possibility of selling surplus produce. Children will have more time for school and women can engage in other activities that benefit their families. Overall, we expect a stronger and more self-sufficient community."

Afiness Felemu, Group Village Headman (GVH) Felemu community member, Malawi.

Financial review.

Sibongile Siziba, Vice Chairlady of Nsimbi community with her niece, Zimbabwe.

We achieved a 35% increase in total income with a 59% increase in restricted income in 2024/25.

The results of the year's operations are set out in the attached financial statements.

We are pleased to report that we surpassed our income target this year, generating a 35% increase in total income to £1,939k compared with £1,440k the previous year. Expenditure increased by 16% with charitable expenditure also increasing by 18%. Our unrestricted reserves decreased to £376k in 2024-25 from £398k in 2023-24 driven by a 22% decrease in unrestricted income and 10% decrease in unrestricted expenditure.

During the year we secured restricted income of £1,606k, a 59% increase from £1,013k the previous year, and ended the year with a surplus of £322k (2023-24: £49k surplus).

	2024/25 actual £000	2023/24 actual £000	2023/24 to 2024/25 Movement	%
Total income	1,939	1,440	499	35
Total expenditure	1,617	1,391	(227)	(16)
(Deficit)/surplus	322	49	272	

Expenditure

Overall expenditure for the year ended 31 March 2025 was £1,617k, an increase from £1,391k the previous year. We spent 18% more than last year on charitable activities, an increase from £1,149k to £1,355k. This year our core costs increased by 4%, driven by our inflation-linked pay rises to our team. The cost of raising income as a percentage of total income fell to 14% from 17% last year.

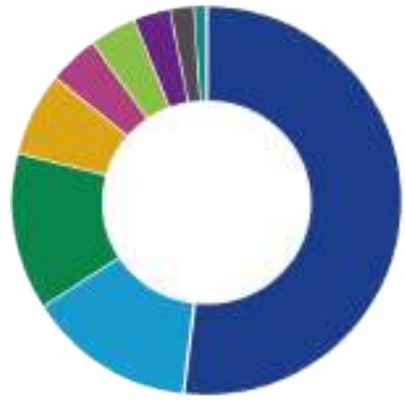
Our support to overseas programmes increased by 19% from £1,111k in 2023-24 to £1,317k in 2024-25, due mainly to our increased investment in our programme with ASDF that enabled 52 sand dams as opposed to 45 in the previous year. We completed our pilot programme in Tanzania and continued to scale up our programmes in Malawi and Ethiopia. In Mozambique and Zimbabwe, we supported fewer activities than planned due to funding being received later in the year, however we plan to continue scaling up our work in 2025-26. We also increased our investment in the Sand Dams for Wildlife programme, acquiring a full year of monitoring data.

Overall, we spent £38k, the same as last year on pioneering expenditure. This year we were not able to deliver any new research projects due to the lack of funding; however, we plan to invest in developing a Sand Dam Cost Benefit Analysis in 2025-26.

Charitable expenditure as a % of total expenditure

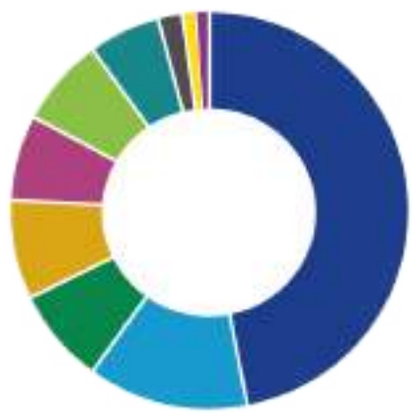
	2024/25 £000	2023/24 £000
Total spend on charitable activities	1,355	1,149
Total spend	1,617	1,391
Ratio	84%	**83%**

2024/25 Actual charitable expenditure: £1,355k



- 52% Community water and food, southeast Kenya
- 14% Piloting sand dams, Ethiopia
- 13% Piloting sand dams, Malawi
- 7% Sand dam feasibility, Tanzania
- 4% Restoring degraded drylands, Zimbabwe
- 4% Sand dams for wildlife, Kenya
- 3% Building sand dam capacity, Mozambique
- 2% Promoting sand dams
- 1% Knowledge sharing
- <1% Evidence & research

2025/26 Planned charitable expenditure: £1,771k



- 47% Community water and food, southeast Kenya
- 13% Piloting sand dams, Ethiopia
- 8% Piloting sand dams, Malawi
- 8% Piloting sand dams, Tanzania
- 7% Restoring degraded drylands, Zimbabwe
- 7% Sand dams for wildlife, Kenya
- 6% Building sand dam capacity, Mozambique
- 2% Evidence and research
- 1% Knowledge sharing
- 1% Promoting sand dams

Income

Income for the year ended 31 March 2025 amounted to £1,939k compared with £1,440k in the previous year. This was a 35% increase on the previous year with increases in income from Trusts & Foundations (51%), Small Governments (143%), Rotary (14%), Corporates (32%) and with decreases in income from Individual Giving (11%), and Other income including expeditions income (2%).

Small Governments income increased to £124k in 2024-25 from £51k in 2023-24. This includes a £51k grant from the Isle of Man Government, the first installment of a two-year grant for £100k to co-fund our programme in Mozambique. We also received a £48k Guernsey Overseas Aid & Development Commission grant to co-fund our programme in Ethiopia, and final grant installments totalling £24k from Jersey Overseas Aid (JOA) following the completion of our pilot programmes in Malawi and Ethiopia.

Trusts and Foundations income was boosted by two Medicor Foundation grants: £95k, which was the first instalment of a £250k three-year grant supporting our work to increase food and water security in Kenya, and £50k, which was the final installment of a £170k three-year grant supporting our pilot programme in Tanzania. We are also pleased to share that we received two grants this year from Mr and Mrs Butt, through The Calleva Foundation: £120k, which is the first instalment of a three-year grant for our Kenya programme, and £73k for a sand dam road crossing in Kenya. We are also delighted to have received a Howden Foundation grant for £165k, the first instalment of a two-year grant for £274k to co-fund our Malawi programme.

Income raised from charitable activities this year includes a £50k donation from JOA to fund a sand dam expedition in Kenya in March 2025. A further £33k was raised from the September 2024 Barclays sand dam expedition in Kenya.

Income stream mix: 2024/25

66% Trusts & Foundations
15% Individual donors
6% Small Governments & Institutions
5% Corporates
5% Other income
3% Rotary

Income stream mix

	2024/25 Total £000	2023/24 Total £000	% Variance
Small Governments & institutions	**124**	51	143%
Corporates	**95**	72	32%
Trusts & foundations	**1,284**	853	51%
Rotary	**56**	49	14%
Individual donors (including legacies)	**292**	329	-11%
Other income (including expedition income)	**88**	86	-2%
Total income	**1,939**	**1,440**	35%

Where every £1 went in 2024/25

43p Community water and food, southeast Kenya
16p Costs of generating funds
12p Sand dam pilot, Ethiopia
11p Sand dam pilot, Malawi
6p Sand dam pilot, Tanzania
4p Restoring degraded drylands, Zimbabwe
3p Building sand dam capacity, Mozambique
3p Sand dams for wildlife, Kenya
2p Pioneering sand dams

Where every £ went in 2024/25

For every pound Sand Dams Worldwide spent in 2024/25, **84p** went directly to our charitable activities:

- Enabling dryland communities to build sand dams, access safe water close to home, and grow more food to feed and support their families
- Gathering evidence to influence more organisations to implement sand dams wherever they can be a solution to water scarcity
- Sharing our knowledge and expertise, to help other organisations to build sand dams – so that we can enable more people around the world to access safe water, more quickly.

16p was spent on raising more funds for our work – which has succeeded in securing large grants for the next financial year and developing new funder relationships to strengthen our funding mix going forward. It was also used for communicating the impact of our work via our website and social media to spread the word about sand dams, to encourage others to build them, and attract new donors.

Donation and legacies fundraising

Expenditure on donation and legacies fundraising includes the costs of fundraising campaigns, marketing and communications.

These costs are spread over the differing income streams.

	2024/25 Total £000	2023/24 Total £000
Small governments & institutions	38	51
Trusts & foundations	100	82
Rotary	9	8
Individual donors	72	70
Corporates	6	4
Community fundraising	-	2
Total	225	**217**

Fundraising targets

The Charity achieved 125% of its fundraising target of £1,549k for the year. The increased funding from Trusts and Foundations, Corporates and Rotary was offset by the decreases from Small Governments, Individuals and Expeditions.

	2024/25 actual £000	2024/25 target £000	% achieved
Small governments & institutions	124	305	**41%**
Trusts & foundations	1,284	700	**183%**
Individual donors	292	307	**95%**
Rotary	56	50	**112%**
Corporates	95	65	**146%**
Expeditions	85	112	**76%**
Other	3	10	**30%**
Total	1,939	1,549	**125%**

Fundraising cost as a percentage of 2024/25 total donation and legacies income

The Board's target is to reduce the cost of raising donations and legacies income as a percentage of income to 15%.

The total cost of raising voluntary income as a percentage of 2024-25 total donations and legacies income stands at 12%. This is 4% less than the previous financial year.

	2024/25 £000	2023/24 £000
Cost of raising donation and legacies income	225	217
Donation and legacies income	1,854	1,367
Ratio of spend to income	12%	16%

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by Sand Dams Worldwide for a specific purpose. Restricted funds have increased by £346k from £413k at the end of 2023-24 to £759k at the end of 2024-25 due to a 59% increase in restricted income from £1,013k last year to £1,606k this year.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of Sand Dams Worldwide Ltd and which have not been designated for other purposes. Unrestricted funds have decreased by £22k to £376k at the end of 2024-25 from £398k in 2023-24.

Reserves policy and going concern statement

Reserves are needed to bridge the gap between core cost expenditure and the receiving of income and to cover other unplanned cash flow pressures. The Trustees consider reserves of six months of current year core costs (employment, accommodation and administration) as the preferred minimum level and 12 months as the preferred maximum level.

	2023/24 actuals months	2024/25 actuals months	Better/Worse than minimum target months	2025/26 Budget months	Better/Worse than minimum target months
Reserves vs annual core costs (Policy 6 months)	12.3	11.0	**5.0**	9.5	**3.5**

It is recognised that ongoing work is required in order to continue to meet the reserves target.

Our reserves decreased by £22k due to a 22% decrease in unrestricted income. Recognising that it would be challenging to raise unrestricted funds given the cost of living crisis and rising inflation, we continued to invest in developing more sustainable funding sources by reactivating lapsed donors, converting trusts to multi-year funders where possible and seeking new trusts, major donors and corporate support. With the expansion of our work into new countries we remain focused on developing new funding opportunities to cover our long-term programme funding needs over the coming years.

The Trustees also monitor the total available funds in relation to previous year total expenditure and consider four months as the minimum level and eight months as the preferred maximum level of available funds. The Trustees consider the target for reserves and available funds to be six months to maximise cost efficiencies across the board.

The performance of available funds against the policy is as follows:

	2023/24 actuals months	2024/25 actuals months	Better/Worse than target months	2025/26 Budget months	Better/Worse than target months
Available funds vs annual expenditure (Policy 4-8 months)	7.08	8.4	**2.4**	4.44	1.56

The Consolidated Balance Sheet shows net assets of £1,136k. The Trustees have reviewed the circumstances of the Group, and consider that adequate resources continue to be available to fund the activities of the Group for the foreseeable future. The Trustees are of the view that the Group is a going concern.

Risk management

The Trustees have a structured approach to fulfil their risk management responsibilities. This involves a quarterly review of these risks at Board meetings, which:

- Seek to identify the major risks facing the charity.
- Assess the likelihood and severity of the risks involved.
- Review the existing controls and actions that the charity has in place to mitigate the risks.
- Identify and implement any further actions required to limit risk.

The Trustees confirm that they have policies and systems in place to mitigate the major risks facing the charity which they have identified:

- Overseas political situations can disrupt the work being undertaken through our grant funding. We carefully and continually monitor the circumstances in each of the countries in which we work and respond accordingly.

- 66% of our income comes from Trusts and Foundations, 15% from individuals and 6% from small governments, while the remainder comes from corporates and Rotary clubs within Rotary International Great Britain and Ireland. A lack of diversity and the financial implications if one or more of these grants stops provides a revenue risk to the organisation. Measures are now in place to increase and diversify our funding.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of paying out grants, are holding all funds in short-term bank deposits. Currently they are all on deposit with the Co-operative Bank in the UK.

Grant management policy

The majority of Sand Dams Worldwide's charitable activity is carried out by providing grants to other organisations. Grants may be financial or in kind. Grants are only made to legally recognised and constituted charitable organisations, unless approved by the Board. A thorough assessment process is conducted prior to any decision being made and grants will only be given once it has been established that:

- The proposed organisation and opportunity have successfully proceeded through Sand Dams Worldwide's engagement process.
- The proposed project fits with Sand Dams Worldwide's vision, charitable objects and strategic priorities.
- The organisation has the necessary skills, knowledge, experience and capacity (technical, operational, managerial, financial and logistical) to carry out the proposed activities, or demonstrates the willingness and capability to develop these capacities with our support.
- The organisation has developed clear plans and budgets for the project and is able to demonstrate sufficient operational and financial processes to manage the plans and budgets efficiently and effectively.
- The organisation complies with our policies, especially regarding anti-bribery.
- The organisation is willing and able to provide sufficient information and evidence to enable fundraising applications and reporting to meet Sand Dams Worldwide's and donors' needs.
- The organisation is willing and able to provide regular reporting in accordance with Sand Dams Worldwide's monitoring and evaluation process.

All grants are subject to Sand Dams Worldwide having sufficient funds and capacity. All grants follow an approval process involving the Senior Management Team, the Chief Operating Officer and/or the Board, depending on the grant value. Sand Dams Worldwide does not accept applications for funding but does respond to those organisations who wish to engage with Sand Dams Worldwide with a view to future funding.

Fundraising statement

Sand Dams Worldwide appreciates the generosity and commitment of the individuals and organisations that support our work and with whom we aim to build lasting and transparent relationships. Our fundraising activities include direct marketing appeals to individuals who have already expressed an interest to support our work; we seek donations and grants from major donors, companies, charitable trusts, governments and institutions; and we encourage people to participate in events to raise funds on our behalf. We strive for best practice in fundraising. We are registered with the Fundraising Regulator and adhere to its Code of Fundraising Practice. We send our supporters updates demonstrating the impact of their support. We keep supporters' data secure and do not sell or share it for marketing purposes. We value feedback from supporters, and we review our fundraising activities in line with any feedback and complaints.

Overseas programmes.

Hellen Mutindi, member of Uvilani Central self-help group, southeast Kenya.

Community water & food – southeast Kenya.

"Before the dam, we had to walk for several kilometres to find water, often a paltry amount. Now, with water right in our community, I can focus on growing my vegetables (which has improved my income). I no longer worry about going to urban centres to seek employment because this dam provides me with adequate water to farm. Community members and others come here not only to buy the produce but also learn from the perks of this project which makes me very proud."

Peter Mutisya, member of Nzeluni Earth Dam Joint self-help group, southeast Kenya.

A long walk for water

In Kenya, 71% of the population live in rural areas. During the dry season, women and girls can spend up to 12 hours travelling long distances each day to collect water which is often unsafe to drink. This leaves little time for farming, other income-generating activities or for going to school and maintains a dependency on food aid.

Creating opportunity and hope

We are supporting rural communities in the Makueni, Machakos and Kitui counties of Kenya to harvest rainwater and grow food.

To date we have enabled the construction of 1,283 sand dams, 15 rainwater harvesting rock catchments, and 212 school water tanks, bringing safe water close to home for 1,092,414 people.

About our partner

Africa Sand Dam Foundation (ASDF) is our partner in southeast Kenya. ASDF work in rural dryland areas to empower marginalized communities to sustainably improve their environments and livelihoods.

Sand Dams Worldwide and ASDF have a strategic partnership based on shared values and philosophy. Together we have committed to pioneering sand dams worldwide and we support ASDF's capacity to provide technical expertise for the siting, design and construction of sand dams by other organisations. ASDF also play a key role supporting our pilot programmes across Africa.

Major donors

Medicor Foundation, Mr and Mrs Butt through The Calleva Foundation, The Dulverton Trust, The Westridge Foundation, Alan and Nesta Ferguson Trust, and Rotary Clubs within Rotary International in Great Britain and Ireland.

Members of Mbaikini Joint SHG at their seed bank, southeast Kenya.

This year ASDF completed the construction of 51 sand dams across the Makueni, Machakos and Kitui Counties of Kenya. These sand dams will improve water access and security for communities who, across the Ukambani region, are facing increasingly challenging climatic conditions.

In 2024/25 Sand Dams Worldwide also supported ASDF in the construction of a further school water tank and a second solar water distribution project. The solar pump allows communities to pump water from their sand dam to areas further away, enabling more people to benefit from the sand dam water.

This year we also supported ASDF to construct a sand dam road crossing. This is the third sand dam road crossing we have supported ASDF to construct, providing vital infrastructure for rural communities alongside the benefits of a sand dam.

The increasingly erratic and unpredictable climatic conditions across Ukambani highlight the central importance of working with communities to implement sustainable rainwater harvesting solutions alongside soil and water conservation measures such as terracing, to reduce soil erosion and conserve water.

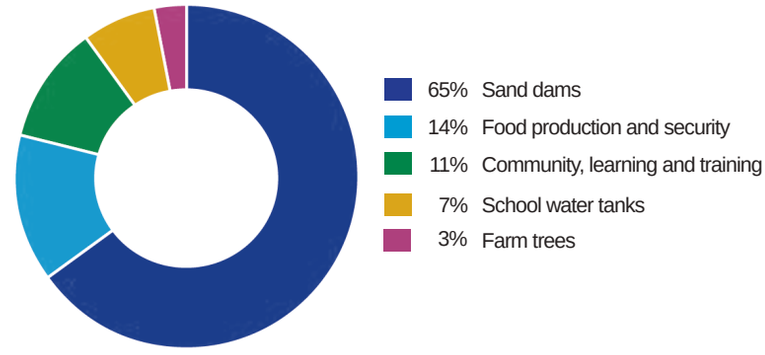
Combined with training in conservation agriculture and drought-tolerant crop production, we are supporting communities to improve their resilience to climate change and to improve their land and their livelihoods.

2024/25 Plans

£712k	65	9,811
Investment	Sand dams built	People with safe water

2024/25 Achievements

£698k	51	1	9,031
Investment	Sand dams built	Sand dam road crossing	People with safe water



2025/26 Plans

£820k	65	1	9,750
Investment	Sand dams built	Sand dam road crossing	People with safe water

Sand dams for wildlife.

Main photo: Mbololo B sand dam in Tsavo National Park, Kenya.
Bottom right: Elephants drinking from the water downstream, below the dam.

Fragile ecosystems and critical land for wildlife

The Tsavo Conservation Area (TCA) in southeast Kenya comprises Tsavo East, Tsavo West and Chyulu Hills National Parks in southeast Kenya. Tsavo is a critical area for wildlife populations, including Kenya's largest single population of elephants. It is also home to the unique iconic "Big Tuskers" as well as to many other "high value" species including 18% of Kenya's Black Rhino, along with Hirola, Grevy's Zebra, Wild Dog and much more.

The region is vast and arid, with a persistent shortage of water for wildlife. This is compounded by climate change, and habitat and vegetation loss; all of which threaten this fragile ecosystem and the wildlife dependent upon it.

Water for wildlife

In 2019 we started working with Tsavo Trust to introduce sand dams to the TCA with the overall aim of improving water sources and restoring degraded land for the large wildlife populations, including elephants and black rhino which live in and depend upon the area.

About our partner

Tsavo Trust, founded in 2012, is a Kenyan not-for-profit conservation organisation working as a trusted partner of the Kenya Wildlife Service (KWS). Tsavo Trust provides core support to secure wildlife, habitat and key communities in Kenya's vast TCA.

Together with Tsavo Trust and ASDF we are constructing sand dams across Tsavo National Park (both East and West). Areas within the park that are known to be particularly important for elephants and black rhinos are prioritised during the sand dam site selection process.

The objectives of the sand dam programme are two-fold: to provide sustainable year-round water for the wildlife living in the park, and to restore degraded and fragile land by enabling vegetation re-growth.

Major donors

Individual Giving Appeal donors, BBC Radio 4 Appeal donors and Ernest Kleinwort Charitable Trust.

Moller Springs sand dam in Tsavo National Park, Kenya.

To date 14 sand dams have been constructed in Tsavo National Park (East and West), four of which we have directly funded, including the most recently constructed sand dam, which was completed in November 2024.

Following a couple of good rainy seasons, the dams are beginning to mature well, and starting to deliver against the programme objectives:

- To ensure a year-round water supply for wildlife
- To improve water distribution for wildlife in Tsavo Conservation Area.
- To boost vegetation regrowth along seasonal water channels.
- To enable seasonal rivers to flow again

We have also now completed one full year of the monitoring programme to enable us to build an evidence base demonstrating the impact of the dams. This year's data provides us with a base that we can start to compare against over the next few years and begin to understand the impact.

One of the areas being monitored is how green the area around the sand dams is, based on a vegetation index score that can be calculated using Google Earth. We are also able to obtain historical scores, enabling us to see how green the area was before the dam.

Across the dams we have measurements for, there is a 6% increase in how green the area is since the sand dams were built, which we would expect to further increase over time.

2024/25 Plans

£108k
Investment

3
Sand dams built

2024/25 Achievements

£53k
Investment

1
Sand dam built

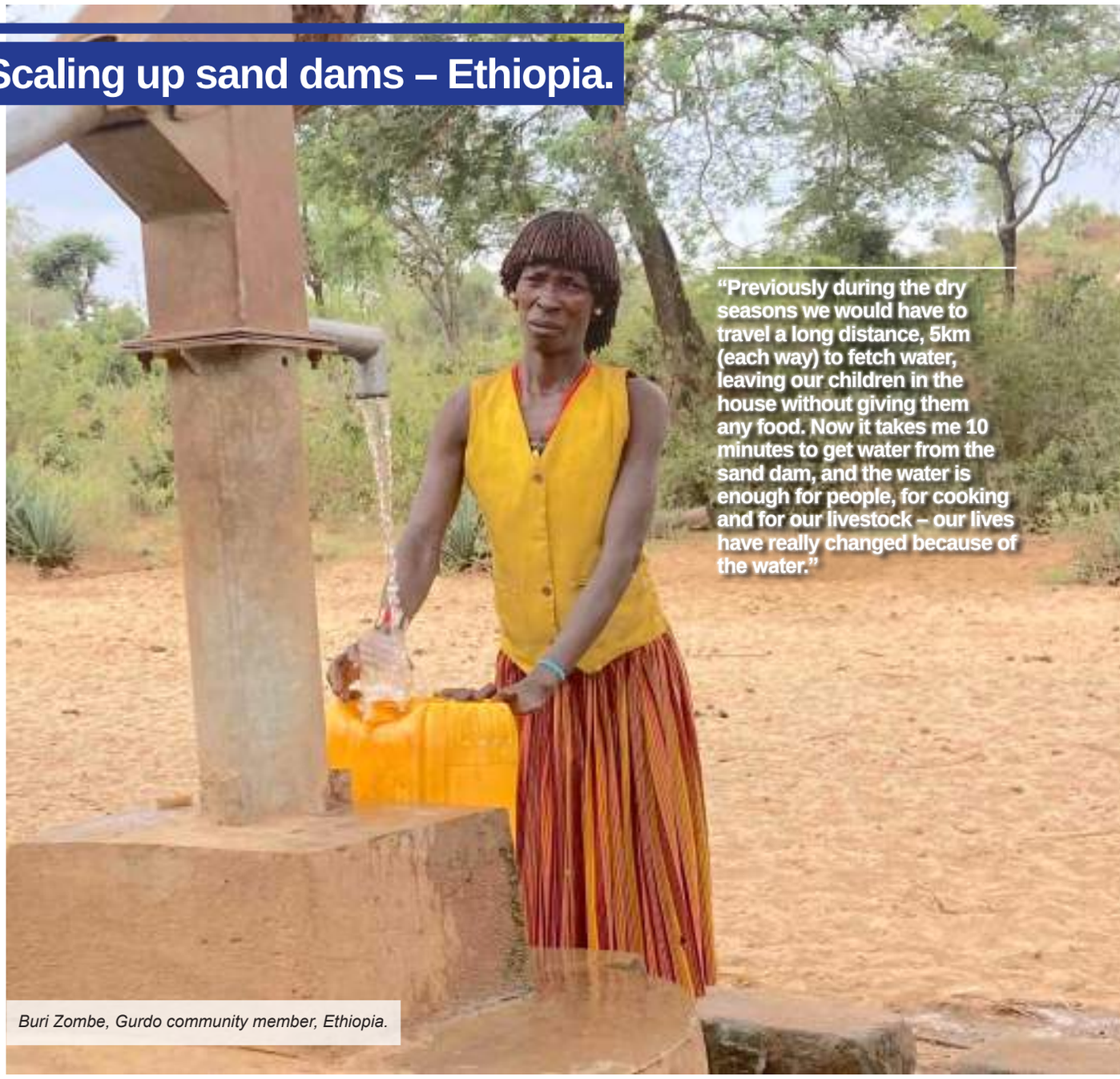
2025/26 Plans

We will continue the monitoring programme, to build up a second year of data and start to compare between the years and analyse impact over time.

£104k
Investment

3
Sand dams built

Scaling up sand dams – Ethiopia.



"Previously during the dry seasons we would have to travel a long distance, 5km (each way) to fetch water, leaving our children in the house without giving them any food. Now it takes me 10 minutes to get water from the sand dam, and the water is enough for people, for cooking and for our livestock – our lives have really changed because of the water."

Buri Zombe, Gurdo community member, Ethiopia.

Living in extremes

Ethiopia covers a diverse range of landscapes, cultures and climates. These include some of the hottest and driest areas on Earth. In South Omo Zone, pastoralist communities travel for many kilometres across degraded land in search of water, as well as suitable grazing for their livestock.

Scaling up sand dams in Ethiopia

Following the successful pilot sand dam programme in South Omo, which demonstrated that sand dams are an effective rural water solution and climate change adaptation technique for this region, we are now working with our partner Action for Development (AFD) to deliver a long-term programme. This year, two more pastoralist communities were supported to construct a sand dam, as well as implement sustainable land management techniques, helping to improve their food production and water security whilst also protecting critical ecosystems.

About our partner

Action for Development (AFD) work on water and food security, natural resource management and sustainable livelihoods programmes across Ethiopia. Active since 1997, AFD have previously constructed over 20 sand dams.

Major donors

Funds raised through the Big Give Christmas Challenge and Guernsey Overseas Aid & Development Commission.

A peer to peer learning exchange visit between members of different communities and AFD, Ethiopia.

Two new sand dams were constructed in South Omo this year (the second of which was completed in April 2025). Having been certified in sand dam siting, design and construction as part of the pilot programme, AFD were able to construct these sand dams without any external support, which is a critical step in supporting the scale up of sand dams in South Omo. Having already received some rains, both sand dams are already providing a source of clean, safe drinking water for over 1,500 people.

In addition to sand dam construction, model farmers from each community were supported to implement conservation agriculture so that they can grow a sustainable source of food, in turn enhancing their food security. Demonstration plots were established where the model farmers received practical trainings, and where they can then provide on-farm training to other farmers in the community, helping to cascade the learning.

Community members have also been supported to implement a range of environmental protection measures. Over 2,500 trees have been planted, helping to conserve soil and water whilst providing additional sources of food and income, and structures such as gabions and stone bunds have been constructed, covering 2,400 metres. Furthermore, fodder has been planted on 4.7 hectares of land, helping increase availability of fodder for livestock – a vital resource for these communities.

In order to further enhance pastoralist communities' resilience to climate change, in 2024/25 livelihood diversification activities were also introduced to the programme. This year community members were supported to participate in beekeeping and poultry rearing, providing additional income generating opportunities.

2024/25 Plans

£190k	2	2,400
Investment	Sand dams built	People with safe water

2024/25 Achievements

£191k	2	1,554
Investment	Sand dams built	People with safe water

2025/26 Plans

£140k	2	2,400
Investment	Sand dams built	People with safe water

Piloting sand dams – Tanzania.

Eveline Madiilo, Kingiti community member, Tanzania.

Potential for sand dams in a new region

Small-scale farming forms the core of the Tanzanian economy and is a source of food, in addition to providing employment opportunities, for about 75% of Tanzanians. Yet climate change poses a significant threat to this. Many communities living in rural areas are dependent on rain-fed agriculture for farming, and so, as rainfall becomes increasingly erratic and periods of drought become more frequent, their livelihoods are at an even greater risk.

Feasibility study

The pilot project, which we completed this year, involved the construction of five sand dams to improve the water supply for four communities and complement an existing project working with women-only groups. The aim was to improve the agricultural productivity and the variety of crops that can be grown, both of which are constrained by a lack of available water.

We are now developing a longer-term programme of sand dams, offering a sustainable solution to the water poverty currently experienced in the drylands of Tanzania.

About our partner

Sustainable Agriculture Tanzania (SAT) is a Tanzanian organisation that has supported small-scale farmers since 2011. SAT educates farmers in sustainable and organic farming practices, aimed at increasing food production and income. SAT currently reaches more than 90,000 small-scale farmers, leading the way for agro-ecological farming in East Africa.

Major donors

Medicor Foundation.

Alex Mpoyoka, Ward Executive Officer, Mhangwanwe community, Tanzania.

We have now completed this three-year pilot programme and constructed two further sand dams in 2024/25, bringing the total number of sand dams constructed under this programme to five.

An external evaluation and final evaluation of project data found this programme to be impactful with around 14,895 people reporting improved access to water.

One unexpected benefit of the sand dams was the reported use of the water to support construction, and in particular brickmaking. In one of the communities, brickmakers explained that the sand dam had extended the brickmaking season by increasing the availability of water and reducing water collection times, leaving more time to make the bricks. This had enabled them to make an additional 15,000 bricks, increasing their income by between 750,000 and 2,250,000 Tsh (approx. £430).

The key activity for 2025/26 is to transition this programme to a full scale up programme, as well as continue the technical training of the SAT team to enable their certification.

2024/25 Plans

£115k	2	3,465
Investment	Sand dam built	People with safe water

2024/25 Achievements

£96k	2	8,849
Investment	Sand dams built	People with safe water

2025/26 Plans

£112k	2	5,900
Investment	Sand dams built	People with safe water

SAND DAMS WORLDWIDE Restore Rebuild Regreen

Community water & food – Mozambique.

Tzanzabue community's completed sand dam, Mozambique.

Unreliable rain

Mozambique encompasses many diverse geographies. Common to all the provinces is a pattern of variable and unreliable rainfall, which contributes to water scarcity and worsens vulnerability to drought, especially for the rural poor. About 63% of the population of Mozambique live below the poverty line and approximately 65% live in rural areas.

Scaling up sand dams in Mozambique

Our successful pilot programme with the Micaia Foundation in Mozambique demonstrated that sand dams are a cost effective and highly appropriate technology for improving water access and security in the Manica province. We are now working with Micaia to scale up sand dams in Mozambique.

This programme will support four new communities over the next two years to construct sand dams and to implement environmental protection measures and conservation agriculture principles.

About our partner

Micaia Foundation are a Mozambican NGO working in the south-west province of Manica. They work with rural communities in a number of areas, including agriculture, natural product enterprises and practical conservation.

Sand dam technology is new to Micaia Foundation but complements their existing programmes very well. Our partnership is developing the capacity and skills of Micaia Foundation in the siting, design, and construction of sand dams.

Major donors

Isle of Man Government, Medicor Foundation and supporters of the Big Give Green Match Fund.

Micaia Foundation supervising sand dam construction with community members, Mozambique.

Building on the success of the pilot programme, this year we secured funding to launch our scale up programme in Mozambique. Through this programme we will work with four new communities across three districts to construct sand dams alongside training in environmental protection measures and conservation agriculture, enabling communities to improve their water and food security.

We are delighted to report that the Micaia Foundation, who have worked closely with the Africa Sand Dam Foundation during the pilot programme, have now achieved certification in sand dam siting, design and construction. This is a critical step in enabling the scale up of sand dams in Mozambique, with the Micaia Foundation now able to continue to site, design and construct sand dams in Mozambique independent of external technical support.

In the first phase of the scale up programme we completed a comprehensive scoping study to identify potential sites for new sand dams and started the process of community mobilisation and engagement in preparation for the construction of the first sand dam.

Major political unrest, protests and violence developed in Mozambique following national elections in 2024, causing delays to programme delivery with security risks preventing the Micaia team from progressing with field activities as planned.

As the situation has stabilised, the team have been able to resume work with communities and we anticipate the construction of the first dam in the scale up programme to commence in 2025/26.

2024/25 Plans

£94k	1	1,200
Investment	Sand dams built	People with safe water

2024/25 Achievements

£45k	0
Investment	Sand dams built

2025/26 Plans

£140k	2	1,480
Investment	Sand dams built	People with safe water

Restoring degraded lands with sand dams – Zimbabwe.

Kholisani Nkomo, Nsimbi community’s Chairperson, Zimbabwe.

Dwindling resources

Zimbabwe has experienced political and economic instability, which has exacerbated the situation for millions of farmers living below the poverty line. The southern regions in particular suffer from insufficient and unreliable rains, which force rural populations to use unsustainable practices, such as deforestation for livestock grazing and for burning to create charcoal to sell. This leads to widespread land degradation and susceptibility to desertification, damaging local ecosystems and the ability of rural populations to create sustainable sources of income.

A focus on land

We are supporting communities in southern Zimbabwe to construct sand dams and implement land conservation measures and tree planting.

Not only will this create sources of clean water nearby, the regreening effect of sand dams and training in environmental protection measures will help to reverse consistent land degradation and should provide the communities with alternative income streams through sustainable agriculture.

About our partner

Dabane Trust are our partners in Zimbabwe and act as technical consultants for other projects across southern Africa. They work with farming communities in dryland areas to reduce poverty and restore degraded land.

Major donors

The Network for Social Change Charitable Trust and an anonymous donor.

Following environmental conservation training, Nsimbi community members construct stone gabions to reduce soil erosion and reverse the formation of gullies, Zimbabwe.

This year we supported the Nsimbi community in Gwanda district in Matabeleland South province to construct a sand dam. We had planned to construct a second sand dam this year, however due to a lack of funds raised we were only able to support one community to construct a sand dam.

In addition to constructing their sand dam, the Nsimbi community established a sand dam management committee, comprising of 3 men and 4 women, who were trained so that they can manage ongoing maintenance of the sand dam.

Community members also received environmental protection training, and to date have constructed 26 environmental protection measures (including stone bunds, gabions and silt traps), covering over 160 metres in length. A site for a woodlot has also been identified and community members have identified the tree species they would like to plant in their woodlot, including species for food, fuel, medicine, construction, and protection against winds.

Due to initial delays at the start of the year (due to new requirements introduced by the Zimbabwean government for all NGOs, requiring additional approvals to be sought with local district government offices), it was not possible to start tree planting, as this activity must coincide with the rains. This activity will now take place in the next rainy season, which typically starts around October/November.

2024/25 Plans

£90k	2	3,960
Investment	Sand dams built	People with safe water

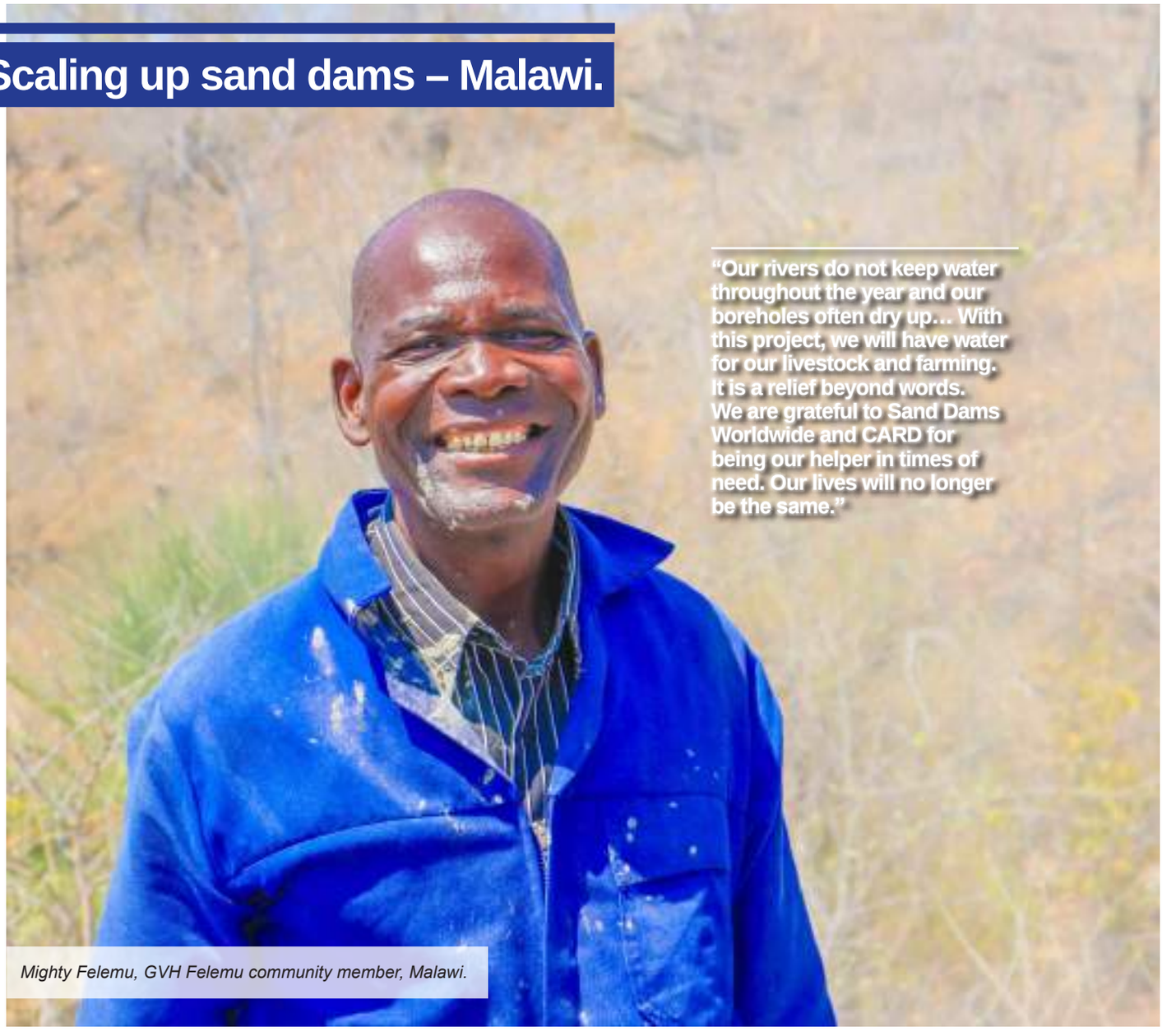
2024/25 Achievements

£58k	1	364
Investment	Sand dam built	People with safe water

2025/26 Plans

£165k	3	5,940
Investment	Sand dams built	People with safe water

Scaling up sand dams – Malawi.



Mighty Felemu, GVH Felemu community member, Malawi.

A region of extremes

Malawi is one of the poorest countries in the world. The economy is heavily dependent on agriculture and is extremely vulnerable to climatic shocks. 2024 marked the fourth consecutive year that Malawi had to declare a state of disaster due to a climate event, compounding the challenges facing communities that are already suffering the impacts of extreme heat and droughts. Our partner Churches Action in Relief and Development (CARD) are working in the Chikwawa, Nsanje and Neno districts in the southern region of Malawi, a region that is home to 47% of the country’s poor population.

Scaling up sand dams in Malawi

Building on the success of the pilot programme, we are now scaling up our work on sand dams in Malawi, extending our current work with communities in Nsanje and Chikwawa and expanding our work on sand dams into a third district, Neno. This programme aims to build water and food security for communities through the construction of six sand dams alongside conservation agriculture and environmental protection activities. A key objective of this programme is also to build the capacity of CARD in the siting, design and construction of sand dams.

About our partner

CARD are an established organisation that has been working in Malawi for 25 years, supporting communities with relief and emergency services, as well as development programmes in the areas of food security, economic empowerment, environmental management, climate change, health, and water and sanitation.

Major donors

The Howden Foundation, Guernsey Overseas Aid & Development Commission, Roger Raymond Charitable Trust and funds raised through The Big Give.

Matalia Paul, GVH Felemu community member, Malawi.

This year we took a key step in scaling up sand dams in Malawi. Following the completion of key government and community engagement processes, we launched project activities in a third district in Southern Malawi, the Neno district. Communities in Neno face similar challenges to those in Chikwawa and Nsanje with smallholder farming families struggling with food insecurity and the impacts of extremes in climatic conditions.

In 2024 we completed the construction of the first sand dam in Neno district, working with communities in GVH Felemu. Alongside construction of their dam, the community were also supported to implement environmental protection measures such as the construction of gabions and tree planting to protect and restore the local environment.

In addition to sand dam construction, community members in Nsanje, Chikwawa and Neno districts have been supported with further training in conservation agriculture through CARD's lead farmer training model. They also received water, sanitation and hygiene training to improve hygiene behaviours.

Key activities over the coming year include the construction of 2 further sand dams and the identification of additional sand dam sites to continue the scale up of sand dams in Malawi.

2024/25 Plans

£130k	1	500
Investment	Sand dam built	People with safe water

2024/25 Achievements

£176k	1	1,695
Investment	Sand dam built	People with safe water

2025/26 Plans

£220k	2	3,340
Investment	Sand dams built	People with safe water

Pioneering sand dams.

Benjamin Mutua, drinking water from the shallow well at Kyandumu self-help group's sand dam road crossing.

To enable millions of the world's poorest people living in drylands to transform their own lives, sand dams must become a mainstream water resource technology.

This requires providing robust evidence of their socio-economic and environmental benefits, as well as a better understanding of the physical and social environments in which they work. It's also important to build skills and capacity in siting, designing, and constructing sand dams, to enable more sand dams of a high standard to be constructed across the world's drylands.

Evidence and research

This year we have continued to develop new partnerships and connections with universities, including Huddersfield University, who visited our projects in both Kenya and Malawi to better understand sand dams, the context in which we work, and start discussions regarding potential research projects.

Promoting sand dams

This year we completed one pilot project in Tanzania, which is the last of the current pilot programmes. The programme was successfully evaluated by external consultants and will now be transitioned into a scale up programme. As part of our influencing work to scale up sand dams, we have started a new programme supporting The Hunger Project (Netherlands) to pilot sand dams across some of their projects, including in Malawi.

Knowledge sharing

This year, a second partner, Micaia Foundation (Mozambique) has achieved certification, and are now able to site, design, and construct sand dams without any external support. Two other partners are still continuing their training.

The certification scheme is a key element to enable us to scale because once partners are certified, then we can put more resources into supporting new partners and introducing sand dam technology to new countries and different contexts.

Victoria Kyengo, Kyandumu self-help group member on her community's completed sand dam road crossing, southeast Kenya.

2024/25 Achievements

A key achievement this year was securing the funding to start a Cost Benefit Analysis of sand dams, which is a crucial piece of work for influencing others, especially large organisations and Governments, to include sand dams in dryland management policies.

Developing the new partnership with The Hunger Project (Netherlands) to support them with piloting sand dams in Malawi has also been an important achievement, especially in the area of influencing and scaling up sand dams.

2025/26 Plans

- Secure the funds to start a research study designed to evaluate the impact of sand dams on local Biodiversity

- Have one more partner organisation certified by the end of March 2026.

- Deliver an International Sand Dam Workshop with CARD, our Malawian partner, with the aim of including Malawian National Government, and other key actors.

2024/25 Plans

£84k
Investment

2024/25 Achievements

£38k
Investment

2025/26 Plans

£70k
Investment

What we have done so far

269
People trained

£1,607
Investment

11
Organisations supported

Friends of Sand Dams Worldwide.

In 2024/25, we were delighted to have the exceptional support of the following donors, who each donated £30,000 or more:

Dashlight Foundation.
Guernsey Overseas Aid & Development Commission.
Howden Foundation.
Isle of Man Government.
Jersey Overseas Aid.
Medicor Foundation.
Mr and Mrs Butt, through The Calleva Foundation.
Rotary Clubs within Rotary International in Great Britain & Ireland
The Dulverton Trust.
The Westridge Foundation.

Christine Katunge, member of Uvilani Central self-help group, southeast Kenya.

We would also like to recognise the investment of the following supporters who enable, or have enabled significant change in the last 10 years:

Advocates for International Development.
Barclays Isle of Man.
Blandford Lake Trust.
Charles Hayward Foundation.
Dashlight Foundation.
Ecosia.
Ernest Kleinwort Charitable Trust.
Fondation Ensemble.
Four Acre Trust.
Guernsey Overseas Aid & Development Commission.
Isle of Man Government.
Jersey Overseas Aid Commission.
Margaret Hayman Charitable Trust Fund.
Medicor Foundation.
Mr & Mrs Butt, through The Calleva Foundation.
Rita and David Slowe Charitable Trust.
Rotary Clubs within Rotary International in Great Britain & Ireland.
Schroders.
The Allan and Nesta Ferguson Charitable Trust.
The Beatrice Laing Trust.
The Charitable Foundation.
The Coles-Medlock Foundation.
The Daily Telegraph.
The Dulverton Trust.
The ED Charitable Trust.
The EQ Foundation.
The Expat Foundation.
The Funding Network.
The JJ Charitable Trust.
The Peter Stebbings Memorial Charity.
The Randal Charitable Foundation.
The Waterloo Foundation.
The Westridge Foundation.
Ward Family Charitable Trust.
Vulcan Engineering Ltd.

Charity number:	1094478
Company number:	4432166
Registered office:	1 Billing Road, Northampton, NN1 5AL
Operational address:	Sand Dams Worldwide, 82 Tanner Street, London, SE1 3GN
Our contact details:	
Telephone:	Mob: +44 (0)7596 225 677 Tel: +44 (0)20 3096 7861
E-mail:	team@sanddamsworldwide.org.uk
Website:	www.sanddamsworldwide.org.uk
Our advisors:	
Auditors:	Cottons Accountants LLP 1 Billing Road, Northampton, NN1 5AL
Bankers:	The Co-Operative Bank plc PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT
Patrons:	The Lady Katherine Rockley
Directors and Trustees:	The directors of the charitable company (the Charity) are its Trustees for the purpose of charity law. The Trustees and officers who have served during the year or appointed or resigned since the year end were as follows:
Trustees and Members:	David Jordan OBE Mark Murphy Sarah Field
Trustees:	Alex Day Barbara Busby Halinishi Yusuf Jon Slowe Miguel Veiga-Pestana Nicholas Rao Rob Bence (appointed in October 2024)
Additional Members:	Alison Bell Andrew Paterson Angela Seal Antonio Montinaro Bandish Gudka Bruce Irvine Christopher Ian Pockett Darren John Worsley David Brocklebank Dr John Seager Faith Lyons Fiona Charlotte Moore James Onions Jenine Ruth Langrish June Stapley Kirsty Gurm Miten Patel Nigel Reader CBE Pam Gilder Richard Pearce-Thomas Sir Edward Clay Tim James Wood
Senior management team:	David Jordan OBE (Chairman) Judith Eaton (Chief Operating Officer) Christine Whinney (Head of Programmes)

Governing document

Sand Dams Worldwide Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26 October 2002. It is registered with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 25 members, each of whom agrees to contribute up to £10 in the event of the charity winding up.

Appointment of Trustees

As defined by the Memorandum and Articles of Association, Trustees retire annually and are elected by secret ballot at each Annual General Meeting. On an annual basis, a skills team role analysis is performed, in conjunction with individual Trustee appraisal and objective setting. The Chairman and the Board review whether each Trustee will stand for re-election prior to each Annual General Meeting.

Trustee recruitment is currently managed by the Governance and Risk Committee which identifies gaps in skills and/or experience on the Board, and assesses the team role mix and diversity of the existing Board as part of a process to create a profile for suitable candidates. Trustee roles will, where necessary, be advertised widely, to ensure a high quality and diverse set of applicants

Trustee induction and training

Trustee induction is carried out through a checklist of documents and specific conversations required to understand the Charitable Company.

Organisation

The Board of Trustees, which can have up to ten Members, administers the Charitable Company. The Board normally meets quarterly and there are sub-committees covering finance and audit, governance and risk, which normally meet bi-monthly. A Chief Operating Officer is appointed by the Trustees to manage the day-to-day operations of the Charitable Company. To facilitate effective operations, the Chief Operating Officer has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and performance-related activity. Since October 2016, the Chairman has been acting in an executive capacity following the resignation of the Executive Director.

Related parties and co-operation with other organisations

Any connection between a Trustee or senior manager of the Charitable Company with the overseas partners or suppliers used to achieve the Charitable Company's objectives must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year a transaction with 1 related party was reported, see note 17. The Charitable Company has close relationships with Africa Sand Dam Foundation in Kenya which shares the Charitable Company's vision for the pioneering of sand dams worldwide, and actively promotes the work of the Charitable Company. Other partners include Action for Development in Ethiopia, Sustainable Agriculture Tanzania in Tanzania, Dabane Trust in Zimbabwe, Micaia Foundation in Mozambique, Churches Action in Relief and Development in Malawi and Tsavo Trust who provide support in Tsavo Conservation Area in southern Kenya. A summary of transactions with these partners, is set out in Note 6 to the financial statements.

Pay policy for senior staff

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the Charitable Company. Details of any related party transactions are disclosed in Note 19 to the financial statement. Details of expenses are disclosed in Note 15 to the financial statements. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the Charitable Company, salaries are benchmarked against pay in other charities of a similar size.

Trustees' responsibilities

The Trustees (who are also Directors of Sand Dams Worldwide Limited for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the Trustees to prepare financial statements for the charity each financial year. Charitable Company law requires the Trustees to prepare financial statements for the charity and its subsidiary undertakings.

The financial statements must be prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) and are required to give a true and fair view of the state of affairs of the Charitable Company and of the incoming resources and application of resources of the Charitable Company for the year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.
- Observe the methods and principles in the Charities SORP.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charitable Company and the Group, 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 Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the Trustees are aware:
- there is no relevant audit information of which the Charitable Company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Appointment of auditors

On 22 May 2025, the Charitable Company's auditor Cooper Parry Group Limited resigned as auditor and Cottons Accountants LLP has been appointed in its place. The auditors, Cottons Accountants LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report was approved and authorised for issue by the Trustees on 24th September 2025 and signed on its behalf by:

David Jordan OBE
Chairman

Financial statements.

"Unpredictable rains made me loose my grip in having a productive farm. I could get very low yields which meant I couldn't support my family and had to turn to buying food. Now, with the available water from the sand dam and farming training provided, my farm is looking good and our land is becoming green all over… I love it so much!"

Ruth Kang'uta, member of Ngui A self-help group, southeast Kenya.

Independent Auditor's Report to the Members of Sand Dams Worldwide Limited

Opinion

We have audited the financial statements of Sand Dams Worldwide Limited (the parent 'charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- Have been prepared in accordance with the requirements of the Companies Act 2006 and Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company 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 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 group or parent charitable company'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 trustees' 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Annual Report has 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where 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 parent Charitable Company's 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 the audit; or
- The trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 group's and parent charitable company'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

company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with this Act and relevant regulations made or having effect thereunder.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charitable company sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including Companies Act 2006;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

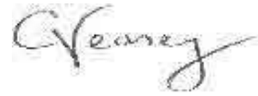
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non- compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Callum Veasey ACA (Senior Statutory Auditor)



For and on behalf of: Cottons Accountants LLP
Statutory Auditor
1 Billing Road
Northampton
NN1 5AL

Date: 30th September 2025

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Statement of financial activities for the period ended 31 March 2025
Including consolidated Income and expenditure account

	Note	2025 Unrestricted £000	2025 Restricted £000	**2025 Total £000**	2024 Total £000
INCOME FROM:					
Donations and legacies funding	2	**333**	**1,521**	**1,854**	1,367
Charitable activities	3	**-**	**85**	**85**	73
Total income		**333**	**1,606**	**1,939**	1,440
EXPENDITURE ON:					
Raising funds					
- Donation and legacies funding	4	**201**	**24**	**225**	217
- Charitable activities	5	**3**	**34**	**37**	25
Cost of raising funds		**204**	**58**	**262**	242
Charitable activities					
Overseas programmes	6	**142**	**1,175**	**1,317**	1,111
Pioneering sand dams	7	**11**	**27**	**38**	38
Cost of charitable activities		**153**	**1,202**	**1,355**	1,149
TOTAL EXPENDITURE		**357**	**1,260**	**1,617**	1,391
NET INCOME/(EXPENDITURE)		**(24)**	**346**	**322**	**49**

The movement in funds is detailed in Note 12 on page 59.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All of the above results are derived from continuing activities.

There are no other recognised gains or losses other than those stated above.

The Consolidated Statement includes income from Sand Dams Worldwide IOM Ltd. of £173k; (£13k; 2024), and expenditure of £173k; (£13k; 2024), net loss of £NIL (£NIL; 2024).

2024 total income of £1,440k consists of £1,013k restricted and £427k unrestricted income.

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Balance sheet as at 31 March 2025

	Note	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Fixed assets					
Tangible fixed assets	8	1	2	1	2
Total fixed assets		**1**	**2**	**1**	**2**
Current assets					
Debtors	9	19	128	19	128
Cash at bank and in hand	10	1,174	723	1,174	723
Total current assets		**1,193**	**851**	**1,193**	**851**
Liabilities					
Creditors falling due within one year	11	(58)	(39)	(215)	(49)
Net assets		**1,136**	**814**	**979**	**804**
Funds of the charity					
Unrestricted funds	12	376	398	376	398
Restricted funds	12a	759	413	602	403
Property and equipment fund		1	3	1	3
Total funds		**1,136**	**814**	**979**	**804**

The Trustees have prepared consolidated accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. The Consolidated Statement includes liabilities of £3k (2024: £6k) and assets of £3k (2024: £6k) from Sand Dams Worldwide IOM Ltd.

The notes on pages 51 to 62 form part of these financial statements.

The accounts were approved and authorised for issue by the Board on 24th September 2025.

Signed on behalf of the Board of Trustees.

David Jordan OBE
Chairman

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
A. Consolidated cashflow statement for the period ended 31 March 2025				
Cash generated from operating activities				
Net cash used in operating activities	451	(49)	451	(49)
Cash flow from investing activities				
Purchase of fixed assets	-	(1)	-	(1)
Net increase/decrease in cash	451	(50)	451	(50)

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
B. Reconciliation of net income/(expenditure) to net cash flow from operating activities				
Net expenditure (as per the Statement of Financial Activity)	322	49	175	38
Adjustments for:				
Depreciation	1	1	1	1
Movement in debtors	109	(110)	109	(110)
Movement in creditors	19	11	166	11
Net cash used in operating activities	**451**	**(49)**	**451**	**(49)**

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
C. Analysis of cash and cash equivalents				
Increase in cash and cash equivalents	451	(50)	451	(50)
Cash at bank and in hand at the beginning of the year	723	773	723	773
Cash at bank and in hand at the end of the year	1,174	723	1,174	723

D. Analysis of changes in net funds	**As at 1st April 2024 £000**	Cash flow £000	**As at 31st March 2025 £000**
Net cash			
Cash at bank	**723**	451	1,174
Total	**723**	451	1,174

1. Accounting policies

1.1 Basis of preparation

Sand Dams Worldwide Limited is a charitable company limited by guarantee in England and the Isle of Man. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 42 of these financial statements. The nature of the charity's operations and principal activities are stated in the Trustees' Annual Report (Including Directors Report and Strategic Report).

The charity constitutes a public benefit entity as defined by FRS 102. 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 (January 2022) (FRS102) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Companies Act 2006.

The Trustees have at the time of approving the financial statements, a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements; as per page 43 of the Trustees' Report, where a more detailed statement is made.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £'000. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group entities

The financial statements consolidate the results of the charitable parent company and its wholly owned subsidiaries Sand Dams Worldwide Trading Limited and Sand Dams Worldwide (IOM) Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charitable parent company has not been presented because the Trustees have taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Sand Dams Worldwide Trading Ltd
The Charity has a wholly-owned subsidiary company, Sand Dams Worldwide Trading Limited (SDWTL) - Company Reg. No. 5105411. SDWTL has been dormant since 31 March 2010 and all trading activities of the company were transferred to the Charity.

The Capital and Reserves at 31 March 2025 was £NIL (2023: £NIL).

Sand Dams Worldwide (IOM) Ltd

Sand Dams Worldwide (IOM) Ltd is a company registered in the Isle of Man. It is limited by guarantee (company number 128231C) and is a charity (registration number 1147). It is a subsidiary because the company is the sole member.

The Capital and Reserves at 31 March 2025 was £NIL (2024: £NIL).

1.3 Income

Any materials (tools, equipment, etc.) received are included in the Financial Statements at market value. Properties, investments, and other fixed assets donated to the charity are included as donation income at market value at the time of receipt. Items donated for resale are included in trading income when sold and no value is placed on stock at the year end.

Income includes the following types of income:

- grants from government and other agencies where these amount to a contract for service to be used to further the Charity's objects.
- donations, where the money is given either in response to an appeal, or to be used with greater freedom.

Income is recognised in the period in which the Charity is entitled to receipt, the performance conditions have been met, the receipt is probable and the amount can be measured with reasonable certainty.

Income is deferred only when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. For donations to be recognised the charity will have been notified of the amounts and settlement date in writing.

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Fundraising costs include the salaries, direct expenditure and overhead costs associated with the time staff carried out fundraising, including events. Expenditure is included when incurred.

Grants payable to other organisations for relief and development projects are included in the SOFA when approved by the Trustees and agreed with the other organisation. The value of such grants unpaid at the year end is accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued but are noted as financial commitments.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

In kind grants are donations of materials, equipment or staff time that are not recognised in the grant recipient accounts but represent expenditure on direct charitable activity by Sand Dams Worldwide Ltd.

Rentals payable under operating leases are charged as an expense on a straight-line basis over the lease term.

1.4 Core, support and governance costs

Core costs summary
Core costs relate to the cost of organisational overheads such as accommodation, staffing and general administration that support the work of the Charity.

1.4a Breakdown of total core costs

	2025 %	2025 £000	2024 %	2024 £000
Employment costs (see note 14)	**92.9**	**380**	93.1	365
Accommodation costs	**0.5**	**2**	0.5	2
Administration costs	**6.6**	**27**	6.4	25
Total	**100.00**	**409**	100.0	392

1.4b Core costs allocation

Core costs have been allocated on the basis of staff time attributable to each activity as follows:

	2025 %	2025 £000	2024 %	2024 £000
Expenditure on raising funds				
Donations and legacies funding	**46.9**	**192**	44.4	174
Charitable activities	**1.6**	**6**	1.3	5
	48.5	**198**	45.7	179
Expenditure on charitable activities				
Overseas programmes	**7.4**	**31**	11.5	45
Pioneering sand dams	**5.9**	**24**	4.1	16
	13.3	**55**	15.6	61
Governance	**4.4**	**18**	4.3	17
Support costs				
Overseas programmes	**32.2**	**132**	32.9	129
Pioneering sand dams	**1.6**	**6**	1.5	6
Sub-total	**33.8**	**138**	34.4	135
Total core costs allocation	**100**	**409**	100	392

Support costs summary:
Support costs represent the costs incurred that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes both staff time and direct costs such as flights and accommodation, providing support for charitable activities including management, monitoring, evaluation, policy work and technical support for programmes. This also includes the costs incurred by finance, human resources, and information technology attributable to the management of the Charity assets and organisational administration. Total support costs of £132k (2024: £129k) includes core costs and travel and accommodation.

1.4c Breakdown of total support costs	2025 £000	2024 £000
Core costs	**138**	135
Travel and accommodation	**11**	25
Total support costs	**149**	160

1.4d Support costs allocation:	2025 %	2025 £000	2024 %	2024 £000
Overseas programmes	**96.0**	**143**	95.6	153
Pioneering sand dams	**4.0**	**6**	4.4	7
Total support costs allocation	**100.0**	**149**	100.0	160

Governance costs summary:
Governance costs are costs incurred on the governance arrangements of the Charity. These costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

1.4e Breakdown of total governance costs	2025 £000	2024 £000
Insurance	5	5
Audit fees	14	12
Trustee expenses	6	5
Professional fees and registration	1	1
Other governance expenses	0	1
Core cost allocation (See note 1.4b)	18	17
Total governance costs	44	41

Audit fees include the remuneration of the independent examiner for professional services incurred in relation to Sand Dams Worldwide IOM Ltd for 2024/25.

	2025 £000	2024 £000
Sand Dams Worldwide UK Ltd 2024/25	**11**	10
Sand Dams Worldwide IOM Ltd 2024/25	**3**	2
Total	**14**	12

1.4f Governance costs allocation	2025 %	2025 £000	2024 %	2024 £000
Overseas programmes	**95.5**	**42**	95.1	39
Pioneering sand dams	**4.5**	**2**	4.9	2
Total governance costs allocation	**100.0**	**44**	100.0	41

1.5 Tangible fixed assets and depreciation
Fixed assets costing more than £500 are capitalised.

Depreciation:	%	Basis
Fixtures, fittings and equipment	**20.0**	Straight line
IT equipment	**33.3**	Straight line

Tangible assets are stated at cost less accumulated depreciation and impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

1.6 Investment in subsidiaries
Investment in subsidiaries is stated at book value at the balance sheet date.

1.7 Foreign currency translation
Transactions denominated in foreign currencies are recorded in sterling at the interbank rate ruling at the date of the transaction. Transactions in foreign currency cash are recorded in sterling at the rate ruling at conversion or the previous year end balance sheet value, whichever is the later.

Assets and liabilities denominated in foreign currencies are translated into sterling at the interbank rate ruling at the balance sheet date. All differences are included in net outgoing resources.

1.8 Accumulated funds
The property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses. Restricted funds represent grants and donations received which are prescribed by the donor for specific purposes. Expenditure made in line with these purposes is charged to the accumulated restricted funds.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.9 Irrecoverable VAT
The Charity is not registered for VAT and therefore expenditure included within the accounts includes VAT where incurred.

1.10 Taxation
The activities of Sand Dams Worldwide Ltd and Sand Dams Worldwide Isle of Man Ltd. are for charitable purposes. Under part 11 of CTA 2010 no liability for corporation tax has arisen for the year to 31 March 2025 (nil to 31 March 2024).

1.11 Debtors and creditors within one year
Debtors and creditors with no stated interest rate and receivable/payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.12 Impairment
Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.13 Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.14 Judgements and key sources of estimation uncertainty
In the application of the charitable company's accounting policies, the Trustees 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.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

2. Donations and legacies income

	2025 Unrestricted £000	2025 Restricted £000	**2025 Total £000**	2024 Total £000
Trusts & foundations	171	1,113	**1,284**	853
Individual donors	144	148	**292**	329
Small governments & institutions	-	124	**124**	51
Rotary	2	54	**56**	49
Corporate	15	79	**94**	72
Community fundraising	1	3	**4**	13
Total	333	1,521	**1,854**	1,367

2024 income of £1,367k consists of £946k restricted and £421k unrestricted income.

2.1. Analysis of government grants (all restricted)

	Purpose for which grant was received (see note below)	**2025 Total £000**	2024 Total £000
Jersey Overseas Aid Commission 2020-2024	a	**19**	-
Guernsey Overseas Aid & Development Commission	b	**5**	-
Guernsey Overseas Aid & Development Commission	b	**48**	51
Isle of Man International Development Committee	c	**52**	-
Total government grants		**124**	51

Included in the small governments and institutions income above are government grants of £124k (2024: £51k). This includes £19k, the final instalment of a 48-month grant from Jersey Government. We received grants totalling £53k from the Guernsey Overseas Aid & Development Commission and £52k from the Isle of Man Government in the year.

Programmes for which grants have been received

a. Restoring degraded lands to reduce rural poverty, Ethiopia
b. Strengthening climate resilience of smallholder farmers, Malawi
c. Implementing nature-base solutions to enhance food and water security, Ethiopia
d. Reducing water stress and hunger in rural Mozambique

3. Charitable activities income

	2025 Unrestricted £000	2025 Restricted £000	**2025 Total £000**	2024 Total £000
Expeditions	-	85	85	73
Total	-	85	85	73

Included in the expedition income is a Jersey Overseas Aid grant for £50k for a sand dam expedition in Kenya. Additionally £33k was raised by Barclays volunteers of the September 2024 sand dam expedition. We also received £2k towards a Koy clothing expedition planned for February 2026.

4. Expenditure on raising funds – Donation and legacies funding

	2025 Unrestricted £000	2025 Restricted £000	**2025 Total £000**	2024 Total £000
Trusts & foundations	87	14	**101**	82
Individual donors	70	2	**72**	70
Small governments & institutions	37	1	**38**	51
Rotary	2	7	**9**	8
Corporate	5	-	**5**	4
Community fundraising	-	-	**-**	2
Total	201	24	**225**	217

2024 expenditure of £217k consists of £35k restricted and £182k unrestricted expenditure.
Core costs of £192k have been allocated across the income stream activities (see Note 1.4b).

5. Expenditure on raising funds – Charitable activities

	2025 Unrestricted £000	2025 Restricted £000	**2025 Total £000**	2024 Total £000
Expeditions costs	3	34	37	25
Total	3	34	37	25

2024 expenditure of £25k consists of £22k restricted and £3k unrestricted expenditure.

6. Expenditure on charitable activities – Overseas programmes

	2025 Unrestricted £000	2025 Restricted £000	**2025 Total £000**	2024 Total £000
Community water and food, southeast Kenya	71	627	698	542
Building sand dam capacity, Mozambique	14	31	45	93
Restoring degraded drylands, Zimbabwe	13	45	58	108
Sand dams for wildlife, Kenya	2	51	53	7
Sand dam pilot, Malawi	16	160	176	130
Sand dam pilot, Tanzania	7	89	96	80
Sand dam pilot, Ethiopia	19	172	191	151
Total	142	1,175	1,317	1,111

2024 expenditure of £1,111k consists of £921k restricted and £190k unrestricted expenditure.
Support costs of £143k and governance costs of £42k have been allocated to the charitable activities (see Note 1.4).

6a. Analysis of overseas programmes

	2025 Support & governance costs £000	2025 In kind grants £000	2025 Direct grants £000	**2025 Total £000**	2024 Total £000
Community water and food, southeast Kenya	115	16	567	698	542
Building sand dam capacity, Mozambique	9	15	21	45	93
Restoring degraded drylands, Zimbabwe	13	-	45	58	108
Sand dams for wildlife, Kenya	6	-	47	53	7
Sand dam pilot, Malawi	15	6	155	176	130
Sand dam pilot, Tanzania	14	25	57	96	80
Sand dam pilot, Ethiopia	13	19	159	191	151
Total	185	81	1,051	1,317	1,111

6b. Direct grants

The Charity paid out £1,051k in direct grants to its partners (2024: £809k). These are identified as follows:

	2025 £000	2024 £000
Africa Sand Dam Foundation, southeast Kenya	**567**	411
Dabane Trust, Zimbabwe	**45**	85
Churches Action for Relief & Development, Malawi	**155**	89
Sustainable Agriculture Tanzania, Tanzania	**57**	62
Action For Development, Ethiopia	**159**	109
Micaia Foundation, Mozambique	**21**	51
Tsavo Trust, Kenya	**47**	2
Total	**1,051**	809

7. Expenditure on charitable activities – Pioneering sand dams

	2025 Unrestricted £000	2025 Restricted £000	**2025 Total £000**	2024 Total £000
Promoting sand dams	5	16	21	18
Knowledge sharing	4	10	14	18
Evidence & research	2	1	3	2
Total	11	27	38	38

2024 expenditure of £38k consists of £21k restricted and £17k unrestricted expenditure.
Core costs of £24k, support costs of £6k and governance costs of £2k have been allocated to the charitable activities (see Note 1.4).

7a. Analysis of pioneering sand dams expenditure

	2025 Support and governance costs £000	2025 In Kind grants £000	**2025 Total £000**	2024 Total £000
Promoting sand dams	-	21	**21**	17
Knowledge sharing	8	6	**14**	18
Evidence and research	-	3	**3**	3
Total	8	30	**38**	38

8. Tangible fixed assets

	2025 Total £000	2024 Total £000
Cost or valuation		
Opening balance	**18**	17
Additions	**-**	1
Disposals	**-**	-
Balance as at year end	**18**	18
Depreciation		
Opening balance	**16**	15
Charge for year	**1**	1
Disposals	**-**	-
Balance as at year end	**17**	16
Net book value as at year end	**1**	2

9. Debtors

	Group 2025 £000	Group 2024 £000	**Charity 2025 £000**	Charity 2024 £000
Prepayments	**19**	17	**19**	17
Accrued income	**-**	100	**-**	100
Other debtors	**-**	11	**-**	11
Total	**19**	128	**19**	128

All debtors are initially measured at the settlement amount after any discounts

10. Cash at bank and in hand

	2025 £000	2024 £000
Bank balances	**1,167**	717
Cash	**7**	6
Total	**1,174**	723

11. Creditors: amounts falling due within one year

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Creditors	**31**	8	**31**	8
Accruals	**18**	17	**15**	15
PAYE	**9**	10	**9**	10
Amounts owed to related parties	**-**	-	**160**	16
Deferred income	**-**	4	**-**	-
Total	**58**	39	**215**	49

All creditors are initially measured at the settlement amount after any discounts (under normal credit terms) have been applied.

11a. Deferred income

	2025 £000	2024 £000
Deferred income included above comprised:		
Deferred income b/f	4	4
Resources deferred in the year	-	-
Amounts released from previous years	4	-
Deferred income c/f	-	4
Total	-	4

12. Movement in funds

	As at 1st April 2024 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Total Movements £000	As at 31st March 2025 £000
Unrestricted	**398**	333	(357)	2	(24)	376
Restricted	**413**	1,606	(1,260)	-	346	759
Property and equipment	**3**	-	-	(2)	-	1
Total	**814**	1,939	(1,617)	-	322	1,136

As per accounting policy 1.8, the property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses.

12a. Analysis of movement in restricted funds

	As at 1st April 2024	Transfers £000	Incoming resources £000	Outgoing resources £000	**Total movement £000**	**As at 31st March 2025 £000**
Community water and food, Kenya	183	-	738	(572)	166	349
Sand dams for wildlife, Kenya	5	-	46	(51)	(5)	-
Building sand dam capacity, Mozambique	-	-	147	(31)	116	116
Restoring degraded drylands, Zimbabwe	46	(2)	36	(44)	(10)	36
Sand dam pilot, Malawi	33	-	268	(159)	109	142
Sand dam feasibility, Tanzania	41	-	47	(88)	(41)	-
Sand dam pilot, Ethiopia	92	1	169	(172)	(2)	90
Expeditions	-	-	83	(82)	1	1
Marketing costs	-	-	5	(5)	-	-
Fundraising costs	-	1	18	(19)	-	-
Evidence & research	-	-	26	(1)	25	25
Knowledge sharing	-	6	2	(8)	-	-
Promoting sand dams	13	(6)	10	(17)	(13)	-
Governance	-	-	11	(11)	-	-
Total	**413**	**-**	**1,606**	**(1,260)**	**346**	**759**

13. Analysis of net assets between funds

	Unrestricted funds £000	Restricted funds £000	Property & equipment fund £000	Total funds £000
Fixed assets	-	-	1	1
Current assets	419	774	-	1,193
Current liabilities	(43)	(15)	-	(58)
Total assets less current liabilities	376	759	1	1,136

14. Employees

	2025 £000	2024 £000
Salaries and wages	**322**	311
Employer NIC	**33**	31
Pension	**10**	9
Health Insurance	**16**	14
Total	**380**	365
Average number of employees	**7**	7

The average number of employees reflects the full-time equivalent.

The total amount of employee benefits received by key personnel is £160,978 (2024: £153,978). The key management personnel of the charity comprises of the Trustees, Chief Operating Officer and Head of Programmes.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	**-**	1
£70,001 - £80,000	**2**	1

15. Trustee expenses and key management personnel compensation

	2025 £000	2024 £000
Travel	**4**	4
Other	**2**	1
Total	**6**	5

None of the nine Trustees who held office during the period (or any persons connected with them) received any remuneration during the year. All Sand Dams Worldwide Trustees are unremunerated. The nine Trustees incurred expenses as detailed above. There are no key management personnel requiring disclosure.

16. Pensions and post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £10k (2024: £9k).

17. Related parties

During the year the charity received income of £18k (2024: £18k) from the Rita & David Slowe Charitable Trust, a charity with connected trustees. At the year end there was £NIL (2024: £NIL) outstanding.

Our philosophy & values

People & relationships:
We respect all the people with whom we work and build mutually beneficial relationships. We believe that the best results are achieved through working together. We enable self-leadership, personal development and empowerment.

Environment & sustainability:
We believe that sustainable poverty reduction can only be achieved through the conservation of the environment. We believe that people and wildlife can live in harmony with their environment.

Service:
We exist to provide excellent service to the people we work with in order to deliver our vision. We ensure that the people we support enact their right to identify their own needs and priorities. We anticipate change and respond with speed, agility and flexibility to maintain our excellent service.

Nothing comes for free:
We value our supporters, and we respect the dignity of the people we support, by not giving away things for free. The people we support make a significant contribution to every Sand Dams Worldwide project.

Excellence:
We strive to be excellent in all we do. We promote the improvement in the quality and benefit of our work through continuous learning and the sharing of knowledge.

Innovation & passion:
We are passionate and inspired about our work. We demonstrate creativity, ingenuity and energy. We are innovative and entrepreneurial, taking calculated risks in pursuit of our vision. We ensure decision-making is made at the most efficient and appropriate level.

Integrity:
We do things right and keep our promises. We are professional, honest, fair and transparent in all that we do. We are uncompromising about our ethical principles.

Business efficiency:
We run Sand Dams Worldwide like a business, bringing the best of corporate skills, principles and experience to achieve our charitable objects. We responsibly and efficiently manage our supporters' investments to achieve lasting positive impact for millions of the world's poorest people.

Safeguarding statement:
Sand Dams Worldwide has an integrated Safeguarding Policy that specifically addresses child protection and anti-sexual exploitation as well as all other forms of abuse. Safeguarding is everyone's responsibility and we do everything we can to both protect our staff and the people that we were set up to help. We expect all staff, volunteers, trustees and partners to conduct themselves in a way that preserves the dignity and respect of every individual. We promote good working practices that prevent harm, abuse, and coercion occurring and we create a climate where people feel safe to report any behaviour that threatens them or makes them feel uncomfortable.

SAND DAMS WORLDWIDE

Restore
Rebuild
Regreen

Address

Sand Dams Worldwide
82 Tanner Street
London
SE1 3GN
United Kingdom

Contacts

Mob: +44 (0)7596 225 677
Tel: +44 (0)20 3096 7861

Email: team@sanddamsworldwide.org.uk
Website: www.sanddamsworldwide.org.uk

Social

Facebook: Facebook.com/sanddamsworldwide
Twitter: @sand_dams
YouTube: Youtube.com/c/sanddamsworldwide
LinkedIn: Linkedin.com/company/sand-dams-worldwide
Instagram: SandDamsWorldwide

Charity registration number (England & Wales)

1094478
Registered company number: 4432166

Sand Dams Worldwide Limited

England & Wales - Charity number 1094478

Accounts

Annual Report 2023/24

SAND DAMS WORLDWIDE

Restore
Rebuild
Regreen

1 million sand dams for

0.5 billion people by 2050

Sand Dams Worldwide supports some of the world's poorest people by helping them to transform their own lives through water and soil conservation in drylands.

We work with local partners to support rural communities to build sand dams, which provide clean water for life and the opportunity to develop their livelihoods. Sand dams help people living in drylands, enabling them to restore degraded land, rebuild communities and regreen environments, putting their future firmly in their own hands.

We believe that they will enable millions of the world's poorest people to transform their own lives.

Sand Dams Worldwide Limited is a charitable company limited by guarantee.

This report is available online at www.sanddamsworldwide.org.uk

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Photo: front cover
Musenya Mwaluko and Angel Kalekye, members of Muunguini community (southeast Kenya), collecting water from the shallow well that is connected to their sand dam.

Printed on 100% recycled paper.

SAND DAMS WORLDWIDE | Restore Rebuild Regreen

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Ed Muteti, member of Wambiti Village self-help group, southeast Kenya, with his mango tree.

Lifetime achievements.

1,209,069

People with access to safe water

£16

Cost per person with safe water

1,366

Sand dams enabled

£14,273

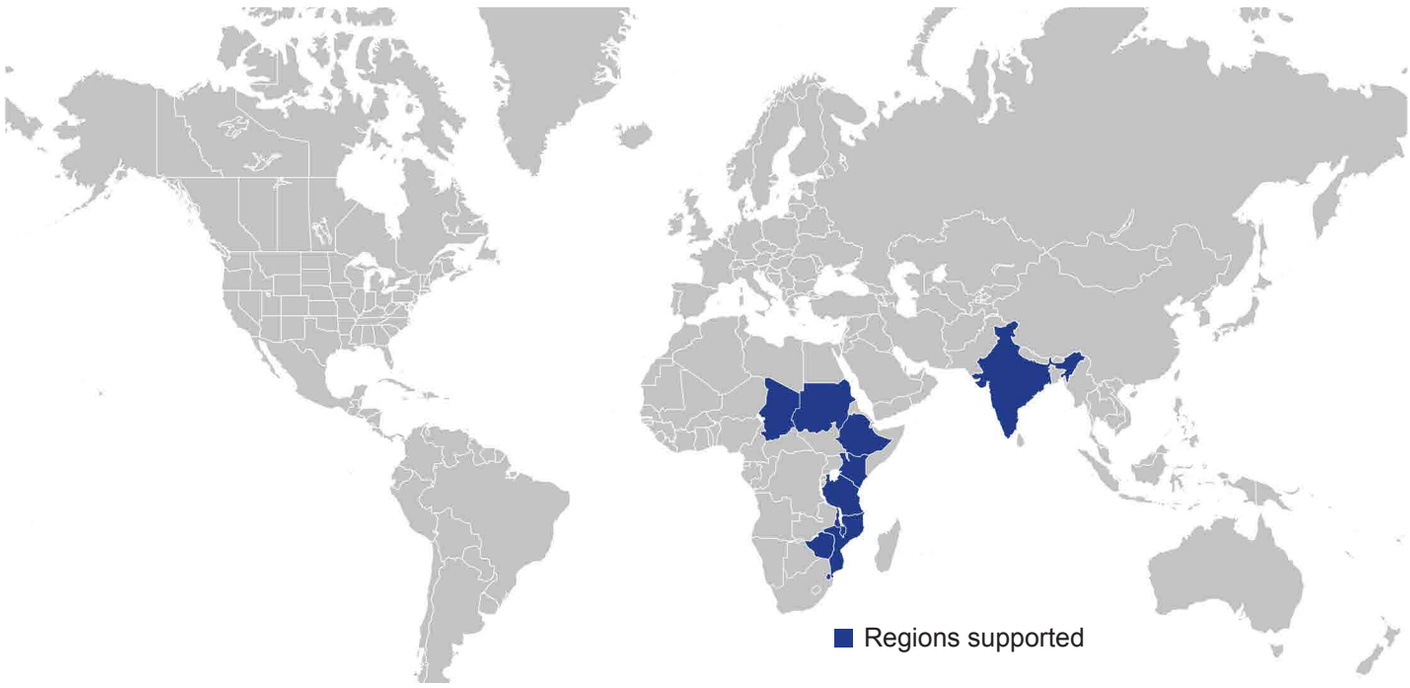
Cost per sand dam enabled

10

Countries supported:
Kenya, Mozambique, Zimbabwe, Malawi, Ethiopia, Eswatini, Sudan, Chad, Tanzania and India

1,466,083

Trees planted



2023/24.

£1,439,910

Total income

£1,149,370

Charitable expenditure

A note from our Chairman.

"I hope that you will continue on this journey with us, and that together, we can use this remarkable, simple yet effective technology to help transform so many more lives – one dam at a time."

I am tremendously proud to share Sand Dams Worldwide's annual report, which illustrates another impactful year and all the successes that our team and overseas partners have achieved, enabling so many more vulnerable dryland communities to transform their own lives with sand dams, climate-smart agriculture, and environmental conservation projects.

Since 2002, we have enabled the construction of 1,366 sand dams, providing clean water to over 1.2 million people. We have also supported the planting of more than 1.4 million trees, helping communities to rebuild their livelihoods, restore degraded land and regreen local environments.

In 2023/24, we supported the construction of 45 sand dams in southeast Kenya with our strategic partners, the Africa Sand Dam Foundation (ASDF). We enabled our second sand dam road crossing, giving more communities greater accessibility (providing a route to nearby towns and markets), as well as access to water. And we have continued our partnership with Ecosia (the tree-planting search engine), working together to support farmers to plant thousands more trees.

We built the final two sand dams as part of our pilot programme in Ethiopia with partners, Action for Development (who we are delighted to announce are now certified in sand dam siting, design and construction). As a result of the programme, over 9,000 people in the country's South Omo Zone now have access to water. In addition, members of the five participating communities collectively planted over 13,000 trees and have been trained to implement soil and water conservation measures.

Following the construction of two sand dams for two new communities, we also completed our pilot programme with Micaia Foundation in Mozambique, which will go on to provide over 5,000 community members with lifelong access to clean water. Work is now underway as we look to secure funding and scale up our programmes in both Ethiopia and Mozambique.

In Zimbabwe, communities were supported by our partner, Dabane Trust, to build two more sand dams and implement a range of environmental protection measures to help restore their local environment. The importance of this work is emphasised by the country declaring a nationwide state of disaster due to the severe drought that has affected southern Africa.

We're pleased to share that following a challenging year in Malawi (which was hit by a succession of devastating cyclones and floods), in 2023/24 we continued our work with Churches Action for Relief and Development (CARD) to scale up our programme and support the construction of a sand dam in a new district. Community members in Malawi were also supported to plant over 30,000 trees, whilst a team from CARD attended sand dam certification training in Kenya with ASDF.

And in Tanzania we completed the construction of two more sand dams as part of our pilot programme alongside partners, Sustainable Agriculture Tanzania (SAT). We now look forward to building two more sand dams with SAT and getting their team certified.

We also carried out an evaluation of our sand dams for wildlife programme in Kenya's Tsavo National Park, working with Tsavo Trust, Kenya Wildlife Service and ASDF, where we found that the existing sand dams there are maturing and holding good water reserves. We now plan to start building new sand dams in the area, and deliver against a monitoring plan (that includes analysing vegetation growth and regreening in the region, as well as installing camera traps to record wildlife accessing the dams) to build up evidence of impact.

We continue to develop our partnerships with universities and research institutions, who are helping us to complete our programme evaluations and collate data to demonstrate impact. This part of our work is vital in helping Sand Dams Worldwide to influence other organisations, governments and institutions to adopt sand dam technology and reach our goal of enabling 1 million sand dams for 0.5 billion people by 2050.

And finally, following our sand dam expedition with ASDF in June 2023 with a team of volunteers from Jersey (as part of the Jersey Overseas Aid Community Works Project 2023), we ran another expedition with a fantastic group of volunteers in March 2024. The positive impact of these trips is not only affirmed by the range of volunteers who come back inspired to advocate for sand dams, but also by the local Kenyan community members, who expressed their thanks for the support of all involved. Further expedition trips are lined up for 2024/25.

A big thank you goes out to all of our supporters, funders, partners, staff and trustees of Sand Dams Worldwide.
I hope that you will continue on this journey with us, and that together, we can use this remarkable, simple yet effective technology to help transform many more lives – one dam at a time.

David Jordan OBE
Chairman

SAND DAMS WORLDWIDE Restore Rebuild Regreen

Our philosophy & values define who we are, every action we take, and how we behave towards others.

What we do

Sand Dams Worldwide is a registered charitable company that supports some of the world's poorest people to transform their own lives through water and soil conservation in drylands. We do this in three ways:

- By working with local partners, we support rural communities to gain access to clean water close to their homes and to invest in sustainable agriculture.
- By pioneering sand dams, we promote and support the application of sand dam technology by key stakeholders in drylands.
- By influencing and educating those who can help achieve our vision including – but not limited to – policy makers, international NGOs, government departments and civil engineering firms.

Our charitable objectives

- To promote the conservation, protection and improvement of the physical and natural environment for the public benefit
- To relieve poverty, in particular but not exclusively, by supporting sustainable development* projects
- To advance the education of the public in the subjects of sustainable development, conservation and the relief of poverty, in particular but not exclusively by the undertaking and dissemination of research.

*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Our purpose

- To support rural communities in dryland areas to gain access to clean water and grow enough food to eat and sell.
- To pioneer the application of sand dam technology as part of an integrated approach to water security, sustainable development and infrastructure development.
- To influence and educate via research, development of manuals and proofs, lobbying and partnerships such that Sand Dams Worldwide becomes the acknowledged source of expertise in this area.

Strategic objectives and public benefit statement

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Our strategic objectives are to:

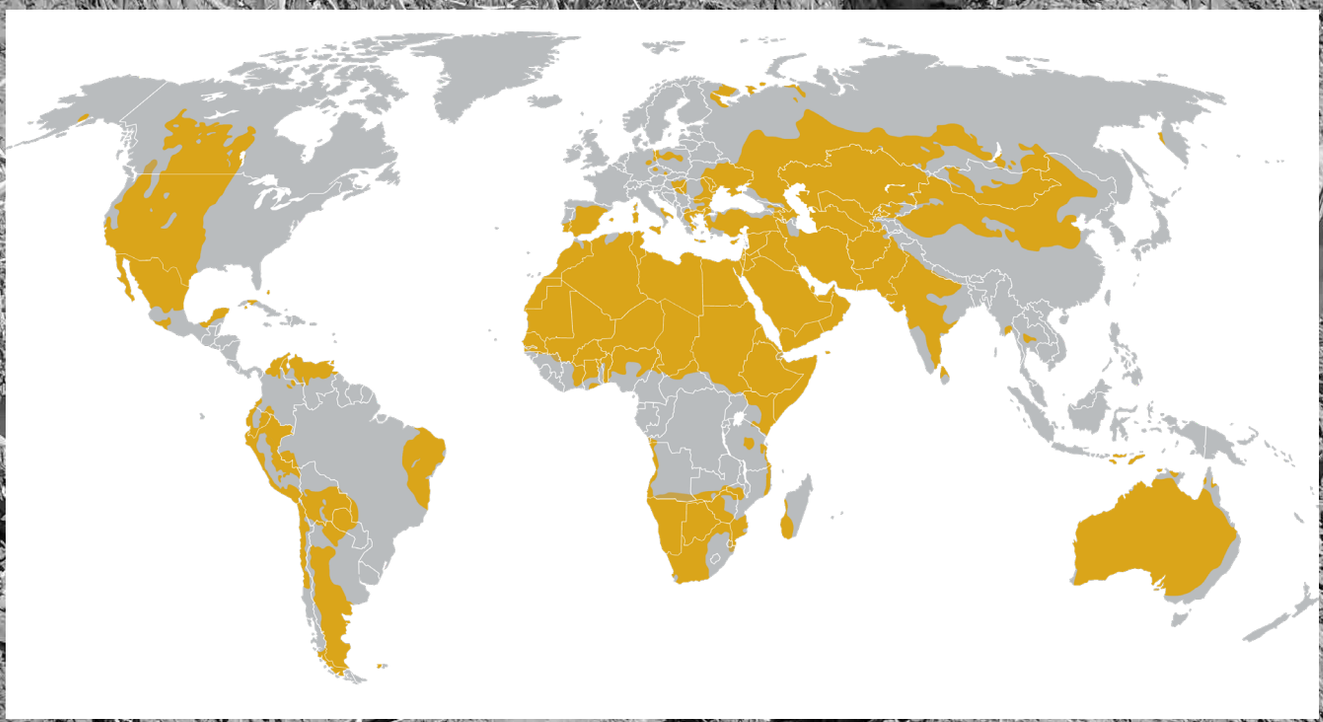
- Support communities in drylands worldwide to achieve water and food security through soil and water conservation and improved farming techniques, as enabled by sand dams.
- Promote community self-help as the critical factor in creating sustainable development.
- Establish sand dams as a key water supply option alongside the more common water solutions.
- Engage with organisations at the local, national and international level to influence and support wider adoption of sand dam technology.
- Promote sand dams and soil and water conservation as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers – both for public works and in wildlife reserves.
- Enhance development education and awareness worldwide.

The challenge with drylands and desertification.

Over 2 billion people depend on ecosystems in dryland areas.

50 million people may be displaced within the next 10 years as a result of desertification.

90% of the Earth's land areas could become degraded by 2050.



People living in drylands manage:

46% of the world's terrestrial surface.

50% of the world's livestock.

44% of the world's cropland.

Soil and water conservation terracing by Tyaa Tito self-help group, southeast Kenya.

Transforming lives through sand dams in a changing climate.

Water scarcity affects the lives of millions of people every year.

Water is essential for life. Although there is enough fresh water for everyone on Earth, 40% of the global population continues to suffer the effects of an inadequate supply of water. This is projected to rise.

A reliable and convenient access to safe drinking water is not only vital to human health, but can also improve the quality of people's lives, for example, by avoiding the costs and time involved in travelling often long distances to collect water. Water security is fundamental to wellbeing, dignity, privacy and safety.

Globally, more than 840 million people lack basic water services and 2.1 billion lack safely managed drinking water (United Nations, 2018).

Climate change threatens water security. Its impacts will be felt most acutely in already water-stressed dryland areas.

Climate change caused by anthropogenic greenhouse gas emissions is changing the earth's water cycle in fundamental ways. Increasingly, it is causing greater extremes in regional weather patterns: both in higher temperatures and lack of rainfall, with more damaging and prolonged droughts, and an increased risk of extreme rainfall and floods. This has serious consequences for people and livelihoods, particularly for those whose access to an adequate water supply is already unreliable and is likely to become even more precarious in the future.

Increasing water stress

Climate change is projected to increase the number of water-stressed regions and exacerbate shortages in already water-stressed regions.

More than 2 billion people live in countries experiencing high water stress. The situation will likely worsen as populations and the demand for water grows, and as the effects of climate change intensify (United Nations, 2018).

Farming and food security are under threat

Climate change affects agricultural systems and could further undermine food security. An increasing frequency and severity of extreme weather events makes growing seasons less predictable, posing real challenges for farmers in producing enough food for growing populations. Drought and flooding can result in impoverishment and loss of precious soils and undermine agricultural productivity.

3.2 billion people live in agricultural areas with high to very high water shortages or scarcity, of whom 1.2 billion people – roughly one-sixth of the world's population – live in severely water-constrained agricultural areas (FAO, 2020).

Increasing health risks

Climate change is predicted to pose increasing risk to human health, particularly in the young and vulnerable. It is likely to have a direct impact on child survival through changing disease environments, greater food insecurity, and threats to water and sanitation. (UNICEF, 2019).

It is estimated that by 2040, one in four of the world's children under 18 – some 600 million in all – will be living in areas of extremely high water stress. (UNICEF, 2017).

Widening inequalities for women and girls

In many rural communities in the developing world, women and girls overwhelmingly undertake the domestic labour of gathering food, water, and household energy resources. As droughts worsen they have to travel further, so they have less time to carry out other activities to generate income and improve their quality of life. For girls, the time and effort expended in collecting resources can seriously undermine their educational development, leading to increasing gender inequality.

Increasing risk of conflicts and displacement

Water insecurity could multiply the risk of conflict. Food price spikes caused by droughts can inflame latent conflicts and drive migration. Where economic growth is impacted by rainfall, episodes of droughts and floods have generated waves of migration and spikes in violence within countries.

700 million people worldwide could be displaced by intense water scarcity by 2030 (Global Water Institute, 2013).

Loss of water-related ecosystems

Water-related ecosystems are among the world's most biologically diverse environments and provide many products and services on which human well-being depends.

In many dryland areas there are already serious conflicts between the water needs of people and of wildlife. The intensity of these conflicts looks set to increase with increasing frequency and severity of droughts.

The world has lost 70% of its natural wetland over the last century, including significant loss of freshwater species.

Economic impacts

Some regions could see economic growth rates decline by as much as 6% of GDP by 2050 as a result of water-related losses in agriculture, health, income, and property, sending them into sustained negative growth (World Bank, 2016).

The building of sand dams transforms people's lives by providing a local and reliable supply of water

In dryland regions rainfall is often erratic. When it does rain, downpours can be heavy. Water runs off the dry land and much of it is eventually lost to the oceans, taking valuable fertile soil with it. In many areas, a changing climate is causing desertification, leading to water and food insecurity, conflict, displacement and loss of biodiversity.

Drylands comprise over 40% of the world's land surface and are home to 2.3 billion people, including 74% of the world's poor people.

A sand dam is a reinforced concrete wall built across a seasonal riverbed. During the rainy seasons, they capture water and sand behind the dam wall. The water infiltrates into the trapped sand and provides a reservoir from which water can be taken through pipes and pumps.

A sand dam can store up to 40 million litres of water, protecting it from evaporation and contamination by storing it safely within sand.

This reservoir not only provides a vital source of water for drinking and domestic uses - it can also transform local environments. It allows communities to establish more sustainable forms of agriculture, through planting of trees, establishing seed banks, diversifying crops and adopting drought-resistant varieties. This produces better crop yields that improve diets and increase household incomes.

It helps to improve the prospects for children and their education, by reducing the amount of time they spend collecting water and being away from the classroom. Increased family incomes allow more children to attend secondary schools.

Improved water and soil conservation can also help to avoid the conflicts that can arise between water users and between the needs of people and wildlife where resources are scarce. Sand dams provide a cost-effective means of achieving a sustainable supply of water for communities, pastoralists and wildlife.

The building of sand dams offers a low-cost and local solution to achieving water security in a changing climate

Sand dams offer a practical means of responding to the climate crisis in regions that are the most vulnerable to its devastating effects:

First, they capture precious water that would otherwise be lost and store it for future use, providing a ***sustainable*** source of water. This is particularly important as there are likely to be much greater extremes in rainfall in the future, where water availability will become more erratic.

Second, they are a local solution, providing communities with water at the point it is captured. This avoids the need for costly and energy-intensive schemes to transport water over long distances in water distribution systems or in vehicles. By using less energy from fossil-based fuels they have a relatively low carbon footprint and contribute to the ***mitigation*** of future climate change. Securing local water supplies also allows the planting of trees that provide essential sources of food, shade and fuel, and by capturing carbon from the atmosphere also contributes to climate change mitigation.

Third, the provision of a local water supply supports numerous basic services for communities, for example, in irrigation and the conservation of soils in agriculture and forestry. It provides the basis for developing 'climate-smart' agricultural systems that help to achieve food security in a changing climate. It also provides water that is essential for protecting and supporting the health of ecosystems on which people and wildlife depend. Sand dams therefore provide an important solution for climate change ***adaptation*** in regions that are set to become increasingly water-stressed.

We have already helped to improve the lives of some of the world's poorest people by directly funding and supporting the building of sand dams

Sand Dams Worldwide is a not-for-profit organisation that works with local partners to support communities to build sand dams, providing clean water for life and the opportunity to develop their livelihoods.

We believe that the building of sand dams will enable millions of the world's poorest people to transform their own lives. So far, Sand Dams Worldwide has built or enabled over 1,300 sand dams in 10 countries.

Since 2002 we have enabled more than one million people to have year-round safe water close to home at an average cost of £16 per person.

Our evidence shows that the building of sand dams brings multiple benefits

By analysing data from areas where we have enabled sand dams to be built it has been possible to assess the benefits that they are bringing to people and ecosystems.

Improved public health

Analysis shows that water held within sand dams is safe to drink and meets World Health Organisation standards for drinking water.

Clean water for drinking and sanitation dramatically improves health prospects. Data show that after a sand dam had been constructed, the number of people falling ill can be halved.

Greater food security

Improved water security supports more sustainable agricultural practices and the growing of crops that are essential for healthy nutrition.

A recent study showed that there was a 38% reduction in the number of households experiencing food shortages and a 50% increase in the number of respondents consuming a healthy and balanced diet following the building of sand dams.

Rising household incomes

Improved access to water allows more time and effort to be devoted to important economic activities and to generating household incomes that improve quality of life.

Data show that the provision of sand dams can lead to a 25% increase in the number of people contributing to the income of a household and a 14% reduction in the number of households living below the poverty line.

Increased vegetation cover

A sustainable source of water supports the regeneration of vegetation, providing cover and preventing the loss of valuable water. This is also essential for maintaining productive soils and avoiding soil erosion. This means that ecosystems become more resilient to the effects of weather extremes in a changing climate.

Studies show that sand dam sites have consistently, statistically significant, and substantially higher vegetation cover during periods of water scarcity than at control sites. This 'greening effect' has been found to result in ecosystems with 2.5 times greater resistance to drought.

We want many more communities to benefit from the construction of sand dams. This means that we will need to work differently in the future, with more emphasis on influencing other organisations that can bring about widespread application of sand dams in water and soil conservation.

Extending our impact means that we need to change our ways of working. So far, our main activity has been to ***enable*** the funding and building of sand dams by raising funds and working with local partners in target countries. This will continue to be an important part of our work in the future.

We will also continue and expand our work to ***pioneer*** sand dams as a solution to achieving water security in drylands by drawing on the extensive body of existing evidence and knowledge; commissioning new research to provide rigorous, peer-reviewed evidence; piloting new programmes; and producing practical guidance.

To achieve a step-change in the scale of our impact, we will place much more emphasis on working to ***influence*** organisations that are capable of bringing about wide-scale construction of sand dams, for example, major international development donors, large NGOs, and local and national governments.

Our vision

To support millions of the world's poorest people by helping them to transform their own lives through soil and water conservation in drylands.

Our goals

To build 100 sand dams every year by 2025 through direct support and by influencing others.

To influence the implementation of 1 million sand dams for 0.5 billion people by 2050.

We will continue to pioneer sand dams as a solution to water and soil conservation by developing the necessary evidence and knowledge, and producing practical manuals and guidance for others to use.

We will:

- Fully evidence the impacts and benefits of sand dams, using work done by others and commissioned by ourselves. We need this to demonstrate that sand dams can deliver significant benefits at low cost on a long-term basis.
- Continue to review available evidence by evaluating work already published, and analysing historic data from the Africa Sand Dam Foundation, and others. The main outstanding priorities are:

  - The benefits and impacts on biodiversity and wildlife
  - Empowerment, emancipation, education
  - Groundwater recharge and salinity reduction
  - Human health
  - The effects on local microclimate, the mitigation of natural climatic fluctuations and the mitigation of climate change
  - Soil conservation

- Carry out further research and development where there are gaps in knowledge, both as part of our operational programmes and by developing partnerships with universities and other research institutions.
- Produce evidence-based manuals and guidance and training programmes to support communities and partners in the construction, management and maintenance of sand dams.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers, both for public works and in wildlife reserves.
- Promote sand dams as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.

We will further enable the widespread building of sand dams directly through funding and indirectly through the sharing of knowledge with regional partners.

We will:

- Directly support other organisations to build 100 sand dams every year by 2025.
- Expand our programmes in countries where we have already made an impact, including Kenya, Mozambique, Zimbabwe, Malawi and Ethiopia.
- Launch programmes in new countries, including Tanzania.
- Identify other countries in Africa and in other continents that would benefit from sand dam construction programmes.
- Implement training programmes for communities and partners based on our manuals and other guidance, and further develop systems for remote working and the use of on-line resources.

We will influence and partner with organisations that can bring about much wider application of sand dams in water and soil conservation.

We will:

- Further our understanding of organisations at local, national and international levels that have the potential to contribute to widespread adoption of sand dam technology and develop a global network of competent and technically sound partners.
- Develop close working partnerships with two new organisations every year and build on these to achieve shared goals.
- Provide the support required to develop knowledge and capacity for our partners.
- Develop at least two more centres of expertise across the world in addition to those we are already developing in Kenya, Ethiopia and Zimbabwe.
- Establish a means of accreditation and develop a network of accredited sand dam experts.

We will develop our organisation and the funding needed to achieve our vision and goals.

We will:

- Develop a funding strategy that addresses immediate funding challenges and develops a sustainable source of funding to support our Strategy objectives for the future.
- Increase the unrestricted income needed to cover the costs of running the organisation.
- Secure key multi-year funding partners, initially to fund pilot projects, then partners to be self-funding after successful completion of pilot projects: 50% after 3 years; 80% after 5 years; and 100% after 7 years.
- Develop and retain the necessary technical expertise through our own people and through access to experts across the world.
- Invest in digital technology to support our programmes, communications and operations.

Who we will work with

To achieve our ambitious goals we will work with and seek the support of others.

In developing the evidence and knowledge to pioneer the use of sand dams, we will work with academic institutions, including universities and research organisations.

In enabling the building of new sand dams we will continue to work with in-country partners, including local government organisations and NGOs that specialise in sand dam construction, such as the Africa Sand Dam Foundation in Kenya.

In our work to influence others to invest in the large-scale building of sand dams we will seek the support of international institutions and development donors. We will work with national governments responsible for policy and planning in areas such as water resources, road construction, nature conservation, and agriculture. We will also work with other international charities where we share related goals.

The funding we need to achieve our Strategy objectives.

As a not-for-profit organisation, we rely on funding from grants, donations and other charitable sources to carry out our work. We will need to increase the level of funding we receive to achieve our Strategy goals.

We will need to grow our annual income to £2.5 million to directly fund and influence the construction of 100 dams every year by 2025.

With the completion of pilot programmes in new countries and the adoption of landscape-scale approaches, we will aim to achieve significant upscaling of our activity and influence and to generate an income of £5 million every year by 2030.

We will also need up to £100,000 every year to fund important research projects that will give us the vital evidence and information we need to support our work.

We will know we are succeeding when…

- We have achieved our goals of directly funding and influencing the building of 100 sand dams every year by 2025.
- We have acquired the necessary evidence from our research to demonstrate the value and effectiveness of sand dams that will convince others to invest in their construction.
- Sand dams are recognised by the United Nations as an important solution to water and soil conservation in drylands across the world.
- 90% of sand dams are supervised by accredited engineers.
- We have established five new centres of expertise to support our global leadership on sand dams.

Our Theory of Change: Model of development

Problem:

Dryland communities lack year-round access to local, safe water, threatening their wellbeing and livelihoods.

Approach:

Empowering dryland communities to transform their own lives

Inputs:

Holistic land management
Sand dams
Terracing
Tree nurseries

Rainwater harvesting solutions
Sand dams
School water tanks
Rock catchments

Climate-smart agriculture
Livestock productivity
Producing fruit & veg
Crop diversity

Outcomes:

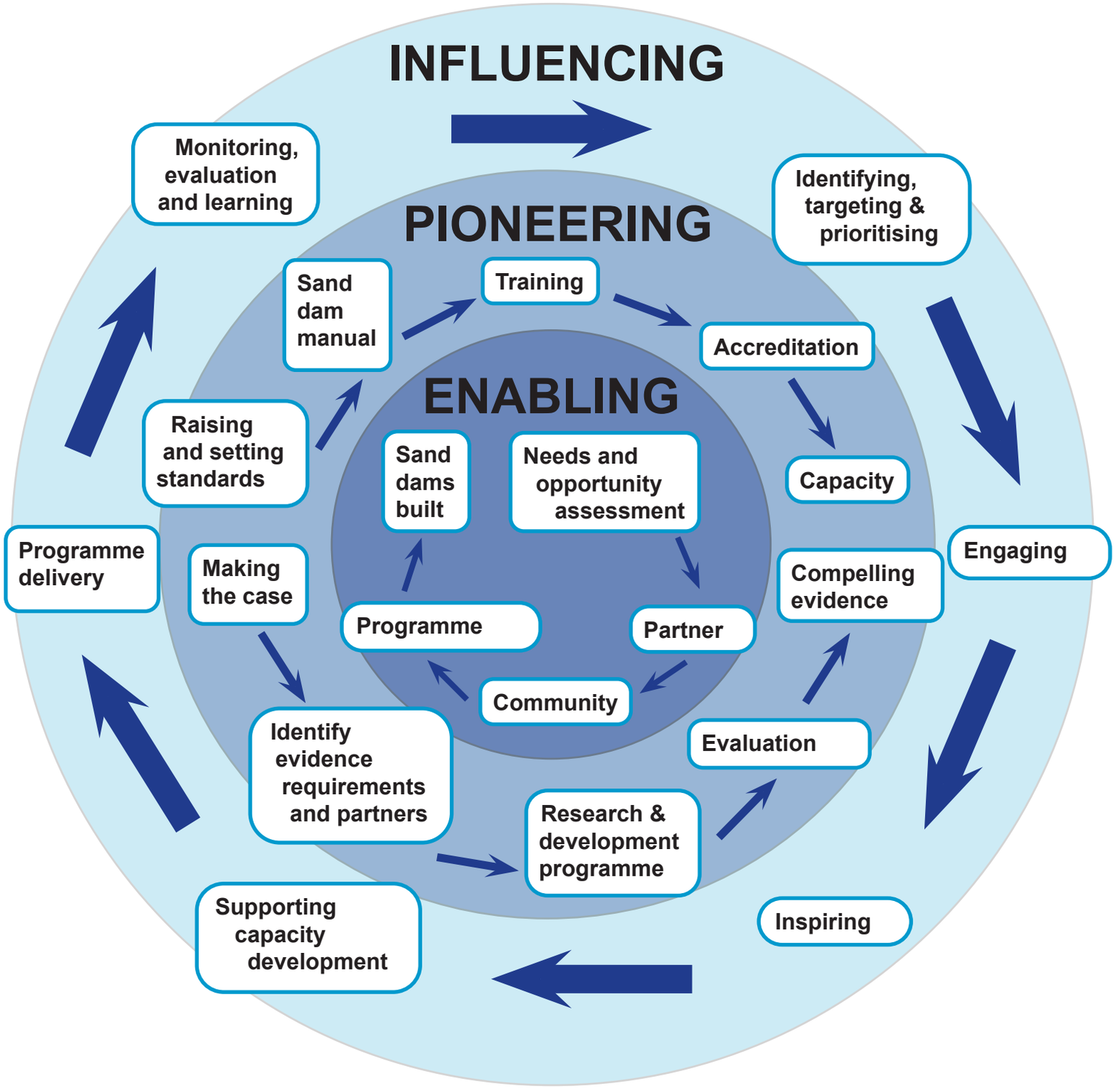
Soil & water conservation

Water supply

Food production

Impacts:

Our Theory of Change: Strategy



Our Vision: To support millions of the world's poorest people, by helping them to transform their own lives through water and soil conservation in drylands.

Transforming lives.

Nature-based solutions (NbS) are increasingly highlighted as key to addressing global challenges while also improving and supporting the local environment; but what are they, and can sand dams be considered a nature-based solution?

The International Union for Conservation of Nature (IUCN) defines nature-based solutions as solutions that *"address societal challenges through actions to protect, sustainably manage, and restore natural and modified ecosystems, benefiting people and nature at the same time".* Furthermore, *"they target major challenges like climate change, disaster risk reduction, food and water security, biodiversity loss and human health, and are critical to sustainable development."*

A mature sand dam can provide a year-round supply of clean safe drinking water for communities close to their homes. The water can also be used to improve the lives and health of livestock, enable communities to grow fresh fruit and vegetables, leading to improved diets, and healthier communities. Time spent collecting water reduces, enabling people to spend more time on their farms, or engaging in other income generating activities; and for children, more time can be spent in school focusing on their education. See here and on page 15 some of the impacts from our sand dam programmes:

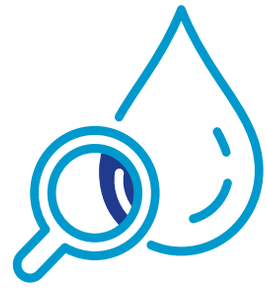
Water Availability:

73% reduction in average time to collect water from 298 minutes to 80 minutes.

Average of 291 more litres of water per day is available for each community since sand dam construction in the driest months.

Hygiene and Sanitation:

Water stored within the sand of sand dams meet **WHO standards** for drinking water and is safe to drink.



(Source: An Assessment of the Microbiological Water Quality of Sand Dams in Southeastern Kenya; Cranfield University, 2018)

64% reduction in the number of households that have fallen sick in a 6-month period.

Hygiene Index Score* increased from **20% to 79%**

*This is a score used to assess people's hygiene knowledge and practices. It includes questions around handwashing, storing water and food safely, and household sanitation facilities. The higher the score, the higher the level of knowledge and hygiene practices being implemented in a household.

13% **13% reduction** in households having to skip meals

23% **23% reduction** in households having to reduce the size of meals

20% **20% reduction** in households having to borrow food

Sand dams also naturally raise the water table, therefore encouraging and enabling vegetation growth, and providing water and food sources for insects, birds, and mammals; thereby leading to increased biodiversity and restoration of degraded lands.

Sand dams are therefore a nature-based solution that enables dryland communities to transform their own lives. They are an important solution for local people, flora and fauna that supports them to adapt and become more resilient to a changing climate.

£

28% reduction in the number of households living below the poverty line.

£20

50% of households living off less than 3,000 Kenyan Shillings (approx.£20) per month at Baseline, **down to 13%** of households at Evaluation.

112% increase in the number of women feeling **hopeful** about their future.

44% increase in the number of women feeling **empowered**.

To read more about our programme impacts since 2002, see our full impact report at:
www.sanddamsworldwide.org.uk/impact-report-2022

"Before, it was difficult to grow crops because you were relying on the rains (and sometimes rainfall wouldn't come). But now, because of the water from the sand dam, life is easy. I have enough water to drink and grow vegetables, like tomatoes and carrots. I am very happy, because it is something which has changed the lives of the community."

Florah Moyo, community member, Zimbabwe.

Financial review.

Catherine Ngina, member of Ngoni North self-help group, southeast Kenya.

We achieved a 22% increase in total income with a 30% increase in restricted income in 2023/24.

The results of the year's operations are set out in the attached financial statements.

We are pleased to report a 22% increase in total income, generating an income of £1,440k compared with £1,183k the previous year. This year we achieved a surplus of £49k, a turnaround from a deficit of (£192k) last year. Our reserves increased to £398k in 2023-24 from £363k in 2022-23 driven by a 5% increase in unrestricted income.

Despite a year of challenges in the fundraising environment we secured restricted income of £1,013k, a 30% increase from £778k the previous year.

	2023/24 actual £000	2022/23 actual £000	2022/23 to 2023/24 Movement	%
Total income	1,440	1,183	257	22
Total expenditure	1,391	1,375	(16)	(1)
(Deficit)/surplus	49	(192)	241	

Expenditure

Overall expenditure for the year ended 31 March 2024 was £1,391k, an increase from £1,375k the previous year. We spent 3% less than last year on charitable activities, a decrease from £1,188k to £1,149k. This year our core costs increased by 26%, driven by the recruitment of a Fundraising Manager and a Programmes Manager. We also awarded inflation-linked pay rises to our team. The cost of raising income as a percentage of total income raised in the year increased from 16% in 2022/23 to 17% in 2023/24.

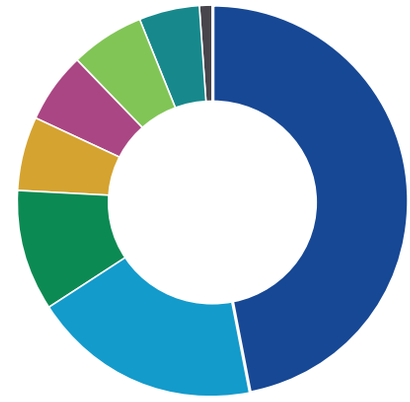
Our support to overseas programmes increased by less than 1% from £1,102k in 2022-23 to £1,111k in 2023-24. This year we reduced our investment in the southeast Kenya programme as ASDF constructed fewer but larger dams. We completed our pilot programmes in Ethiopia and Mozambique and began the scale up of our programme in Malawi. In Tanzania we constructed two sand dams in our pilot programme.

Overall, we spent £48k less than last year on pioneering expenditure due mainly to a 74% decrease in knowledge sharing expenditure. Unlike the previous year we did not plan significant knowledge sharing activities programmes across the final year of our pilot programmes. This year we were not able to develop any new research projects due to the lack of funding, however we plan to invest in developing research projects in 2024/25.

Charitable expenditure as a % of total expenditure

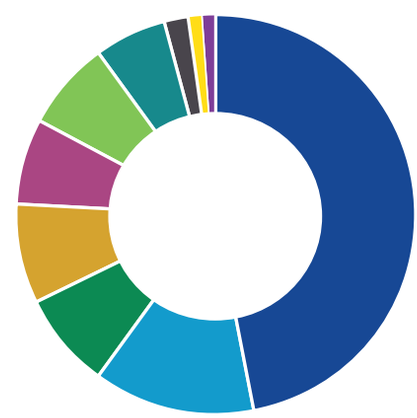
	2023/24 £000	2022/23 £000
Total spend on charitable activities	1,149	1,188
Total spend	1,391	1,375
Ratio	**83%**	**86%**

2023/24 Actual charitable expenditure: £1,149k



- 47% Community Food and Water, Kenya
- 19% Sand dam scoping, Ethiopia
- 10% Sand dam pilot, Malawi
- 6% Building sand dams, Zimbabwe
- 6% Building sand dams, Mozambique
- 6% Knowledge sharing
- 5% Sand dam feasibility, Tanzania
- 1% Promoting sand dams
- <1p Sand dams for wildlife, Kenya
- <1p Evidence & research

2024/25 Planned charitable expenditure: £1,515k



- 47% Community water and food, southeast Kenya
- 13% Piloting sand dams, Ethiopia
- 8% Piloting sand dams, Malawi
- 8% Piloting sand dams, Tanzania
- 7% Restoring degraded lands, Zimbabwe
- 7% Sand dams for wildlife
- 6% Building sand dams capacity, Mozambique
- 2% Evidence and research
- 1% Knowledge sharing
- 1% Promoting sand dams

Income

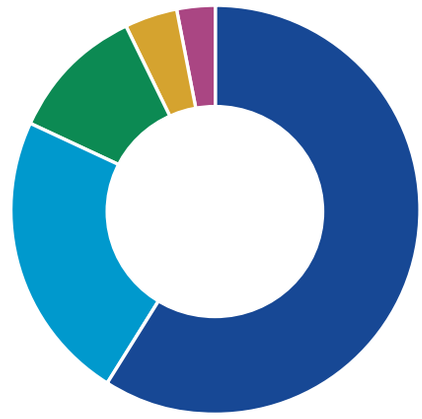
Income for the year ended 31 March 2024 amounted to £1,440k compared with £1,183k in the previous year. This was a 22% increase on the previous year with increases in income from Trusts & Foundations (51%), Individual Giving (6%), Rotary (96%) and with decreases in income from Small Governments (54%), Corporates (19%) and Expeditions (9%)

Small Governments income decreased to £51k in 2023-24 from £110k in 2022-23.This year we did not receive grant instalments from Jersey Overseas Aid (JOA) as we used restricted funds received in previous years to complete our pilot programmes in Mozambique and Ethiopia. Small Government income includes a £51k Guernsey Overseas Aid Commission grant to co-fund our programme in Malawi.

Trusts and Foundations income was boosted by two Medicor Foundation grants: £90k, which was the third installment of a £350k three-year grant supporting our work to increase food and water security in Kenya, and £70k, which was the second installment of a £170k three-year grant supporting our pilot programme in Tanzania. We are also pleased to share that we received two grants this year from Mr and Mrs Butt, through The Calleva Foundation: £118k which is the third installment of a three-year grant for our programme in Kenya, and £75k to fund a sand dam road crossing in Kenya.

Income raised from charitable activities this year includes a £60k donation from JOA to fund a sand dam expedition in Kenya in June 2023. A further £13k was raised from the March 2024 Sand Dams Worldwide expedition in Kenya.

Income stream mix: 2023/24



59% Trusts & Foundations
23% Individual donors
11% Other income
4% Small Governments & Institutions
3% Rotary

Income stream mix

	2023/24 Total £000	2022/23 Total £000	% Variance
Small Governments & institutions	**51**	110	-54%
Corporates	**72**	89	-19%
Trusts & foundations	**853**	566	51%
Rotary	**49**	25	96%
Individual donors (including legacies)	**329**	311	6%
Other income (including expedition income)	**86**	82	5%
Total income	**1,440**	**1,183**	**22%**

Where every £1 went in 2023/24

39p Community water and food, southeast Kenya
17p Costs of generating funds
11p Sand dam pilot, Ethiopia
9p Sand dam pilot, Malawi
8p Restoring degraded drylands, Zimbabwe
7p Building sand dams capacity, Mozambique
6p Sand dam pilot, Tanzania
3p Pioneering sand dams
<1p Sand dams for wildlife, Kenya

Where every £ went in 2023/24

For every pound Sand Dams Worldwide spent in 2023/24, **83p** went directly to our charitable activities:

- Enabling dryland communities to build sand dams, access safe water close to home, and grow more food to feed and support their families
- Gathering evidence to influence more organisations to implement sand dams wherever they can be a solution to water scarcity
- Sharing our knowledge and expertise, to help other organisations to build sand dams – so that we can enable more people around the world to access safe water, more quickly.

17p was spent on raising more funds for our work – which has succeeded in securing large grants for the next financial year, and developing new funder relationships to strengthen our funding mix going forward.

It was also used for communicating the impact of our work via our website and social media to spread the word about sand dams, to encourage others to build them, and attract new donors.

Donation and legacies fundraising

Expenditure on donation and legacies fundraising includes the costs of fundraising campaigns, marketing and communications.

These costs are spread over the differing income streams.

	2023/24 Total £000	2022/23 Total £000
Small governments & institutions	51	33
Trusts & foundations	82	54
Rotary	8	7
Individual donors	70	63
Corporate	4	3
Community fundraising	2	-
Total	**217**	**160**

Fundraising targets

The Charity achieved 103% of its fundraising target of £1,393k for the year. The increased funding from Trusts and Foundations, individuals and Expeditions was offset by the decreases from Small Governments, Corporates and Rotary.

	2023/24 actual £000	2023/24 target £000	% achieved
Small governments & institutions	51	240	**22%**
Trusts & foundations	853	658	**130%**
Individual donors	329	255	**129%**
Rotary	49	50	**98%**
Corporates	72	118	**61%**
Expeditions	73	68	**107%**
Other	13	4	**325%**
Total	**1,440**	**1,393**	**103%**

Fundraising cost as a percentage of 2023/24 total donation and legacies income

The Board's target is to reduce the cost of raising donation and legacies income as a percentage of income to 15%.

The total cost of raising voluntary income as a percentage of 2023-24 total donations and legacies income stands at 16%. This is 1% more than the previous financial year.

	2023/24 £000	2022/23 £000
Cost of raising donation and legacies income	217	160
Donation and legacies income	1,367	1,103
Ratio of spend to income	16%	15%

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by Sand Dams Worldwide for a specific purpose. Restricted funds have increased by £14k from £399k at the end of 2022-23 to £413k at the end of 2023-24 due to a 30% increase in restricted income from £778k last year to £1,013k this year.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of Sand Dams Worldwide Ltd and which have not been designated for other purposes. Unrestricted funds have increased by £35k to £398k at the end of 2023-24 from £363k in 2022-23.

Reserves policy and going concern statement

Reserves are needed to bridge the gap between core cost expenditure and the receiving of income and to cover other unplanned cash flow pressures. The Trustees consider reserves of six months of current year core costs (employment, accommodation and administration) as the preferred minimum level and 12 months as the preferred maximum level.

	2022/23 actuals months	2023/24 actuals months	Better/Worse than minimum target months	2024/25 Budget months	Better/Worse than minimum target months
Reserves vs annual core costs (Policy 6 months)	11.1	12.3	**6.3**	9.15	**3.15**

It is recognised that ongoing work is required in order to continue to meet the reserves target.

Our reserves increased by £35k due to a 5% increase in unrestricted income. Recognising that it would be challenging to raise unrestricted funds given the cost of living crisis and rising inflation, we continued to invest in developing more sustainable funding sources by reactivating lapsed donors, converting trusts to multi-year funders where possible and seeking new trusts, major donors and corporate support. With the expansion of our work into new countries we remain focused on developing new funding opportunities to cover our long-term programme funding needs over the coming years.

The Trustees also monitor the total available funds in relation to previous year total expenditure and consider four months as the minimum level and eight months as the preferred maximum level of available funds. The Trustees consider the target for reserves and available funds to be six months to maximise cost efficiencies across the board.

The performance of available funds against the policy is as follows:

	2022/23 actuals months	2023/24 actuals months	Better/Worse than target months	2024/25 Budget months	Better/Worse than target months
Available funds vs annual expenditure (Policy 4-8 months)	6.72	7.08	1.08	4.56	-1.44

The Consolidated Balance Sheet shows net assets of £814k. The Trustees have reviewed the circumstances of the Group, and consider that adequate resources continue to be available to fund the activities of the Group for the foreseeable future. The Trustees are of the view that the Group is a going concern.

Risk management

The Trustees have a structured approach to fulfil their risk management responsibilities. This involves a quarterly review of these risks at Board meetings, which:

- Seek to identify the major risks facing the charity.
- Assess the likelihood and severity of the risks involved.
- Review the existing controls and actions that the charity has in place to mitigate the risks.
- Identify and implement any further actions required to limit risk.

The Trustees confirm that they have policies and systems in place to mitigate the major risks facing the charity which they have identified:

- Overseas political situations can disrupt the work being undertaken through our grant funding. We carefully and continually monitor the circumstances in each of the countries in which we work and respond accordingly.

- 59% of our income comes from Trusts and Foundations, 23% from individuals and 4% from small governments, while the remainder comes from corporates and Rotary clubs within Rotary International Great Britain and Ireland. A lack of diversity and the financial implications if one or more of these grants stops provides a revenue risk to the organisation. Measures are now in place to increase and diversify our funding.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of paying out grants, are holding all funds in short term bank deposits. Currently they are all on deposit with the Co-operative Bank in the UK.

Grant management policy

The majority of Sand Dams Worldwide's charitable activity is carried out by providing grants to other organisations. Grants may be financial or in kind. Grants are only made to legally recognised and constituted charitable organisations, unless approved by the Board. A thorough assessment process is conducted prior to any decision being made and grants will only be given once it has been established that:

- The proposed organisation and opportunity have successfully proceeded through Sand Dams Worldwide's engagement process.
- The proposed project fits with Sand Dams Worldwide's vision, charitable objects and strategic priorities.
- The organisation has the necessary skills, knowledge, experience and capacity (technical, operational, managerial, financial and logistical) to carry out the proposed activities, or demonstrates the willingness and capability to develop these capacities with our support.
- The organisation has developed clear plans and budgets for the project and is able to demonstrate sufficient operational and financial processes to manage the plans and budgets efficiently and effectively.
- The organisation complies with our policies, especially regarding anti-bribery.
- The organisation is willing and able to provide sufficient information and evidence to enable fundraising applications and reporting to meet Sand Dams Worldwide's and donors' needs.
- The organisation is willing and able to provide regular reporting in accordance with Sand Dams Worldwide's monitoring and evaluation process.

All grants are subject to Sand Dams Worldwide having sufficient funds and capacity. All grants follow an approval process involving the Senior Management Team, the Chief Operating Officer and/or the Board, depending on the grant value. Sand Dams Worldwide does not accept applications for funding but does respond to those organisations who wish to engage with Sand Dams Worldwide with a view to future funding.

Fundraising statement

Sand Dams Worldwide appreciates the generosity and commitment of the individuals and organisations that support our work and with whom we aim to build lasting and transparent relationships. Our fundraising activities include direct marketing appeals to individuals who have already expressed an interest to support our work; we seek donations and grants from major donors, companies, charitable trusts, governments and institutions; and we encourage people to participate in events to raise funds on our behalf. We strive for best practice in fundraising. We are registered with the Fundraising Regulator and adhere to its Code of Fundraising Practice. We send our supporters updates demonstrating the impact of their support. We keep supporters' data secure and do not sell or share it for marketing purposes. We value feedback from supporters, and we review our fundraising activities in line with any feedback and complaints.

Overseas programmes.

Patricia Musau, member of Ukava Wa Kithoni self-help group, southeast Kenya.

Community water & food – southeast Kenya.

Elizabeth James, member of Mbaikini Joint self-help group, southeast Kenya.

A long walk for water

In Kenya, 71% of the population live in rural areas. During the dry season, women and girls can spend up to 12 hours travelling long distances each day to collect water which is often unsafe to drink. This leaves little time for farming, other income generating activities or for going to school and maintains a dependency on food aid.

Creating opportunity and hope

We are supporting rural communities in Makueni, Machakos and Kitui counties of Kenya to harvest rainwater and grow food.

To date we have enabled the construction of 1,232 sand dams, 15 rainwater harvesting rock catchments, and 211 school water tanks, bringing safe water close to home for 1,083,383 people.

About our partner

Africa Sand Dam Foundation (ASDF) is our partner in southeast Kenya. ASDF work in rural dryland areas to empower marginalized communities to sustainably improve environments and livelihoods.

Sand Dams Worldwide and ASDF have a strategic partnership based on shared values and philosophy. Together we have committed to pioneering sand dams worldwide and we support ASDF's capacity to provide technical expertise for the siting, design and construction of sand dams by other organisations. ASDF also play a key role supporting our pilot programmes across Africa.

Major donors

Medicor Foundation, Mr and Mrs Butt through The Calleva Foundation, The Dulverton Trust, Rotary Clubs within Rotary International in Great Britain and Ireland, and funds raised through The Big Give Anchor Match Fund.

Veronica Ngonyo, member of Iiani Village self-help group, southeast Kenya, on her flourishing farm.

This year ASDF were able to construct 45 sand dams across the Makueni, Machakos and Kitui counties of Kenya, improving water access and availability for communities. Sand Dams Worldwide also enabled a second sand dam road crossing this year, to provide vital infrastructure whilst also bringing all of the benefits of a sand dam to rural communities.

This year has not been without its challenges, with fewer funding opportunities for our work in Kenya restricting the number of dams that could be constructed over the year.

Sand Dams Worldwide have been able to support ASDF in the construction of a further 3 school water tanks this year, providing clean water for 499 children attending these schools and reducing the burden on young people to find water to bring to school each day.

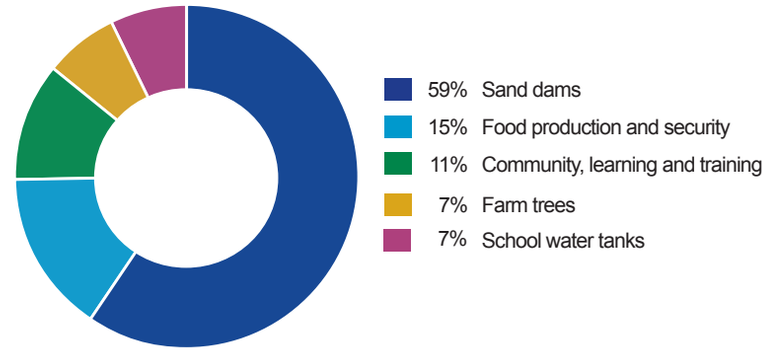
Alongside sand dam construction, self-help groups have been supported with training in conservation agriculture and drought tolerant crop production. They have also continued to implement terraces on their farms and at sand dam sites to reduce soil erosion and conserve water, so that they can improve their land and their livelihoods.

2023/24 Plans

£594k	65	4	21,963
Investment	Sand dams built	School water tanks	People with safe water

2023/24 Achievements

£542k	45	3	20,130
Investment	Sand dams built	School water tanks	People with safe water



2024/25 Plans

£712k	65	9,811
Investment	Sand dams built	People with safe water

Sand dams for wildlife.

An African elephant in Tsavo National Park, Kenya.

Fragile ecosystems and critical land for wildlife

The Tsavo Conservation Area (TCA) in southeast Kenya comprises Tsavo East, Tsavo West and Chyulu Hills National Parks in southeast Kenya. Tsavo is a critical area for wildlife populations, including being home to Kenya's largest single population of elephants. It is also home to the unique iconic "Big Tuskers" as well as to many other "high value" species including 18% of Kenya's Black Rhino, along with Hirola, Grevy's Zebra, Wild Dog and much more.

The region is vast and arid, with persistent shortage of water for wildlife, which is compounded by climate change, and habitat and vegetation loss; all of which threaten this fragile ecosystem and the wildlife dependent upon it.

Water for wildlife

In 2019 we started working with Tsavo Trust to introduce sand dams to the TCA with the overall aim of improving water sources and restoring degraded land for the large wildlife populations, including elephants and black rhino which live in and depend upon the area.

About our partner

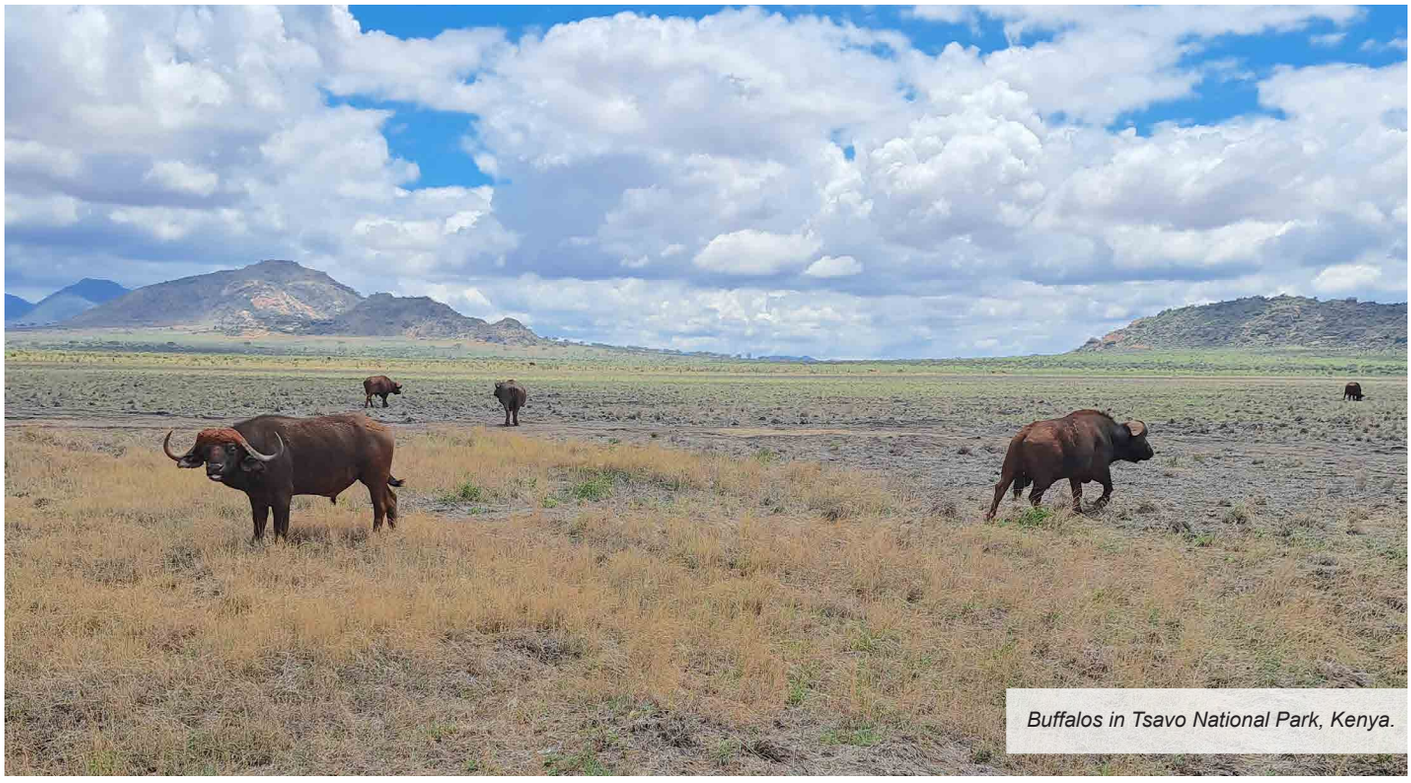
Tsavo Trust, founded in 2012, is a Kenyan not-for-profit conservation organisation working as a trusted partner of the Kenya Wildlife Service (KWS). Tsavo Trust provides core support to secure wildlife, habitat and key communities in Kenya's vast TCA.

Together with Tsavo Trust and ASDF we are constructing sand dams across Tsavo National Park (both East and West). Areas within the park that are known to be particularly important for elephants and black rhinos are prioritised during the sand dam site selection process.

The objectives of the sand dam programme are two-fold: to provide sustainable year-round water for the wildlife living in the park, and to restore degraded and fragile land by enabling vegetation re-growth.

Major donors

Individual Giving Appeal Donors.



Buffalos in Tsavo National Park, Kenya.

To date 13 sand dams have been constructed in Tsavo National Park (East and West), three of which we have directly funded, and the last of these was built in May 2022.

This region of Kenya has experienced an intense and prolonged drought, with rains having failed for four years. However, in early 2024, the rains arrived and the whole TCA experienced good rains, resulting in the dams maturing and holding good water reserves.

Following visits to the area, it is now clear to see that sand dams are proving to be an effective technology for harvesting and storing rainwater in this area; and providing a source of water for wildlife well beyond the end of the rains. Over time, these dams will also enable vegetation growth, which will support the restoration of degraded lands and provide more food for wildlife populations. The sand dams are starting to deliver against the planned objectives:

- To ensure a year round water supply for wildlife
- To improve water distribution for wildlife in Tsavo Conservation Area.
- To boost vegetation regrowth along seasonal water channels.
- To enable seasonal rivers to flow again

And the next step is to demonstrate this with evidence.

Over the last year, together with Tsavo Trust we have developed and agreed a monitoring plan to collect regular data and build up the evidence base to demonstrate sand dam impact, and the delivery against the planned objectives. The plan includes installing camera traps at dam sites to record the wildlife accessing and using the dams; and also a camera trap has been installed at a planned dam site, to build up baseline data that we can compare against once the dam has been built.

Other monitoring activities include: quarterly aerial photographs, transect drives, and NDVI calculation (a measure of how green an area is) to understand vegetation growth and the re-greening of the area.

2023/24 Plans

£30k Investment

1 Sand dam built

2023/24 Achievements

£7k Investment

0 Sand dams built

2024/25 Plans

We plan to commence dam building in the area, and to deliver against the monitoring plan to build up evidence of sand dam impact over 12 months.

£108k Investment

3 Sand dams built

Scaling up sand dams – Ethiopia.

Buno Gori, Mukecha community member, Ethiopia.

Living in extremes

Ethiopia covers a diverse range of landscapes, cultures and climates. These include some of the hottest and driest areas on Earth. In South Omo Zone, pastoralist communities travel for many kilometres across degraded land in search of water, as well as suitable grazing for their livestock.

Implementing a new project

This year we completed our pilot sand dam programme in Ethiopia, with our in-country partner, Action for Development. The project supported pastoralist communities to implement sustainable land management techniques in addition to constructing sand dams, helping to improve their food production and water security whilst also protecting critical ecosystems.

About our partner

Action for Development (AFD) work on water and food security, natural resource management and sustainable livelihoods programmes across Ethiopia. Active since 1997, AFD have previously constructed over 20 sand dams.

Major donors

Jersey Overseas Aid, the Isle of Man Government and The Beatrice Laing Trust.

Oyto Bere, Alteargude community member, Ethiopia.

This year marked the final year of our pilot programme in southern Ethiopia. We had originally set out to support four communities for the duration of the project, however in the final year we had the opportunity to also support a fifth community.

Two sand dams were completed this year, bringing the total number of sand dams constructed since the pilot launched in 2020 to five. Following recent rains experienced in the region, all five sand dams are providing these communities with water to use, improving access to water for over 9,300 people.

In addition to sand dam construction, members of the five communities have been supported to implement a range of environmental protection measures to help protect and restore the surrounding environment – constructing over 17,000 meters of soil and water conservation measures and planting over 13,000 trees. Community members also received training in conservation agriculture to help increase their crop productivity, and were supported to increase fodder production, providing a vital source of food for their livestock.

As part of the programme AFD have also been taking part in our certification programme, with training and support from our strategic partner Africa Sand Dam Foundation, and we are delighted to report that following the completion of the fifth dam AFD are now certified in sand dam siting, design and construction – a critical step in supporting our plans to scale up sand dam construction in Ethiopia. An external evaluation completed at the end of the project said: *"The project has had a positive impact on the target communities. The effects of the enhanced access to clean water and the various other project interventions have improved people's food security and health, and have had a positive impact on the natural environment."*

2023/24 Plans

£136k	1	1	3,179
Investment	Sand dam funded	Sand dam built	People with safe water

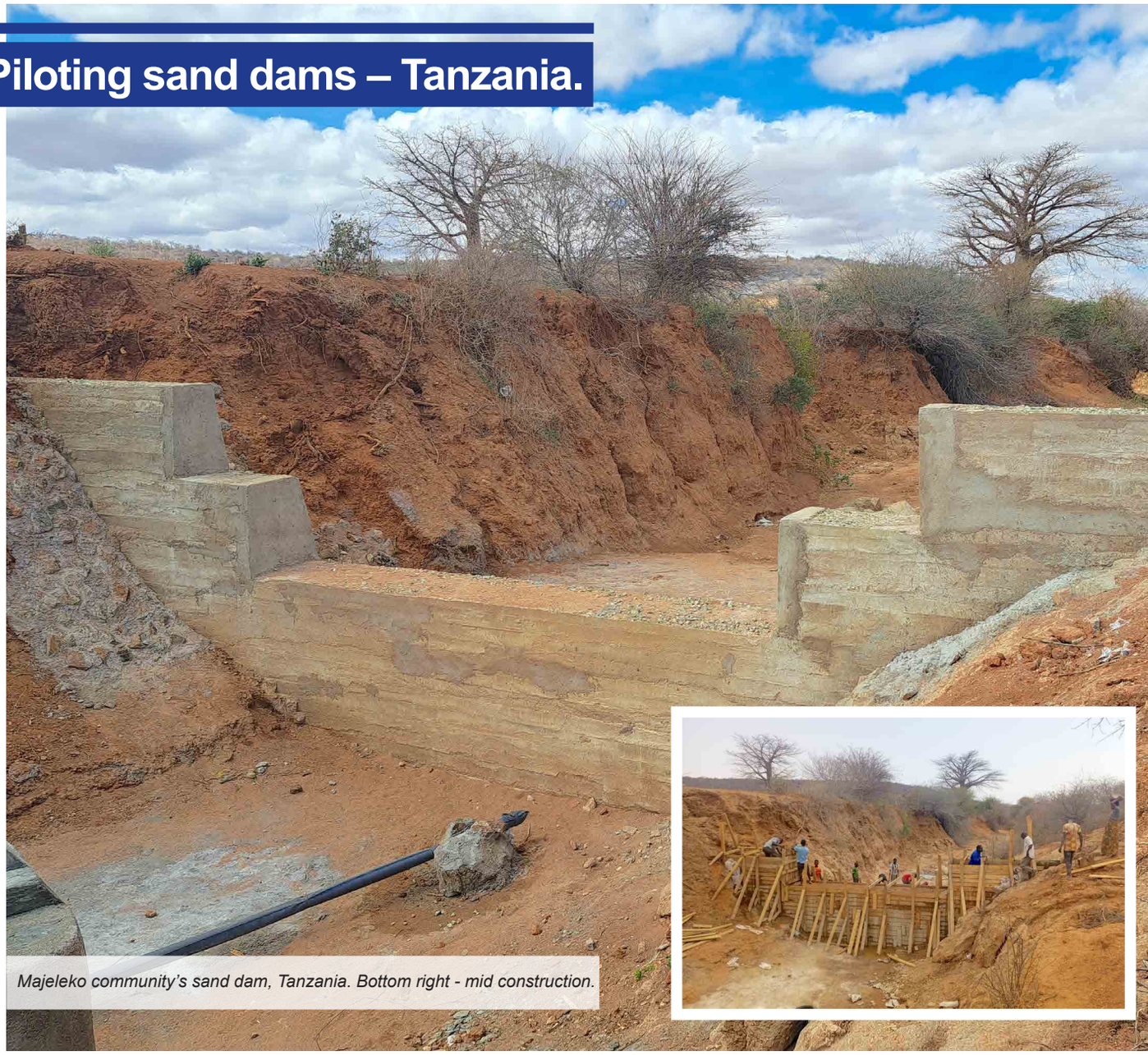
2023/24 Achievements

£151k	2	2	3,179
Investment	Sand dams funded	Sand dams built	People with safe water

2024/25 Plans

£190k	2	2	2,400
Investment	Sand dams funded	Sand dams built	People with safe water

Piloting sand dams – Tanzania.



Majeleko community's sand dam, Tanzania. Bottom right - mid construction.

Potential for sand dams in a new region

Small-scale farming forms the core of the Tanzanian economy and is a source of food, in addition to providing employment opportunities, for about 75% of Tanzanians. Yet climate change poses a significant threat to this. Many communities living in rural areas are dependent on rain-fed agriculture for farming, and so, as rainfall becomes increasingly erratic and periods of drought become more frequent, their livelihoods are at an even greater risk.

Feasibility study

This pilot project involves the construction of four sand dams to improve the water supply for four communities and complements an existing project working with women-only groups. The aim is to improve the agricultural productivity and the variety of crops that can be grown, both of which are constrained by a lack of available water.

The longer-term plan is to develop a full programme of sand dams which can offer a sustainable solution to the water poverty currently experienced in the drylands of Tanzania.

About our partner

Sustainable Agriculture Tanzania (SAT) is a Tanzanian organisation that has supported small-scale farmers since 2011. SAT educates farmers in sustainable and organic farming practices, aimed at increasing food production and income. SAT currently reaches more than 90,000 small-scale farmers, leading the way for agro-ecological farming in East Africa.

Major donors

Medicor Foundation.

Iyenge community members at their shallow well (that is connected to their sand dam in the background), Tanzania.

We have now completed the first two years of this three year pilot programme. During 2023/24, we constructed two sand dams, bringing the total number of sand dams constructed under this programme to three.

Monitoring data is already demonstrating the impact these dams are having, with 1,470 households reporting improved access to water. As the three dams constructed to date continue to mature, we expect this number to rise.

The increased water supply is also improving food security with 73% of beneficiaries surveyed now able to plant vegetables during the dry season, while 43% are now able to store enough food to last 11 months of the year - an increase from 23% at the start of the project.

The key activities for 2024/25 are to train the new team members, with the aim being that the SAT team will be certified by the end of the project, and to complete the construction of the final two sand dams.

2023/24 Plans

£91k	2	3,780
Investment	Sand dam built	People with safe water

2023/24 Achievements

£80k	2	5,880
Investment	Sand dam built	People with safe water

2024/25 Plans

£115k	2	3,465
Investment	Sand dams built	People with safe water

Community water & food – Mozambique.

Jetá Martimho, member of Nhamatiquiti community, Mozambique.

Unreliable rain

Mozambique encompasses many diverse geographies. Common to all the provinces is a pattern of variable and unreliable rainfall, which contributes to water scarcity and worsens vulnerability to drought, especially for the rural poor. About 63% of the population of Mozambique live below the poverty line and approximately 65% live in rural areas.

A cost-effective solution

In Mozambique we are supporting communities to achieve water and food security by building their own sand dams.

Our pilot programme is being implemented in the Manica Province, in the south-west of Mozambique. Manica is semi-arid with just one rainfall season a year. Access to potable water is very low with just 44% of the population having access to a supply of safe water.

We are therefore working with Micaia Foundation to pilot sand dams in this province and to develop a longer-term programme.

About our partner

Micaia Foundation are a Mozambican NGO working in the south-west province of Manica. They work with rural communities in a number of areas, including agriculture, natural product enterprises and practical conservation.

Sand dam technology is new to Micaia Foundation but complements their existing programmes very well. This partnership will develop the capacity and skills of Micaia Foundation in the siting, design, and construction of sand dams.

Major donors

Jersey Overseas Aid Commission and Fondation de France (formerly Fondation Ensemble).

Tome Fianias, member of Nhamatiquiti community, Mozambique.

This year we completed our pilot programme in Mozambique working with the Micaia Foundation. Two sand dams were also constructed with two new communities, bringing the total number of sand dams built under this pilot programme to four. To our knowledge these are the first sand dams to have been constructed in the Manica Province of Mozambique. Once the dams have matured they will play a key role in improving water access for over 5,000 people across these communities

The external evaluation of the project reported that *"Sand dam technology is already proving viable in the current context in Mozambique. Potential benefits from the use of this cost-effective, low-invasive technology can be realised in terms of improving peoples' health and well-being, improved food-security, greater social cohesion and more".*

Significant progress has also been made under the pilot programme in building the capacity of the Micaia Foundation in the siting, design and construction of sand dams and in the delivery of sand dam programmes in the landscapes in which Micaia work.

In 2024/25 we plan to begin scaling up the programme in Mozambique. Continuing to work with the Micaia Foundation we plan to build three sand dams with new communities over the next two years.

2023/24 Plans

£101k	2	2,700
Investment	Sand dams built	People with safe water

2023/24 Achievements

£93k	2	1,266
Investment	Sand dams built	People with safe water

2024/25 Plans

£94k	1	1,200
Investment	Sand dam built	People with safe water

Restoring degraded lands with sand dams – Zimbabwe.

Sivumani sand dam, Zimbabwe.

Dwindling resources

Zimbabwe has experienced political and economic instability, which has exacerbated the situation for millions of farmers living below the poverty line. The southern regions in particular suffer from insufficient and unreliable rains, which force rural populations to use unsustainable practices, such as deforestation for livestock grazing and for burning to create charcoal to sell. This leads to widespread land degradation and susceptibility to desertification, damaging local ecosystems and the ability of rural populations to create sustainable sources of income.

A focus on land

We are supporting communities in southern Zimbabwe to construct sand dams and implement land conservation measures and tree planting.

Not only will this create sources of clean water nearby, the regreening effect of sand dams and training in environmental protection measures will help to reverse consistent land degradation and should provide the communities with alternative income streams through sustainable agriculture.

About our partner

Dabane Trust are our partners in Zimbabwe and act as technical consultants for other projects across southern Africa. They work with farming communities in dryland areas to reduce poverty and restore degraded land.

Major donors

Funds raised through The Big Give Christmas Challenge.

Chipo Purira, Sivume community member, Zimbabwe.

This year we supported the Sivume community in Matobo district of Matabeleland South province to construct two sand dams – the Sivumani and Asibambaneni sand dams. Matabeleland South is an area prone to repeated droughts, contributing to widespread water scarcity. In fact, in April 2024, the Zimbabwean President declared a nationwide state of disaster due to a severe drought affecting much of southern Africa, highlighting the importance of supporting communities like this to gain year-round access to clean water, even during droughts.

In addition to constructing their sand dams, the Sivume community were also supported to implement a range of environmental protection measures such as gabions, stone bunds and silt traps, so that they can begin to restore the local environment. 400 trees were also planted across two 0.5-hectare woodlots, including 20 species of indigenous trees and six different types of fruit trees.

To help improve hygiene behaviours within the community and reduce contamination risk at the sand dam sites, community health clubs were established and 55 people received WASH training, covering topics such as hand hygiene, safe water storage and waterborne disease transmission. In just one year, the training led to significant improvements in the Participatory Health and Hygiene Index (a measure of a household's hygiene behaviours), from 25% at baseline to 73% at the end of the project.

2023/24 Plans

£108k	2	900
Investment	Sand dams built	People with safe water

2023/24 Achievements

£108k	2	900
Investment	Sand dam built	People with safe water

2024/25 Plans

£90k	2	3,960
Investment	Sand dams built	People with safe water

Scaling up sand dams – Malawi.

Sitelia Moyo, Nyanthumbi community member, Malawi.

A region of extremes

Chikwawa and Nsanje districts form the Shire valley; a low-lying region characterised by extreme temperatures and unreliable rainfall. With over 80% of the country's population living in rural areas, and the majority of agriculture being rain-fed, a poor rainy season has serious consequences for those already living in poverty. At the other extreme, Malawi can be exposed to severe cyclones and heavy rain seasons, which have the potential to cause widespread flooding, damaging homes, crops, and habitats.

Scaling up sand dams in Malawi

Building on the success of the pilot programme, we are now scaling up our work on sand dams in Malawi, extending our current work with communities in Nsanje and Chikwawa and expanding our work on sand dams into a third district, Neno. This programme aims to build water and food security for communities through the construction of five sand dams alongside conservation agriculture and environmental protection activities. A key objective of this programme is to also to build the capacity of Churches Action in Relief and Development (CARD) in the siting, design and construction of sand dams.

About our partner

CARD are an established organisation that has been working in Malawi for 25 years, supporting communities with relief and emergency services, as well as development programmes in the areas of food security, economic empowerment, environmental management, climate change, health, and water and sanitation.

Major donors

Guernsey Overseas Aid, Roger Raymond Charitable Trust and funds raised through the Big Give Green Match Fund.

Madalitso Matias, Nyanthumbi community member, Malawi.

In 2023 we launched our scale up programme in Malawi, continuing to work with three communities in Chikwawa and Nsanje and laying the groundwork for expansion of our work on sand dams into a third district in Malawi.

We have now completed the construction of the first sand dam under the scale up programme and, ahead of commencing construction, CARD's sand dam team completed a two week residential sand dam training course in Kenya, delivered by our strategic partners, the Africa Sand Dam Foundation. This training is a key component of our capacity building to support the CARD team to become certified in sand dam siting, design and construction by the end of the programme.

In addition to sand dam construction, members of three communities in Nsanje and Chikwawa have been supported to implement a range of environmental protection measures with communities implementing over 1,000 metres of soil and water conservation measures, and planting over 30,000 trees over the last year.

Key activities in the next year include the construction of another sand dam and the launch of project activities in the Neno district.

2023/24 Plans

£137k	1	500
Investment	Sand dam built	People with safe water

2023/24 Achievements

£130k	1	3,948
Investment	Sand dam built	People with safe water

2024/25 Plans

£130k	1	500
Investment	Sand dam built	People with safe water

Pioneering sand dams.

Bona Abera, Alteargude member, Ethiopia.

To enable millions of the world's poorest people living in drylands to transform their own lives, sand dams must become a mainstream water resource technology.

This requires providing robust evidence of their socio-economic and environmental benefits as well as a better understanding of the physical and social environments in which they work. It's also important to build skills and capacity in siting, designing, and constructing sand dams, to enable more sand dams of a high standard to be constructed across the world's drylands.

Evidence and research

This year we have continued to develop new partnerships and connections with universities and other research institutions who can help us to build the evidence base demonstrating and proving sand dam impact, which will be so important for scaling up sand dams and enthusing others to include sand dams as part of climate change adaptation strategies. A recent evaluation for the Ethiopia programme also recognised the importance of this, as one of their recommendations was *"Strengthening and extending SDW's cooperation with academia to ensure learning and visibility of good practice, [and] learning from successful sand dams".*

Promoting sand dams

This year we completed two pilot projects: one in Mozambique and one in Ethiopia. Both projects have been externally evaluated and received positive evaluations, with both evaluations recognising the success of these programmes and the need to scale up. Over the next year we plan to build on all of our programmes by reaching out and engaging with Governments, looking to encourage the inclusion of sand dams in national dryland management plans and climate change adaptation strategies.

Knowledge sharing

Of the three partners that started their sand dam training to become a certified partner, we're delighted to report that Action for Development (AFD), our Ethiopian partner has now achieved certification and can site, design, and construct sand dams without any external support. Two of our other partners, who started their training last year, are now very close to achieving certification; and a fourth partner formally started their training during this year. The certification scheme is a key element to enable us to scale because once partners are certified, then we can put more resources into supporting new partners and introducing sand dam technology to new countries and contexts.

Dlyan Makumbi, son of Wambiti self-help group members, southeast Kenya.

2023/24 Achievements

This year we completed a desk-based feasibility study into scaling up in South America, which included detailed research into country characteristics, including socio-economic and political characteristics, and areas within the countries where sand dams may be applicable. The two countries that appear to be the best fit are Bolivia and Brazil, however both these countries are ranked at least medium on the Human Development Index, making fundraising challenging.

A key achievement was the certification of AFD, our Ethiopian partner, and the first partner to complete the certification process.

Securing funding to progress our research plans, including a Biodiversity Study and Cost Benefit Analysis, has been a challenge this year.

2024/25 Plans

- Secure the funds to start a research study designed to evaluate the impact of sand dams on local Biodiversity

- Secure the funds to deliver a Cost Benefit Analysis of sand dams, which will be critical to influencing Governments and policy makers

- Have two more partner organisations certified by the end of March 2025.

2023/24 Plans

£50k
Investment

2023/24 Achievements

£38k
Investment

2024/25 Plans

£84k
Investment

What we have done so far

268	£1,569	47
People trained	Investment	Organisations supported

SAND DAMS WORLDWIDE Restore Rebuild Regreen

Friends of Sand Dams Worldwide.

In 2023/24, we were delighted to have the exceptional support of the following donors, who each donated £30,000 or more:

Dashlight Foundation.
Guernsey Overseas Aid.
Jersey Overseas Aid Commission.
Medicor Foundation.
Mr and Mrs Butt, through The Calleva Foundation.
Rotary Clubs within Rotary International in Great Britain & Ireland
The Beatrice Laing Trust
The Dulverton Trust.

Agnes Mutonya, member of Ngomani self-help group, southeast Kenya.

We would also like to recognise the investment of the following supporters who enable, or have enabled significant change at different times since our foundation:

Advocates for International Development.
Andrews Charitable Trust.
Barclays Isle of Man.
Blandford Lake Trust.
Charles Hayward Foundation.
Dashlight Foundation.
Ernest Kleinwort Charitable Trust.
Fondation Ensemble.
Four Acre Trust.
François Abellard.
Guernsey Overseas Aid.
Isle of Man Government.
Jersey Overseas Aid Commission.
Joffe Charitable Trust.
Just a Drop.
Margaret Hayman Charitable Trust Fund.
Medicor Foundation.
Melinda Lowis.
Mennonite Central Committee.
Mitsubishi Corporation Fund for Europe & Africa.
Mr & Mrs Butt, through The Calleva Foundation.
Newfield IT.
Noel Buxton Trust.
Patel Family & Avenue Healthcare.
Private Public Ltd.
Rita and David Slowe Charitable Trust.
Rotary Clubs within Rotary International in Great Britain & Ireland.
S.G. Lancaster.
Schroders.
SJ Berwin LLP.
Thames River Capital.
The Allan and Nesta Ferguson Charitable Trust.
The Beatrice Laing Trust.
The Charitable Foundation.
The Coles-Medlock Foundation.
The Daily Telegraph.
The Dulverton Trust.
The ED Charitable Trust.
The EQ Foundation.
The Expat Foundation.
The Funding Network.
The JJ Charitable Trust.
The Peter Stebbings Memorial Charity.
The Randal Charitable Foundation.
The Venture Partnership Foundation.
The Waterloo Foundation.
The Westridge Foundation.
TRAID.
URS Millennium Project.
Ward Family Charitable Trust.
Vulcan Engineering Ltd.

Charity number:	1094478
Company number:	4432166
Registered office:	Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby, DE74 2SA
Operational address:	Sand Dams Worldwide, 7-14 Great Dover Street, London, SE1 4YR
Our contact details:	
Telephone:	Mob: +44 (0)7596 225 677 Tel: +44 (0)20 3096 7861
E-mail:	team@sanddamsworldwide.org.uk
Website:	www.sanddamsworldwide.org.uk
Our advisors:	
Auditors:	Cooper Parry Group Limited Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby, DE74 2SA
Bankers:	The Co-Operative Bank plc PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT
Patrons:	The Lady Katherine Rockley
Directors and Trustees:	The directors of the charitable company (the Charity) are its Trustees for the purpose of charity law. The Trustees and officers who have served during the year or appointed or resigned since the year end were as follows:
Trustees and Members:	David Jordan OBE Mark Murphy Sarah Field
Trustees:	Alex Day Barbara Busby Halinishi Yusuf (appointed in November 2023) Jon Slowe (appointed in November 2023) Miguel Veiga-Pestana (appointed in November 2023) Nicholas Rao (appointed in November 2023)
Additional Members:	Alison Bell Andrew Paterson Angela Seal Antonio Montinaro Bandish Gudka Bruce Irvine Christopher Ian Pockett Darren John Worsley David Brocklebank Dr John Seager Faith Lyons Fiona Charlotte Moore James Onions Jenine Ruth Langrish June Stapley Kirsty Gurm Miten Patel Nigel Reader CBE Pam Gilder Richard Pearce-Thomas Sian Edwards Sir Edward Clay Tim James Wood
Senior management team:	David Jordan OBE (Chairman) Judith Eaton (Chief Operating Officer) Christine Whinney (Head of Programmes)

Governing document

Sand Dams Worldwide Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26 October 2002. It is registered with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 25 members, each of whom agrees to contribute up to £10 in the event of the charity winding up.

Appointment of Trustees

As defined by the Memorandum and Articles of Association, Trustees retire annually and are elected by secret ballot at each Annual General Meeting. On an annual basis, a skills team role analysis is performed, in conjunction with individual Trustee appraisal and objective setting. The Chairman and the Board review whether each Trustee will stand for re-election prior to each Annual General Meeting.

Trustee recruitment is currently managed by the Governance and Risk Committee which identifies gaps in skills and/or experience on the Board, and assesses the team role mix and diversity of the existing Board as part of a process to create a profile for suitable candidates. Trustee roles will, where necessary, be advertised widely, to ensure a high quality and diverse set of applicants

Trustee induction and training

Trustee induction is carried out through a checklist of documents and specific conversations required to understand the Charitable Company.

Organisation

The Board of Trustees, which can have up to ten Members, administers the Charitable Company. The Board normally meets quarterly and there are sub-committees covering finance and audit, governance and risk, which normally meet bi-monthly. A Chief Operating Officer is appointed by the Trustees to manage the day-to-day operations of the Charitable Company. To facilitate effective operations, the Chief Operating Officer has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and performance-related activity. Since October 2016, the Chairman has been acting in an executive capacity following the resignation of the Executive Director.

Related parties and co-operation with other organisations

Any connection between a Trustee or senior manager of the Charitable Company with the overseas partners or suppliers used to achieve the Charitable Company's objectives must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year a transaction with 1 related party was reported, see note 17. The Charitable Company has close relationships with Africa Sand Dam Foundation in Kenya which shares the Charitable Company's vision for the pioneering of sand dams worldwide, and actively promotes the work of the Charitable Company. Other partners include Action for Development in Ethiopia, Sustainable Agriculture Tanzania in Tanzania, Dabane Trust in Zimbabwe, Micaia Foundation in Mozambique, Churches Action in Relief and Development in Malawi and Tsavo Trust who provide support in Tsavo Conservation Area in southern Kenya. A summary of transactions with these partners, is set out in Note 6 to the financial statements.

Pay policy for senior staff

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the Charitable Company. Details of any related party transactions are disclosed in Note 19 to the financial statement. Details of expenses are disclosed in Note 15 to the financial statements. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the Charitable Company, salaries are benchmarked against pay in other charities of a similar size.

Trustees' responsibilities

The Trustees (who are also Directors of Sand Dams Worldwide Limited for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the Trustees to prepare financial statements for the charity each financial year. Charitable Company law requires the Trustees to prepare financial statements for the charity and its subsidiary undertakings.

The financial statements must be prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) and are required to give a true and fair view of the state of affairs of the Charitable Company and of the incoming resources and application of resources of the Charitable Company for the year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.
- Observe the methods and principles in the Charities SORP.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charitable Company and the Group, 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 Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the Trustees are aware:
- there is no relevant audit information of which the Charitable Company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Appointment of auditors

On 14 November 2023, the Charitable Company's auditor, Haines Watts Birmingham LLP, was acquired by Cooper Parry Group Limited. Accordingly, Haines Watts Birmingham LLP has resigned as auditor and Cooper Parry Group Limited has been appointed in its place. The auditors, Cooper Parry Group Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report was approved and authorised for issue by the Trustees on 23rd September 2024 and signed on its behalf by:

David Jordan OBE, Chairman

Financial statements.

Members of Kwa Nthei Water Project self-help group, southeast Kenya, with seeds they'll use to grow drought-tolerant crops.

Independent Auditor's Report to the Members of Sand Dams Worldwide Limited

Opinion

We have audited the financial statements of Sand Dams Worldwide Limited (the parent 'charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- Have been prepared in accordance with the requirements of the Companies Act 2006 and Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company 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 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 group or parent charitable company'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 trustees' 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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' Annual Report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Annual Report (incorporating the strategic report and the directors' report) has 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (incorporating the strategic report and the directors' report).

We have nothing to report in respect of the following matters where 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 parent Charitable Company's 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; or
- The trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 group's and parent charitable company'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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with this Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the group and parent charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- Obtaining an understanding of the legal and regulatory framework applicable to the group and parent charitable company and how the group and parent charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- Obtaining an understanding of the group and parent charitable company's control environment and how the group and parent charitable company has applied relevant control procedures, through discussions with management and by performing walkthrough testing over key areas;
- Obtaining an understanding of the group and parent charitable company's risk assessment process, including the risk of fraud;
- Reviewing meeting minutes of those charged with governance throughout the year;
- And performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Glen Bott FCA (Senior Statutory Auditor)

For and on behalf of: Cooper Parry Group Limited
Statutory Auditor
Sky View, Argosy Road
East Midlands Airport
Derby
DE74 2SA

Date: 27th September 2024

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Statement of financial activities for the period ended 31 March 2024
Including consolidated Income and expenditure account

	Note	2024 Unrestricted £000	2024 Restricted £000	**2024 Total £000**	2023 Total £000
INCOME FROM:					
Donations and legacies funding	2	421	946	**1,367**	1,103
Charitable activities	3	6	67	**73**	80
Total income		427	1,013	**1,440**	1,183
EXPENDITURE ON:					
Raising funds					
- Donation and legacies funding	4	182	35	**217**	160
- Charitable activities	5	3	22	**25**	27
Cost of raising funds		185	57	**242**	187
Charitable activities					
Overseas programmes	6	190	921	**1,111**	1,102
Pioneering sand dams	7	17	21	**38**	86
Cost of charitable activities		207	942	**1,149**	1,188
TOTAL EXPENDITURE		392	999	**1,391**	1,375
NET INCOME/(EXPENDITURE)		35	14	**49**	**(192)**

The movement in funds is detailed in Note 12 on page 59.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All of the above results are derived from continuing activities.

There are no other recognised gains or losses other than those stated above.

The Consolidated Statement includes income from Sand Dams Worldwide IOM Ltd. of £13k; (£20k; 2023), and expenditure of £13k; (£20k; 2023), net loss of £NIL (£NIL; 2023).

2023 total income of £1,183k consists of £778k restricted and £405k unrestricted income.

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Balance sheet as at 31 March 2024

	Note	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Fixed assets					
Tangible fixed assets	8	2	2	2	2
Total fixed assets		**2**	**2**	**2**	**2**
Current assets					
Debtors	9	128	18	128	17
Cash at bank and in hand	10	723	773	723	773
Total current assets		**851**	**791**	**851**	**790**
Liabilities					
Creditors falling due within one year	11	(39)	(28)	(49)	(27)
Net assets		**814**	**765**	**804**	**765**
Funds of the charity					
Unrestricted funds	12	398	363	398	363
Restricted funds	12a	413	399	403	399
Property and equipment fund		3	3	3	3
Total funds		**814**	**765**	**804**	**765**

The Trustees have prepared consolidated accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. The Consolidated Statement includes liabilities of £6k (2023: £5k) and assets of £6k (2023: £5k) from Sand Dams Worldwide IOM Ltd.

The notes on pages 51 to 62 form part of these financial statements.

The accounts were approved and authorised for issue by the Board on 23rd September 2024.

Signed on behalf of the Board of Trustees.

David Jordan OBE
Chairman

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
A. Consolidated cashflow statement for the period ended 31 March 2024				
Cash generated from operating activities				
Net cash used in operating activities	(49)	6	(49)	6
Cash flow from investing activities				
Purchase of fixed assets	(1)	1	(1)	1
Net increase/decrease in cash	(50)	**7**	(50)	**7**

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
B. Reconciliation of net income/(expenditure) to net cash flow from operating activities				
Net expenditure (as per the Statement of Financial Activity)	49	(192)	38	(192)
Adjustments for:				
Depreciation	1	3	1	3
Movement in debtors	(110)	222	(110)	223
Movement in creditors	11	(22)	11	(23)
Net cash used in operating activities	**(49)**	**11**	**(49)**	**11**

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
C. Analysis of cash and cash equivalents				
Increase in cash and cash equivalents	(50)	7	(50)	7
Cash at bank and in hand at the beginning of the year	773	766	773	766
Cash at bank and in hand at the end of the year	723	773	723	773

D. Analysis of changes in net funds	**As at 1st April 2023 £000**	Cash flow £000	**As at 31st March 2024 £000**
Net cash			
Cash at bank	**773**	(50)	723
Total	**773**	(50)	723

1. Accounting policies

1.1 Basis of preparation

Sand Dams Worldwide Limited is a charitable company limited by guarantee in England and the Isle of Man. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 42 of these financial statements. The nature of the charity's operations and principal activities are stated in the Trustees' Annual Report (Including Directors Report and Strategic Report).

The charity constitutes a public benefit entity as defined by FRS 102. 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 (January 2022) (FRS102) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Companies Act 2006.

The Trustees have at the time of approving the financial statements, a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements; as per page 43 of the Trustees' Report, where a more detailed statement is made.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £'000. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group entities

The financial statements consolidate the results of the charitable parent company and its wholly owned subsidiaries Sand Dams Worldwide Trading Limited and Sand Dams Worldwide (IOM) Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charitable parent company has not been presented because the Trustees have taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Sand Dams Worldwide Trading Ltd
The Charity has a wholly-owned subsidiary company, Sand Dams Worldwide Trading Limited (SDWTL) - Company Reg. No. 5105411. SDWTL has been dormant since 31 March 2010 and all trading activities of the company were transferred to the Charity.

The Capital and Reserves at 31 March 2024 was £NIL (2023: £NIL).

Sand Dams Worldwide (IOM) Ltd

Sand Dams Worldwide (IOM) Ltd is a company registered in the Isle of Man. It is limited by guarantee (company number 128231C) and is a charity (registration number 1147). It is a subsidiary because the company is the sole member.

The Capital and Reserves at 31 March 2024 was £NIL (2023: £NIL).

1.3 Income

Any materials (tools, equipment, etc.) received are included in the Financial Statements at market value. Properties, investments, and other fixed assets donated to the charity are included as donation income at market value at the time of receipt. Items donated for resale are included in trading income when sold and no value is placed on stock at the year end.

Income includes the following types of income:

- grants from government and other agencies where these amount to a contract for service to be used to further the Charity's objects.
- donations, where the money is given either in response to an appeal, or to be used with greater freedom.

Income is recognised in the period in which the Charity is entitled to receipt, the performance conditions have been met, the receipt is probable and the amount can be measured with reasonable certainty.

Income is deferred only when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. For donations to be recognised the charity will have been notified of the amounts and settlement date in writing.

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Fundraising costs include the salaries, direct expenditure and overhead costs associated with the time staff carried out fundraising, including events. Expenditure is included when incurred.

Grants payable to other organisations for relief and development projects are included in the SOFA when approved by the Trustees and agreed with the other organisation. The value of such grants unpaid at the year end is accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued but are noted as financial commitments.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

In kind grants are donations of materials, equipment or staff time that are not recognised in the grant recipient accounts but represent expenditure on direct charitable activity by Sand Dams Worldwide Ltd.

Rentals payable under operating leases are charged as an expense on a straight-line basis over the lease term.

1.4 Core, support and governance costs

Core costs summary
Core costs relate to the cost of organisational overheads such as accommodation, staffing and general administration that support the work of the Charity.

1.4a Breakdown of total core costs

	2024 %	2024 £000	2023 %	2023 £000
Employment costs (see note 14)	**93.1**	**365**	92.3	288
Accommodation costs	**0.5**	**2**	0.5	1
Administration costs	**6.4**	**25**	7.2	22
Total	**100.00**	**392**	100.0	311

1.4b Core costs allocation
Core costs have been allocated on the basis of staff time attributable to each activity as follows:

	2024 %	2024 £000	2023 %	2023 £000
Expenditure on raising funds				
Donations and legacies funding	**44.4**	**174**	42.4	132
Charitable activities	**1.3**	**5**	0.4	1
	45.7	**179**	42.8	133
Expenditure on charitable activities				
Overseas programmes	**11.5**	**45**	8.1	25
Pioneering sand dams	**4.1**	**16**	8.2	26
	15.6	**61**	16.3	51
Governance	**4.3**	**17**	5.3	16
Support costs				
Overseas programmes	**32.9**	**129**	30.8	96
Pioneering sand dams	**1.5**	**6**	4.8	15
Sub-total	**34.4**	**135**	35.6	111
Total core costs allocation	**100**	**392**	100	311

Support costs summary:
Support costs represent the costs incurred that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes both staff time and direct costs such as flights and accommodation, providing support for charitable activities including management, monitoring, evaluation, policy work and technical support for programmes. This also includes the costs incurred by finance, human resources, and information technology attributable to the management of the Charity assets and organisational administration. Total support costs of £129k (2023: £96k) includes core costs and travel and accommodation.

1.4c Breakdown of total support costs	2024 £000	2023 £000
Core costs	**135**	112
Travel and accommodation	**25**	27
Total support costs	**160**	139

1.4d Support costs allocation:	2024 %	2024 £000	2023 %	2023 £000
Overseas programmes	**95.6**	**153**	86.5	124
Pioneering sand dams	**4.4**	**7**	13.5	15
Total support costs allocation	**100.0**	**160**	100.0	139

Governance costs summary:
Governance costs are costs incurred on the governance arrangements of the Charity. These costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

1.4e Breakdown of total governance costs	2024 £000	2023 £000
Insurance	5	6
Audit fees	12	8
Trustee expenses	5	4
Professional fees and registration	1	2
Other governance expenses	1	-
Core cost allocation (See note 1.4b)	17	16
Total governance costs	41	36

Audit fees include the remuneration of the independent examiner for professional services incurred in relation to Sand Dams Worldwide IOM Ltd for 2023/24.

	2024 £000	2023 £000
Sand Dams Worldwide UK Ltd 2023/24	**10**	6
Sand Dams Worldwide IOM Ltd 2023/24	**2**	1
Total	**12**	7

1.4f Governance costs allocation	2024 %	2024 £000	2023 %	2023 £000
Overseas programmes	**95.1**	**39**	86.5	31
Pioneering sand dams	**4.9**	**2**	13.5	5
Total governance costs allocation	**100.0**	**41**	100.0	36

1.5 Tangible fixed assets and depreciation
Fixed assets costing more than £500 are capitalised.

Depreciation:	%	Basis
Fixtures, fittings and equipment	**20.0**	Straight line
IT equipment	**33.3**	Straight line

Tangible assets are stated at cost less accumulated depreciation and impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

1.6 Investment in subsidiaries
Investment in subsidiaries is stated at book value at the balance sheet date.

1.7 Foreign currency translation
Transactions denominated in foreign currencies are recorded in sterling at the interbank rate ruling at the date of the transaction. Transactions in foreign currency cash are recorded in sterling at the rate ruling at conversion or the previous year end balance sheet value, whichever is the later.

Assets and liabilities denominated in foreign currencies are translated into sterling at the interbank rate ruling at the balance sheet date. All differences are included in net outgoing resources.

1.8 Accumulated funds
The property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses. Restricted funds represent grants and donations received which are prescribed by the donor for specific purposes. Expenditure made in line with these purposes is charged to the accumulated restricted funds.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.9 Irrecoverable VAT
The Charity is not registered for VAT and therefore expenditure included within the accounts includes VAT where incurred.

1.10 Taxation
The activities of Sand Dams Worldwide Ltd and Sand Dams Worldwide Isle of Man Ltd. are for charitable purposes. Under part 11 of CTA 2010 no liability for corporation tax has arisen for the year to 31 March 2024 (nil to 31 March 2023).

1.11 Debtors and creditors within one year
Debtors and creditors with no stated interest rate and receivable/payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.12 Impairment
Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.13 Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.14 Judgements and key sources of estimation uncertainty
In the application of the charitable company's accounting policies, the Trustees 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.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

2. Donations and legacies income

	2024 Unrestricted £000	2024 Restricted £000	**2024 Total £000**	2023 Total £000
Trusts & foundations	206	647	**853**	566
Individual donors	199	130	**329**	311
Small governments & institutions	-	51	**51**	110
Rotary	1	48	**49**	25
Corporate	13	59	**72**	89
Community fundraising	2	11	**13**	2
Total	421	946	**1,367**	1,103

2023 income of £1,103k consists of £705k restricted and £398k unrestricted income.

2.1. Analysis of government grants (all restricted)

	Purpose for which grant was received (see note below)	**2024 Total £000**	2023 Total £000
Jersey Overseas Aid Commission 2019-2022	a	**-**	74
Jersey Overseas Aid Commission 2019-2022	b	**-**	-
Guernsey Overseas Aid Commission	b	**51**	36
Isle of Man International Development Committee	c	**-**	-
Total government grants		**51**	110

Included in the small governments and institutions income above is a government grant of £51k (2023: £110k). £51k Guernsey Government grant received in the year.

Programmes for which grants have been received

a. Restoring degraded lands to reduce rural poverty, Ethiopia
b. Strengthening climate resilience of smallholder farmers, Malawi
c. Restoring degraded lands to reduce rural poverty, Zimbabwe

3. Charitable activities income

	2024 Unrestricted £000	2024 Restricted £000	**2024 Total £000**	2023 Total £000
Expeditions	6	67	73	80
Total	6	67	73	80

Included in the expedition income is a Jersey Overseas Aid grant for £60k for a sand dam expedition in Kenya. The additional £13k was raised by volunteers of the March 2024 sand dam expedition.

4. Expenditure on raising funds – Donation and legacies funding

	2024 Unrestricted £000	2024 Restricted £000	**2024 Total £000**	2023 Total £000
Trusts & foundations	68	14	**82**	54
Individual donors	65	5	**70**	63
Small governments & institutions	43	8	**51**	33
Rotary	2	6	**8**	7
Corporate	2	2	**4**	3
Community fundraising	2	-	**2**	-
Total	182	35	**217**	160

2023 expenditure of £160k consists of £32k restricted and £128k unrestricted expenditure.
Core costs of £174k have been allocated across the income stream activities (see Note 1.4b).

5. Expenditure on raising funds – Charitable activities

	2024 Unrestricted £000	2024 Restricted £000	**2024 Total £000**	2023 Total £000
Expeditions costs	3	22	25	27
Total	3	22	25	27

6. Expenditure on charitable activities – Overseas programmes

	2024 Unrestricted £000	2024 Restricted £000	**2024 Total £000**	2023 Total £000
Community water and food, southeast Kenya	74	468	542	563
Building sand dam capacity, Mozambique	26	67	93	67
Restoring degraded drylands, Zimbabwe	11	97	108	66
Sand dams for wildlife, Kenya	2	5	7	2
Sand dam pilot, Malawi	24	106	130	122
Sand dam pilot, Tanzania	20	60	80	56
Sand dam pilot, Ethiopia	33	118	151	226
Total	190	921	1,111	1,102

2023 expenditure of £1,102k consists of £928k restricted and £174k unrestricted expenditure.

Support costs of £153k and governance costs of £39k have been allocated to the charitable activities (see Note 1.4).

6a. Analysis of overseas programmes

	2024 Support & governance costs £000	2024 In kind grants £000	2024 Direct grants £000	**2024 Total £000**	2023 Total £000
Community water and food, southeast Kenya	117	14	411	542	563
Building sand dam capacity, Mozambique	12	30	51	93	67
Restoring degraded drylands, Zimbabwe	19	4	85	108	66
Sand dams for wildlife, Kenya	2	3	2	7	2
Sand dam pilot, Malawi	15	26	89	130	122
Sand dam pilot, Tanzania	7	11	62	80	56
Sand dam pilot, Ethiopia	20	22	109	151	226
Total	192	110	809	1,111	1,102

2023 overseas programmes expenditure consists of £928k restricted and £174k unrestricted expenditure

6b. Direct grants

The Charity paid out £809k in direct grants to its partners (2023: £898k). These are identified as follows:

	2024 £000	2023 £ 000
Africa Sand Dam Foundation, southeast Kenya	**411**	462
Dabane Trust, Zimbabwe	**85**	57
Churches Action for Relief & Development, Malawi	**89**	89
Sustainable Agriculture Tanzania, Tanzania	**62**	44
Action For Development, Ethiopia	**109**	196
Micaia Foundation, Mozambique	**51**	50
Tsavo Trust	**2**	-
Total	**809**	898

7. Expenditure on charitable activities – Pioneering sand dams

	2024 Unrestricted £000	2024 Restricted £000	**2024 Total £000**	2023 Total £000
Promoting sand dams	8	10	18	16
Knowledge sharing	7	11	18	70
Evidence & research	2	0	2	-
Total	17	21	38	86

2023 expenditure of £86k consists of £43k restricted and £43k unrestricted expenditure.
Core costs of £16k, support costs of £7k and governance costs of £2k have been allocated to the charitable activities (see Note 1.4).

7a. Analysis of pioneering sand dams expenditure

	2024 Support and governance costs £000	2024 In Kind grants £000	**2024 Total £000**	2023 Total £000
Promoting sand dams	-	17	**17**	16
Knowledge sharing	7	11	**18**	70
Evidence and research	2	1	**3**	-
Total	9	29	**38**	86

2023 pioneering sand dams expenditure consists of £43k restricted and £43k unrestricted expenditure.

8. Tangible fixed assets

	2024 Total £000	2023 Total £000
Cost or valuation		
Opening balance	**17**	14
Additions	**1**	3
Disposals	**-**	-
Balance as at year end	**18**	17
Depreciation		
Opening balance	**15**	13
Charge for year	**1**	2
Disposals	**-**	-
Balance as at year end	**16**	15
Net book value as at year end	**2**	2

9. Debtors

	Group 2024 £000	Group 2023 £000	**Charity 2024 £000**	Charity 2023 £000
Prepayments	**17**	17	**17**	17
Accrued income	**100**	-	**100**	-
Other debtors	**11**	1	**11**	1
Total	**128**	18	**128**	18

All debtors are initially measured at the settlement amount after any discounts

10. Cash at bank and in hand

	2024 £000	2023 £000
Bank balances	**717**	766
Cash	**6**	7
Total	**723**	773

11. Creditors: amounts falling due within one year

	Group 2024 £000	Group 2023 £000	**Charity 2024 £000**	Charity 2023 £000
Creditors	**8**	4	**8**	4
Accruals	**17**	13	**15**	12
PAYE	**10**	7	**10**	7
Amounts owed to related parties	**-**	-	**16**	-
Deferred income	**4**	4	**-**	4
Total	**39**	28	**49**	27

All creditors are initially measured at the settlement amount after any discounts (under normal credit terms) have been applied.

11a. Deferred income

	2024 £000	2023 £000
Deferred income included above comprised:		
Deferred income b/f	4	4
Resources deferred in the year	-	-
Amounts released from previous years	-	-
Deferred income c/f	4	4
Total	4	4

At the balance sheet date the group was holding funds received in advance for services due to be delivered after the year end and for which entitlement to the income is not received until the service is delivered.

12. Movement in funds

	As at 1st April 2023 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Total Movements £000	**As at 31st March 2024 £000**
Unrestricted	**363**	427	(392)	-	35	398
Restricted	**399**	1,013	(999)	-	14	413
Property and equipment	**3**	-	-	-	-	3
Total	**765**	1,440	(1391)	-	49	814

As per accounting policy 1.8, the property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses.

12a. Analysis of movement in restricted funds

	As at 1st April 2023	Transfers £000	Incoming resources £000	Outgoing resources £000	**Total movement £000**	**As at 31st March 2024 £000**
Community water and food, Kenya	133	(7)	485	(428)	50	183
Sand dams for wildlife, Kenya	2	-	8	(5)	3	5
Building sand dam capacity, Mozambique	10	(1)	58	(67)	(10)	-
Restoring degraded drylands, Zimbabwe	96	-	45	(95)	(50)	46
Sand dam pilot, Malawi	41	-	98	(106)	(8)	33
Sand dam feasibility, Tanzania	34	(1)	67	(59)	7	41
Sand dam pilot, Ethiopia	81	-	128	(117)	11	92
Expeditions	-	-	58	(58)	-	-
Marketing costs	-	-	5	(5)	-	-
Fundraising costs	-	1	28	(29)	-	-
Knowledge sharing	2	4	4	(10)	(2)	-
Promoting sand dams	-	4	19	(10)	13	13
Governance	-	-	10	(10)	-	-
Total	**399**	**-**	**1,013**	**(999)**	**14**	**413**

13. Analysis of net assets between funds

	Unrestricted funds £000	Restricted funds £000	Property & equipment fund £000	Total funds £000
Fixed assets	-	-	2	2
Current assets	431	419	1	851
Current liabilities	(33)	(6)	-	(39)
Total assets less current liabilities	398	413	3	814

14. Employees

	2024 £000	2023 £000
Salaries and wages	**311**	243
Employer NIC	**31**	23
Pension	**9**	7
Health Insurance	**14**	15
Total	**365**	288
Average number of employees	**7**	6

The average number of employees reflects the full-time equivalent.

The total amount of employee benefits received by key personnel is £153,978 (2023: £151,331). The key management personnel of the charity comprises of the Trustees, Chief Operating Officer and Head of Programmes.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	**1**	1
£70,001 - £80,000	**1**	1

15. Trustee expenses and key management personnel compensation

	2024 £000	2023 £000
Travel	**4**	3
Other	**1**	1
Total	**5**	4

None of the nine Trustees who held office during the period (or any persons connected with them) received any remuneration during the year. All Sand Dams Worldwide Trustees are unremunerated. The nine Trustees incurred expenses as detailed above. There are no key management personnel requiring disclosure.

16. Pensions and post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £9k (2023: £7k).

17. Related parties

During the year the charity received income of £18k (2023: £18k) from the Rita & David Slowe Charitable Trust, a charity with connected trustees. At the year end there was £NIL (2023: £NIL) outstanding.

Our philosophy & values

People & relationships:
We respect all the people with whom we work and build mutually beneficial relationships. We believe that the best results are achieved through working together. We enable self-leadership, personal development and empowerment.

Environment & sustainability:
We believe that sustainable poverty reduction can only be achieved through the conservation of the environment. We believe that people and wildlife can live in harmony with their environment.

Service:
We exist to provide excellent service to the people we work with in order to deliver our vision. We ensure that the people we support enact their right to identify their own needs and priorities. We anticipate change and respond with speed, agility and flexibility to maintain our excellent service.

Nothing comes for free:
We value our supporters, and we respect the dignity of the people we support, by not giving away things for free. The people we support make a significant contribution to every Sand Dams Worldwide project.

Excellence:
We strive to be excellent in all we do. We promote the improvement in the quality and benefit of our work through continuous learning and the sharing of knowledge.

Innovation & passion:
We are passionate and inspired about our work. We demonstrate creativity, ingenuity and energy. We are innovative and entrepreneurial, taking calculated risks in pursuit of our vision. We ensure decision-making is made at the most efficient and appropriate level.

Integrity:
We do things right and keep our promises. We are professional, honest, fair and transparent in all that we do. We are uncompromising about our ethical principles.

Business efficiency:
We run Sand Dams Worldwide like a business, bringing the best of corporate skills, principles and experience to achieve our charitable objects. We responsibly and efficiently manage our supporters' investments to achieve lasting positive impact for millions of the world's poorest people.

Safeguarding statement:
Sand Dams Worldwide has an integrated Safeguarding Policy that specifically addresses child protection and anti-sexual exploitation as well as all other forms of abuse. Safeguarding is everyone's responsibility and we do everything we can to both protect our staff and the people that we were set up to help. We expect all staff, volunteers, trustees and partners to conduct themselves in a way that preserves the dignity and respect of every individual. We promote good working practices that prevent harm, abuse, and coercion occurring and we create a climate where people feel safe to report any behaviour that threatens them or makes them feel uncomfortable.

SAND DAMS WORLDWIDE

Restore
Rebuild
Regreen

Address

Sand Dams Worldwide
7-14 Great Dover Street
London
SE1 4YR
United Kingdom

Contacts

Mob: +44 (0)7596 225 677
Tel: +44 (0)20 3096 7861

Email: team@sanddamsworldwide.org.uk
Website: www.sanddamsworldwide.org.uk

Social

Facebook: Facebook.com/sanddamsworldwide
Twitter: @sand_dams
YouTube: Youtube.com/c/sanddamsworldwide
LinkedIn: Linkedin.com/company/sand-dams-worldwide
Instagram: SandDamsWorldwide

Charity registration number (England & Wales)

1094478
Registered company number: 4432166

Sand Dams Worldwide Limited

England & Wales - Charity number 1094478

Accounts

Annual Report 2022/23

SAND DAMS WORLDWIDE

Restore
Rebuild
Regreen

formerly Excellent Development Limited

1 million sand dams for

0.5 billion people by 2050

Sand Dams Worldwide supports some of the world's poorest people by helping them to transform their own lives through water and soil conservation in drylands.

We work with local partners to support rural communities to build sand dams, which provide clean water for life and the opportunity to develop their livelihoods. Sand dams help people living in drylands, enabling them to restore degraded land, rebuild communities and regreen environments, putting their future firmly in their own hands.

We believe that they will enable millions of the world's poorest people to transform their own lives.

Sand Dams Worldwide Limited is a charitable company limited by guarantee.

This report is available online at www.sanddamsworldwide.org.uk

Photo credits
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Photo: front cover
Nzisa Kyalo, member of Wendo kwa Nthei self-help group (southeast Kenya), collecting water from the shallow well that is connected to her community's sand dam.

Printed on 100% recycled paper.

SAND DAMS WORLDWIDE | Restore Rebuild Regreen

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Josephine Mutaka, member of Mweleeli Cluster Development self-help group, with seeds she will use to grow drought-tolerant crops.

Lifetime achievements.

1,171,716

People with access to safe water

£15

Cost per person with safe water

1,308

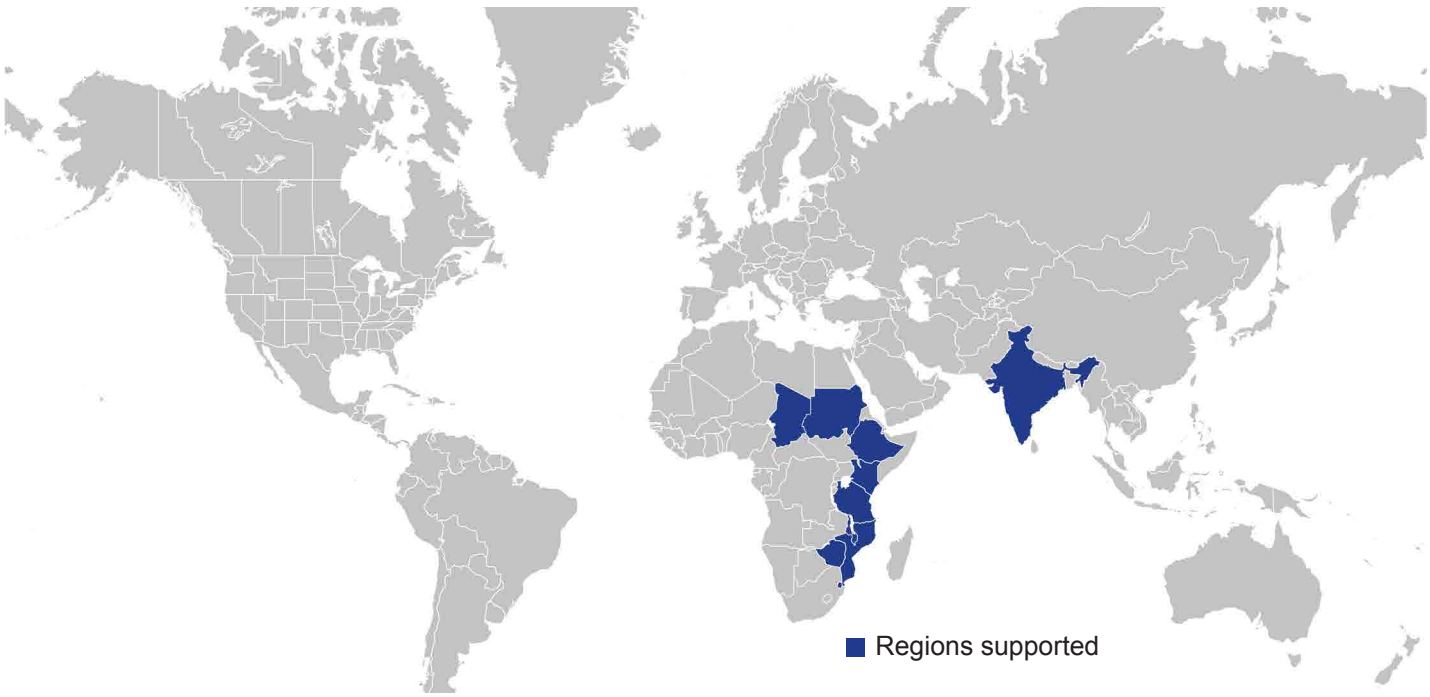
Sand dams enabled

£13,840

Cost per sand dam enabled

10

Countries supported:
Kenya, Mozambique, Zimbabwe, Malawi, Ethiopia, Eswatini, Sudan, Chad, Tanzania and India



2022/23.

£1,182,467

Total income

£1,187,473

Charitable expenditure

A note from our Chairman.

"Thank you for championing sand dams - this simple but life-changing technology, so that millions more will be able to flourish for generations to come."

I am delighted to report on another year of impactful sand dam projects that have helped so many more vulnerable dryland communities to transform their own lives and land, despite unpredictable extreme weather (including multiple failed rainy seasons in East Africa), and climate change.

Since 2002, we have enabled the construction of 1,308 sand dams, bringing clean water to over 1,171,000 people. We have also supported the planting of more than 1,217,000 trees, helping communities to rebuild, restore degraded land and regreen local environments.

In 2022/23, we supported the construction of 52 sand dams in southeast Kenya with our strategic partners, the Africa Sand Dam Foundation (ASDF), which exceeded our plan to build 50 sand dams. We have seen community members from Kyamuisu self-help group thrive following the installation of solar-powered water pumps to distribute sand dam water around their surrounding area (providing a water source for them but also nearby communities). We also launched our partnership with Ecosia (the tree-planting search engine) to plant 200,000 new trees in southeast Kenya with ASDF by the end of 2023.

We are pleased to have constructed another sand dam in Ethiopia, where we are working with our partners, Action for Development, and one in Zimbabwe, with our partners, Dabane Trust. Communities in both countries were also supported with environmental protection training to help reduce soil erosion, restore degraded land, and grow more crops.

Despite a succession of devastating cyclones in Malawi, we worked with Churches Action for Relief and Development (CARD) to complete the final sand dam in our pilot programme. We are happy to report that all the sand dams built as part of this programme withstood the impact of the cyclones and subsequent floods, and communities have continued to access water from the dams. We will now be working on scaling up our work in Malawi.

In Mozambique, we enabled the construction of a further two sand dams with Micaia Foundation. And in Tanzania we completed the construction of the first sand dam of our pilot programme alongside partners, Sustainable Agriculture Tanzania (SAT). We look forward to building more sand dams with SAT in 2023/24.

We are also evaluating our sand dams for wildlife programme in Kenya's Tsavo National Park, working with partners Tsavo Trust, Kenya Wildlife Service and ASDF, before planning next steps.

Continuing with our objective to provide more remote learning and support for our partners to increase their sand dam skills and knowledge, our toolkit of training resources is now complete. This includes sand dam siting, designing and construction videos, a field guide and field manual.

Building on the work we have done to monitor and demonstrate the impact of sand dams (including assessing how our work is contributing to the UN's Sustainable Development Goals), we published our new impact report. You can read about this on page 14-15. With our research partners, we have collated years of data and reporting, and hope that supporters, old and new, will be inspired by this report, and motivated to help us reach our goal to enable 1 million sand dams for 0.5 billion people by 2050.

Finally, following the success of our sand dam volunteer expeditions with ASDF in 2022, we ran another one in June 2023 with a team of volunteers from Jersey (as part of the Jersey Overseas Aid Community Works Project 2023). These sand dam expeditions are an inspiring experience for all involved, and we look forward to running further trips in 2024.

Looking back at all we have achieved this year and to date, the many lives transformed, we thank all of the supporters, funders, partners, staff and trustees of Sand Dams Worldwide. Thank you for championing sand dams - this simple but life-changing technology, so that millions more will be able to flourish for generations to come.

David Jordan OBE
Chairman

Our philosophy & values define who we are, every action we take, and how we behave towards others.

What we do

Sand Dams Worldwide is a registered charitable company that supports some of the world's poorest people to transform their own lives through water and soil conservation in drylands. We do this in three ways:

- By working with local partners, we support rural communities to gain access to clean water close to their homes and to invest in sustainable agriculture.
- By pioneering sand dams, we promote and support the application of sand dam technology by key stakeholders in drylands.
- By influencing and educating those who can help achieve our vision including – but not limited to – policy makers, international NGOs, government departments and civil engineering firms.

Our charitable objectives

- To promote the conservation, protection and improvement of the physical and natural environment for the public benefit
- To relieve poverty, in particular but not exclusively, by supporting sustainable development* projects
- To advance the education of the public in the subjects of sustainable development, conservation and the relief of poverty, in particular but not exclusively by the undertaking and dissemination of research.

*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Our purpose

- To support rural communities in dryland areas to gain access to clean water and grow enough food to eat and sell.
- To pioneer the application of sand dam technology as part of an integrated approach to water security, sustainable development and infrastructure development.
- To influence and educate via research, development of manuals and proofs, lobbying and partnerships such that Sand Dams Worldwide becomes the acknowledged source of expertise in this area.

Strategic objectives and public benefit statement

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Our strategic objectives are to:

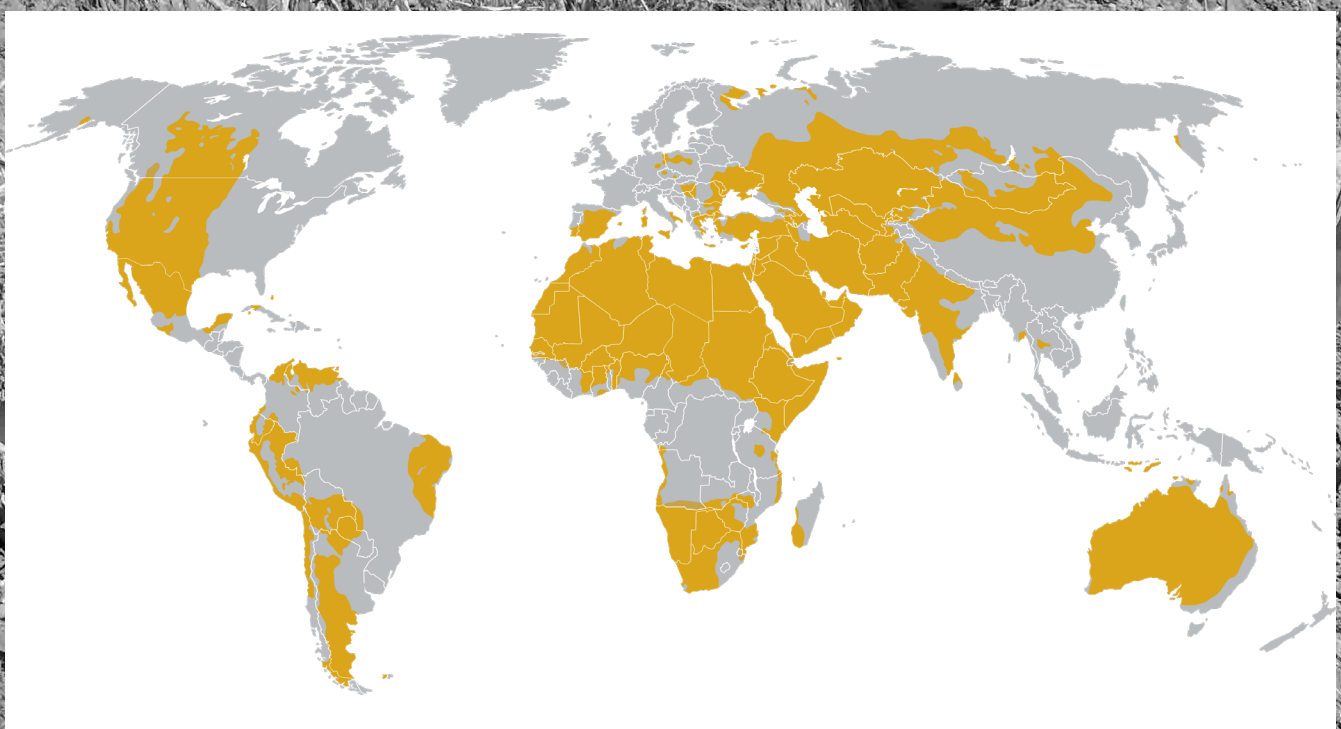
- Support communities in drylands worldwide to achieve water and food security through soil and water conservation and improved farming techniques, as enabled by sand dams.
- Promote community self-help as the critical factor in creating sustainable development.
- Establish sand dams as a key water supply option alongside the more common water solutions.
- Engage with organisations at the local, national and international level to influence and support wider adoption of sand dam technology.
- Promote sand dams and soil and water conservation as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers – both for public works and in wildlife reserves.
- Enhance development education and awareness worldwide.

The challenge with drylands and desertification.

Over 2 billion people depend on ecosystems in dryland areas.

50 million people may be displaced within the next 10 years as a result of desertification.

90% of the Earth's land areas could become degraded by 2050.



People living in drylands manage:

41% of the world's land area.

50% of the world's livestock.

44% of the world's cropland.

Soil and water conservation terracing by Tyaa Tito self-help group, southeast Kenya.

Transforming lives through sand dams in a changing climate.

Water scarcity affects the lives of millions of people every year.

Water is essential for life. Although there is enough fresh water for everyone on Earth, 40% of the global population continues to suffer the effects of an inadequate supply of water. This is projected to rise.

A reliable and convenient access to safe drinking water is not only vital to human health, but can also improve the quality of people's lives, for example, by avoiding the costs and time involved in travelling often long distances to collect water. Water security is fundamental to wellbeing, dignity, privacy and safety.

Globally, more than 840 million people lack basic water services and 2.1 billion lack safely managed drinking water (United Nations, 2018).

Climate change threatens water security. Its impacts will be felt most acutely in already water-stressed dryland areas.

Climate change caused by anthropogenic greenhouse gas emissions is changing the earth's water cycle in fundamental ways. Increasingly, it is causing greater extremes in regional weather patterns: both in higher temperatures and lack of rainfall, with more damaging and prolonged droughts, and an increased risk of extreme rainfall and floods. This has serious consequences for people and livelihoods, particularly for those whose access to an adequate water supply is already unreliable and is likely to become even more precarious in the future.

Increasing water stress

Climate change is projected to increase the number of water-stressed regions and exacerbate shortages in already water-stressed regions.

More than 2 billion people live in countries experiencing high water stress. The situation will likely worsen as populations and the demand for water grows, and as the effects of climate change intensify (United Nations, 2018).

Farming and food security are under threat

Climate change affects agricultural systems and could further undermine food security. An increasing frequency and severity of extreme weather events makes growing seasons less predictable, posing real challenges for farmers in producing enough food for growing populations. Drought and flooding can result in impoverishment and loss of precious soils and undermine agricultural productivity.

3.2 billion people live in agricultural areas with high to very high water shortages or scarcity, of whom 1.2 billion people – roughly one-sixth of the world's population – live in severely water-constrained agricultural areas (FAO, 2020).

Increasing health risks

Climate change is predicted to pose increasing risk to human health, particularly in the young and vulnerable. It is likely to have a direct impact on child survival through changing disease environments, greater food insecurity, and threats to water and sanitation. (UNICEF, 2019).

It is estimated that by 2040, one in four of the world's children under 18 – some 600 million in all – will be living in areas of extremely high water stress. (UNICEF, 2017).

Widening inequalities for women and girls

In many rural communities in the developing world women and girls overwhelmingly undertake the domestic labour of gathering food, water, and household energy resources. As droughts worsen they have to travel further, so they have less time to carry out other activities to generate income and improve their quality of life. For girls, the time and effort expended in collecting resources can seriously undermine their educational development, leading to increasing gender inequality.

Increasing risk of conflicts and displacement

Water insecurity could multiply the risk of conflict. Food price spikes caused by droughts can inflame latent conflicts and drive migration. Where economic growth is impacted by rainfall, episodes of droughts and floods have generated waves of migration and spikes in violence within countries.

700 million people worldwide could be displaced by intense water scarcity by 2030 (Global Water Institute, 2013).

Loss of water-related ecosystems

Water-related ecosystems are among the world's most biologically diverse environments and provide many products and services on which human well-being depends.

In many dryland areas there are already serious conflicts between the water needs of people and of wildlife. The intensity of these conflicts looks set to increase with increasing frequency and severity of droughts.

The world has lost 70% of its natural wetland over the last century, including significant loss of freshwater species.

Economic impacts

Some regions could see economic growth rates decline by as much as 6% of GDP by 2050 as a result of water-related losses in agriculture, health, income, and property, sending them into sustained negative growth (World Bank, 2016).

The building of sand dams transforms people's lives by providing a local and reliable supply of water

In dryland regions rainfall is often erratic. When it does rain, downpours can be heavy. Water runs off the dry land and much of it is eventually lost to the oceans, taking valuable fertile soil with it. In many areas, a changing climate is causing desertification, leading to water and food insecurity, conflict, displacement and loss of biodiversity.

Drylands comprise over 40% of the world's land surface and are home to 2.3 billion people, including 74% of the world's poor people.

A sand dam is a reinforced concrete wall built across a seasonal riverbed. During the rainy seasons, they capture water and sand behind the dam wall. The water infiltrates into the trapped sand and provides a reservoir from which water can be taken through pipes and pumps.

A sand dam can store up to 40 million litres of water, protecting it from evaporation and contamination by storing it safely within sand.

This reservoir not only provides a vital source of water for drinking and domestic uses - it can also transform local environments. It allows communities to establish more sustainable forms of agriculture, through planting of trees, establishing seed banks, diversifying crops and adopting drought-resistant varieties. This produces better crop yields that improve diets and increase household incomes.

It helps to improve the prospects for children and their education, by reducing the amount of time they spend collecting water and being away from the classroom. Increased family incomes allow more children to attend secondary schools.

Improved water and soil conservation can also help to avoid the conflicts that can arise between water users and between the needs of people and wildlife where resources are scarce. Sand dams provide a cost-effective means of achieving a sustainable supply of water for communities, pastoralists and wildlife.

The building of sand dams offers a low-cost and local solution to achieving water security in a changing climate

Sand dams offer a practical means of responding to the climate crisis in regions that are the most vulnerable to its devastating effects:

First, they capture precious water that would otherwise be lost and store it for future use, providing a ***sustainable*** source of supply. This is particularly important as there are likely to be much greater extremes in rainfall for the future and water availability will become more erratic.

Second, they are a local solution, providing communities with water at the point it is captured. This avoids the need for costly and energy-intensive schemes to transport water over long distances in water distribution systems or in vehicles. By using less energy from fossil-based fuels they have a relatively low carbon footprint and contribute to the ***mitigation*** of future climate change. Securing local water supplies also allows the planting of trees that provide essential sources of food, shade and fuel, and by capturing carbon from the atmosphere also contributes to climate change mitigation.

Third, the provision of a local water supply supports numerous basic services for communities, for example, in irrigation and the conservation of soils in agriculture and forestry. It provides the basis for developing 'climate-smart' agricultural systems that help to achieve food security in a changing climate. It also provides water that is essential for protecting and supporting the health of ecosystems on which people and wildlife depend. Sand dams therefore provide an important solution for climate change ***adaptation*** in regions that are set to become increasingly water-stressed.

We have already helped to improve the lives of some of the world's poorest people by directly funding and supporting the building of sand dams

Sand Dams Worldwide is a not-for-profit organisation that works with local partners to support communities to build sand dams, providing clean water for life and the opportunity to develop their livelihoods.

We believe that the building of sand dams will enable millions of the world's poorest people to transform their own lives. So far, Sand Dams Worldwide has built or enabled over 1,300 sand dams in 10 countries.

Since 2002 we have enabled more than one million people to have year-round safe water close to home at an average cost of £15 per person.

Our evidence shows that the building of sand dams brings multiple benefits

By analysing data from areas where we have enabled sand dams to be built it has been possible to assess the benefits that they are bringing to people and ecosystems.

Improved public health

Analysis shows that water held within sand dams is safe to drink and meets World Health Organisation standards for drinking water.

Clean water for drinking and sanitation dramatically improves health prospects and data show that after a sand dam had been constructed the number of people falling ill can be halved.

Greater food security

Improved water security supports more sustainable agricultural practices and the growing of crops that are essential for healthy nutrition.

A recent study showed that there was a 38% reduction in the number of households experiencing food shortages and a 50% increase in the number of respondents consuming a healthy and balanced diet following the building of sand dams.

Rising household incomes

Improved access to water allows more time and effort to be devoted to important economic activities and to generating household incomes that improve quality of life.

Data show that the provision of sand dams can lead to a 25% increase in the number of people contributing to the income of a household and a 14% reduction in the number of households living below the poverty line.

Increased vegetation cover

A sustainable source of water supports the regeneration of vegetation, providing cover and preventing the loss of valuable water. This is also essential for maintaining productive soils and avoiding soil erosion. This means that ecosystems become more resilient to the effects of weather extremes in a changing climate.

Studies show that sand dam sites have consistently, statistically significant, and substantially higher vegetation cover during periods of water scarcity than at control sites. This 'greening effect' has been found to result in ecosystems with 2.5 times greater resistance to drought.

We want many more communities to benefit from the construction of sand dams. This means that we will need to work differently in the future with more emphasis on influencing other organisations that can bring about widespread application of sand dams in water and soil conservation

Extending our impact means that we need to change our ways of working. So far, our main activity has been to ***enable*** the funding and building of sand dams by raising funds and working with local partners in target countries. This will continue to be an important part of our work in the future.

We will also continue and expand our work to ***pioneer*** sand dams as a solution to achieving water security in dryands by drawing on the extensive body of existing evidence and knowledge; commissioning new research to provide rigorous, peer-reviewed evidence; piloting of new programmes; and producing practical guidance.

To achieve a step-change in the scale of our impact we will place much more emphasis on working to ***influence*** organisations that are capable of bringing about wide-scale construction of sand dams, for example, major international development donors, large NGOs, and local and national governments.

Our vision

To support millions of the world's poorest people by helping them to transform their own lives through soil and water conservation in drylands.

Our goals

To build 100 sand dams every year by 2025 through direct support and by influencing others.

To influence the implementation of 1 million sand dams for 0.5 billion people by 2050.

We will continue to pioneer sand dams as a solution to water and soil conservation by developing the necessary evidence and knowledge, and producing practical manuals and guidance for others to use.

We will:

- Fully evidence the impacts and benefits of sand dams, using work done by others and commissioned by ourselves. We need this to demonstrate that sand dams can deliver significant benefits at low cost on a long-term basis.
- Continue to review available evidence by evaluating work already published, and analysing historic data from the Africa Sand Dam Foundation, and others. The main outstanding priorities are:

  - The benefits and impacts on biodiversity and wildlife
  - Empowerment, emancipation, education
  - Groundwater recharge and salinity reduction
  - Human health
  - The effects on local microclimate, the mitigation of natural climatic fluctuations and the mitigation of climate change
  - Soil conservation

- Carry out further research and development where there are gaps in knowledge, both as part of our operational programmes and by developing partnerships with universities and other research institutions.
- Produce evidence-based manuals and guidance and training programmes to support communities and partners in the construction, management and maintenance of sand dams.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers, both for public works and in wildlife reserves.
- Promote sand dams as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.

We will further enable the widespread building of sand dams directly through funding and indirectly through the sharing of knowledge with regional partners.

We will:

- Directly support other organisations to build 100 sand dams every year by 2025.
- Expand our programmes in countries where we have already made an impact including Kenya, Mozambique, Zimbabwe, Malawi and Ethiopia.
- Launch programmes in new countries, including Tanzania.
- Identify other countries in Africa and in other continents that would benefit from sand dam construction programmes.
- Implement training programmes for communities and partners based on our manuals and other guidance, and further develop systems for remote working and the use of on-line resources.

We will influence and partner with organisations that can bring about much wider application of sand dams in water and soil conservation.

We will:

- Further our understanding of organisations at local, national and international levels that have the potential to contribute to widespread adoption of sand dam technology and develop a global network of competent and technically sound partners.
- Develop close working partnerships with two new organisations every year and build on these to achieve shared goals.
- Provide the support required to develop knowledge and capacity for our partners.
- Develop at least two more centres of expertise across the world in addition to those we are already developing in Kenya, Ethiopia and Zimbabwe.
- Establish a means of accreditation and develop a network of accredited sand dam experts.

We will develop our organisation and the funding needed to achieve our vision and goals.

We will:

- Develop a funding strategy that addresses immediate funding challenges and develops a sustainable source of funding to support our Strategy objectives for the future.
- Increase the unrestricted income needed to cover the costs of running the organisation.
- Secure key multi-year funding partners, initially to fund pilot projects, then partners to be self-funding after successful completion of pilot projects: 50% after 3 years; 80% after 5 years; and 100% after 7 years.
- Develop and retain the necessary technical expertise through our own people and through access to experts across the world.
- Invest in digital technology to support our programmes, communications and operations.

Who we will work with

To achieve our ambitious goals we will work with and seek the support of others.

In developing the evidence and knowledge to pioneer the use of sand dams we will work with academic institutions, including universities and research organisations.

In enabling the building of new sand dams we will continue to work with in-country partners, including local government organisations and NGOs that specialise in sand dam construction, such as the Africa Sand Dam Foundation in Kenya.

In our work to influence others to invest in the large-scale building of sand dams we will seek the support of international institutions and development donors. We will work with national governments responsible for policy and planning in areas such as water resources, road construction, nature conservation, and agriculture. We will also work with other international charities where we share related goals.

The funding we need to achieve our Strategy objectives.

As a not-for-profit organisation, we rely on funding from grants, donations and other charitable sources to carry out our work. We will need to increase the level of funding we receive to achieve our Strategy goals.

We will need to grow our annual income to £2.5 million to directly fund and influence the construction of 100 dams every year by 2025.

With the completion of pilot programmes in new countries and the adoption of landscape-scale approaches, we will aim to achieve significant upscaling of our activity and influence and to generate an income of £5 million every year by 2030.

We will also need up to £100,000 every year to fund important research projects that will give us the vital evidence and information we need to support our work.

We will know we are succeeding when…

- We have achieved our goals of directly funding and influencing the building of 100 sand dams every year by 2025.
- We have acquired the necessary evidence from our research to demonstrate the value and effectiveness of sand dams that will convince others to invest in their construction.
- Sand dams are recognised by the United Nations as an important solution to water and soil conservation in drylands across the world.
- 90% of sand dams are supervised by accredited engineers.
- We have established five new centres of expertise to support our global leadership on sand dams.

Our Theory of Change: Model of development

Problem:

Dryland communities lack year-round access to local, safe water, threatening their wellbeing and livelihoods.

Approach:

Empowering dryland communities to transform their own lives

Inputs:

Holistic land management
Sand dams
Terracing
Tree nurseries

Rainwater harvesting solutions
Sand dams
School water tanks
Rock catchments

Climate-smart agriculture
Livestock productivity
Producing fruit & veg
Crop diversity

Outcomes:

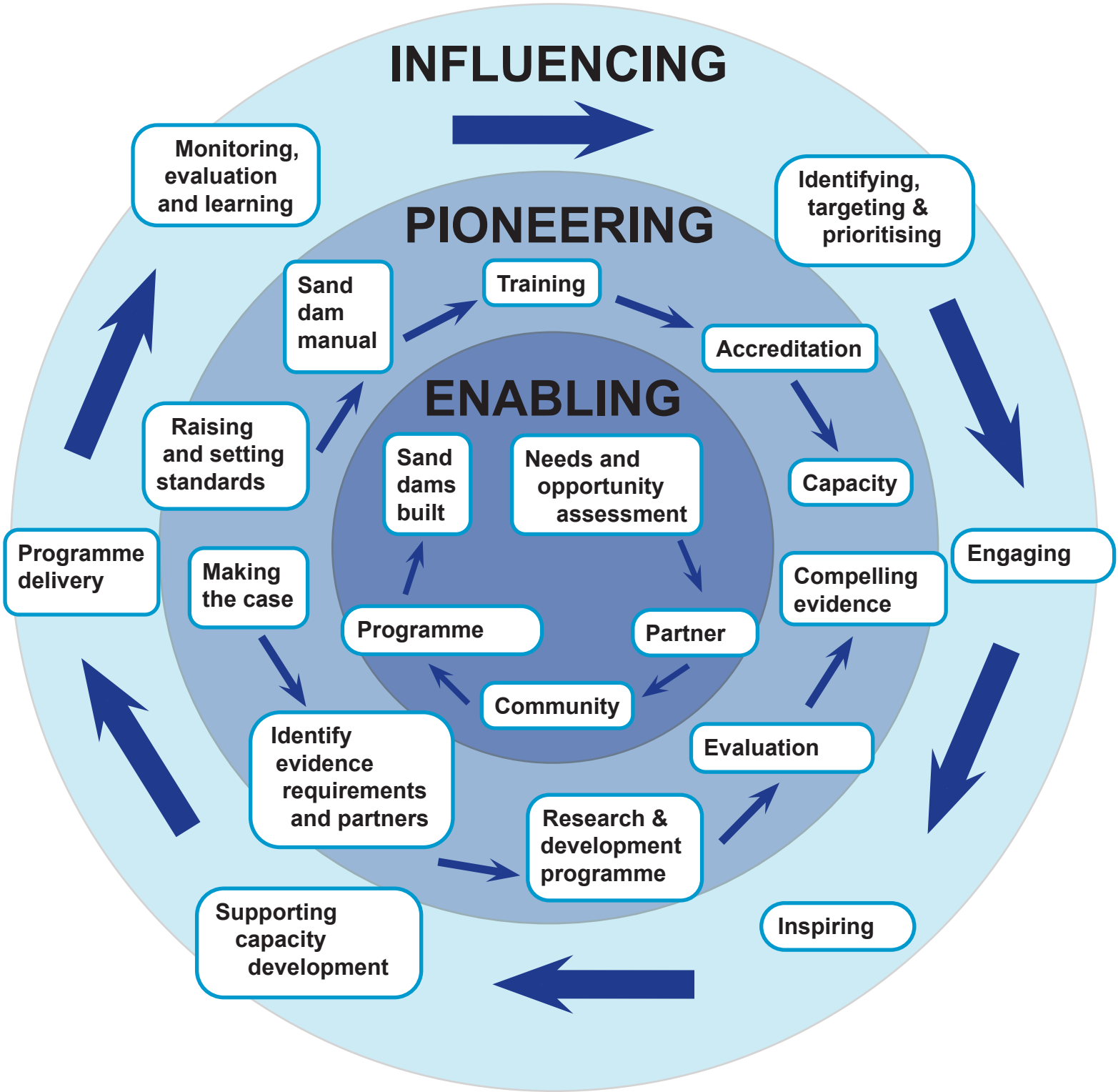
Soil & water conservation

Water supply

Food production

Impacts:

Our Theory of Change: Strategy



Our Vision: To support millions of the world's poorest people, by helping them to transform their own lives through water and soil conservation in drylands.

Transforming lives.

Here are some of our programme impacts since 2002. To read our full impact report, visit: www.sanddamsworldwide.org.uk/impact-report-2022

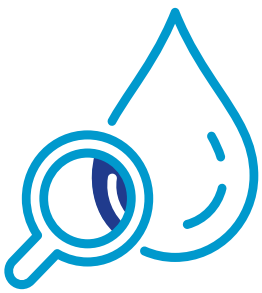
Water Availability:

73% reduction in average time to collect water from 298 minutes to 80 minutes.

Average of 291 more litres of water per day is available for each community since sand dam construction in the driest months.

Hygiene and Sanitation:

Water stored within the sand of sand dams meet **WHO standards** for drinking water and is safe to drink.



(Source: An Assessment of the Microbiological Water Quality of Sand Dams in Southeastern Kenya; Cranfield University, 2018)

64% reduction in the number of households that have fallen sick in a 6-month period.

Hygiene Index Score* increased from **20% to 79%**

*This is a score used to assess people's hygiene knowledge and practices. It includes questions around handwashing, storing water and food safely, and household sanitation facilities. The higher the score, the higher the level of knowledge and hygiene practices being implemented in a household.

13%

13% reduction in households having to skip meals

23%

23% reduction in households having to reduce the size of meals

20%

20% reduction in households having to borrow food

£

28% reduction in the number of households living below the poverty line.

£20

50% of households living off less than 3,000 Kenyan Shillings (approx.£20) per month at Baseline, **down to 13%** of households at Evaluation.

112% increase in the number of women feeling **hopeful** about their future.

44% increase in the number of feeling **empowered**.

85% increase in the number of women feeling **confident**.

241% increase in the number of women feeling **proud**.

Esha Maki, Makecha community member, Ethiopia.

Financial review.

"We have had a big improvement on what we have harvested compared to previous years (before the sand dam). Now we are able to make profit and sell surplus produce which we use to pay our children's school fees... Now that we have water we are stress free, we bathe well, we cook well and we eat well."

Florence Musumbi, member of Utonyi Wa Kasengela self-help group, southeast Kenya.

We increased our charitable expenditure and grants to partners in 2022/23.

The results of the year's operations are set out in the attached financial statements.

We achieved 97% of our income target for the year, generating income of £1,183k compared with £1,195k the previous year. Total expenditure increased by 39% to £1,375k with charitable expenditure also increasing by 46%. Our reserves increased to £363k in 2022-23 from £306k in 2021-22 driven by a 14% increase in unrestricted income.

During the year we secured restricted income of £778k, a 7% decrease from £839k the previous year and ended the year with a planned deficit of £192k (2021/22: £204k surplus). The deficit is due mainly to a 41% increase in restricted expenditure on our overseas programmes.

	2022/23 actual £000	2021/22 actual £000	2021/22 to 2022/23 Movement	%
Total income	1,183	1,195	(12)	(1)
Total expenditure	1,375	991	(384)	(39)
(Deficit)/surplus	(192)	204	(396)	

Expenditure

Overall expenditure for the year ended 31 March 2023 was £1,375k, an increase from £991k the previous year. We spent 46% more than last year on charitable activities, an increase from £811k to £1,188k. This year we increased our core costs by 5% due to inflation-linked pay increases. There was also a 1% increase in the cost of raising income as a percentage of total income raised in the year.

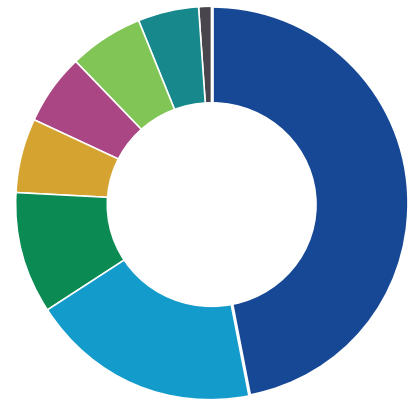
We increased our support to overseas programmes by 46% from £753k in 2021-22 to £1,102k in 2022-23. This year we progressed dam building as well as other activities across our pilot programmes in Ethiopia, Malawi and Mozambique that had been delayed due to COVID-19. We also completed the first sand dam in our new pilot in Tanzania.

Overall, we spent £28k more than last year on pioneering expenditure due to a 43% and 100% increase in knowledge sharing expenditure and promoting sand dams respectively. Our knowledge sharing expenditure includes the costs for an international workshop delivered in Ethiopia that focused on the role sand dams can have in supporting land conservation. This year we were not able to develop any new research projects due to the lack of funding, however we plan to invest in developing research projects in 2023/24.

Charitable expenditure as a % of total expenditure

	2022/23 £000	2022/21 £000
Total spend on charitable activities	1,188	811
Total spend	1,375	991
Ratio	**86%**	**82%**

2022/23 Actual charitable expenditure: £1,188k



- 47% Community Food and Water, Kenya
- 19% Sand dam scoping, Ethiopia
- 10% Sand dam pilot, Malawi
- 6% Building sand dams, Zimbabwe
- 6% Building sand dams, Mozambique
- 6% Knowledge sharing
- 5% Sand dam feasibility, Tanzania
- 1% Promoting sand dams

2022/23 Planned charitable expenditure: £1,192k

- 48% Community water and food, southeast Kenya
- 11% Piloting sand dams, Ethiopia
- 11% Piloting sand dams, Malawi
- 9% Sand dams for wildlife
- 7% Building sand dams capacity, Mozambique
- 7% Piloting sand dams, Tanzania
- 4% Restoring degraded lands, Zimbabwe
- 2% Evidence and research
- 1% Knowledge sharing
- < 1% Promoting sand dams

Income

Income for the year ended 31 March 2023 amounted to £1,183k compared with £1,195k in the previous year.

This was 1% lower than the previous year with increases in income from Trusts & Foundations (4%), Individual Giving (3%), Corporates (230%) and Expeditions (100%) with decreases in income from Small Governments (60%) and Rotary (42%).

Small Governments income decreased to £110k in 2022-23 from £275k in 2021-22.This year we received a smaller grant instalment of £74k (2021/22 £106k) from Jersey Overseas Aid (JOA) to complete our sand dam pilot in Ethiopia. We did not require additional funding from JOA to complete our pilot in Malawi as we utilised funds from the £66k grant installment received the previous year. Small Government income also includes a £35k Guernsey Overseas Aid Commission grant to co-fund our programme in Zimbabwe.

Trusts and Foundations income was boosted by £90k from Medicor Foundation: the second installment of a £350k three-year grant supporting our work to increase food and water security in Kenya. We are also pleased to share that we received £113k from Mr and Mrs Butt, through The Calleva Foundation which is the second installment of a three-year grant also for our programme in Kenya.

Income raised from charitable activities this year includes a £65k donation from JOA to fund a sand dam expedition in Kenya in June 2022. A further £15k was raised from the September 2022 Sand Dams Worldwide expedition in Kenya.

Income stream mix: 2022/23

51% Trusts & Foundations
28% Individual donors
10% Small Governments & Institutions
8% Other income
2% Rotary

Income stream mix

	2022/23 Total £000	2021/22 Total £000	% Variance
Small Governments & institutions	**110**	275	-60%
Corporates	**89**	27	230%
Trusts & foundations	**566**	545	4%
Rotary	**25**	43	-42%
Individual donors (including legacies)	**311**	303	3%
Other income (including expedition income)	**82**	2	3950%
Total income	**1,183**	**1,195**	**-1%**

Where every £1 went in 2022/23

41p Community water and food, southeast Kenya
17p Sand dam pilot, Ethiopia
14p Costs of generating funds
9p Sand dam pilot, Malawi
6p Pioneering sand dams
5p Building sand dams capacity, Mozambique
5p Restoring degraded drylands, Zimbabwe
3p Sand dam pilot, Tanzania
< 1p Sand dams for wildlife, Kenya

Where every £ went in 2022/23

For every pound Sand Dams Worldwide raised in 2022/23, **86p** went directly to our charitable activities:

- Enabling dryland communities to build sand dams, access safe water close to home, and grow more food to feed and support their families
- Gathering evidence to influence more organisations to implement sand dams wherever they can be a solution to water scarcity
- Sharing our knowledge and expertise, to help other organisations to build sand dams – so that we can enable more people around the world to access safe water, more quickly.

14p was spent on raising more funds for our work – which has succeeded in securing large grants for the next financial year, and developing new funder relationships to strengthen our funding mix going forward.

It was also used for communicating the impact of our work via our website and social media to spread the word about sand dams, to encourage others to build them, and attract new donors.

Donation and legacies fundraising

Expenditure on donation and legacies fundraising includes the costs of fundraising campaigns, marketing and communications.

These costs are spread over the differing income streams.

	2022/23 Total £000	2021/22 Total £000
Small governments & institutions	33	34
Trusts & foundations	54	70
Rotary	7	9
Individual donors	63	65
Corporate	3	2
Community fundraising	-	-
Total	**160**	**180**

Fundraising targets

The Charity achieved 97% of its fundraising target of £1,214k for the year. The increased funding from Trust and Foundations, individuals, Corporates and Expeditions was offset by the decreases from Small Governments and Rotary.

	2022/23 actual £000	2022/23 target £000	% achieved
Small governments & institutions	110	337	**33%**
Trusts & foundations	566	470	**121%**
Individual donors	311	250	**124%**
Rotary	25	50	**50%**
Corporates	89	30	**297%**
Expeditions	80	73	**110%**
Other	2	4	**25%**
Total	**1,183**	**1,214**	**97%**

Fundraising cost as a percentage of 2022/23 total donation and legacies income

The Board's target is to reduce the cost of raising donation and legacies income as a percentage of income to 15%.

The total cost of raising voluntary income as a percentage of 2022-23 total donations and legacies income stands at 15%. This is the same as the previous financial year.

	2022/23 £000	2021/22 £000
Cost of raising donation and legacies income	160	180
Donation and legacies income	1,103	1,195
Ratio of spend to income	15%	15%

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by Sand Dams Worldwide for a specific purpose. Restricted funds have decreased by £249k from £648k at the end of 2021-22 to £399k at the end of 2022-23 due to a 42% increase in restricted expenditure from £724k last year to £1,027k this year.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of Sand Dams Worldwide Ltd and which have not been designated for other purposes. Unrestricted funds have increased by £57k to £363k at the end of 2022-23 from £306k in 2021-22.

Reserves policy and going concern statement

Reserves are needed to bridge the gap between core cost expenditure and the receiving of income and to cover other unplanned cash flow pressures. The Trustees consider reserves of six months of current year core costs (employment, accommodation and administration) as the preferred minimum level and 12 months as the preferred maximum level.

	2021/22 actuals months	2022/23 actuals months	Better/Worse than minimum target months	2023/24 Budget months	Better/Worse than minimum target months
Reserves vs annual core costs (Policy 6 months)	11.3	11.1	**5.1**	12.03	**6.03**

It is recognised that ongoing work is required in order to continue to meet the reserves target.

Our reserves increased by £57k due to a 14% increase in unrestricted income. Recognising that it would be challenging to raise unrestricted funds given the cost of living crisis and rising inflation, we continued to invest in developing more sustainable funding sources by reactivating lapsed donors, converting trusts to multi-year funders where possible and seeking new trusts, major donors and corporate support. With the expansion of our work into new countries we remain focused on developing new funding opportunities to cover our long-term programme funding needs over the coming years.

The Trustees also monitor the total available funds in relation to previous year total expenditure and consider four months as the minimum level and eight months as the preferred maximum level of available funds. The Trustees consider the target for reserves and available funds to be six months to maximise cost efficiencies across the board.

The performance of available funds against the policy is as follows:

	2021/22 actuals months	2022/23 actuals months	Better/Worse than target months	2023/24 Budget months	Better/Worse than target months
Available funds vs annual expenditure (Policy 4-8 months)	11.64	6.72	0.72	4.68	-1.32

The Consolidated Balance Sheet shows current assets of £765k. The Trustees have reviewed the circumstances of the Group, and consider that adequate resources continue to be available to fund the activities of the Group for the foreseeable future. The Trustees are of the view that the Group is a going concern.

Risk management

The Trustees have a structured approach to fulfil their risk management responsibilities. This involves a quarterly review of these risks at Board meetings, which:

- Seek to identify the major risks facing the charity.
- Assess the likelihood and severity of the risks involved.
- Review the existing controls and actions that the charity has in place to mitigate the risks.
- Identify and implement any further actions required to limit risk.
- Identify current and emerging risk and impacts associated with COVID-19 and implement both long and short-term measures to ensure business continuity.

The Trustees confirm that they have policies and systems in place to mitigate the major risks facing the charity which they have identified:

- Overseas political situations can disrupt the work being undertaken through our grant funding. This risk is mitigated by expanding the breadth of its activities to more countries.

- 48% of our income comes from Trusts and Foundations, 26% from individuals and 9% from small governments, while the remainder comes from corporates and Rotary clubs within Rotary International Great Britain and Ireland. A lack of diversity and the financial implications if one or more of these grants stops provides a revenue risk to the organisation. Measures are now in place to increase and diversify our funding.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of paying out grants, are holding all funds in short term bank deposits. Currently they are all on deposit with the Co-operative Bank in the UK.

Grant management policy

The majority of Sand Dams Worldwide's charitable activity is carried out by providing grants to other organisations. Grants may be financial or in kind. Grants are only made to legally recognised and constituted charitable organisations, unless approved by the Board. A thorough assessment process is conducted prior to any decision being made and grants will only be given once it has been established that:

- The proposed organisation and opportunity have successfully proceeded through Sand Dams Worldwide's engagement process.
- The proposed project fits with Sand Dams Worldwide's vision, charitable objects and strategic priorities.
- The organisation has the necessary skills, knowledge, experience and capacity (technical, operational, managerial, financial and logistical) to carry out the proposed activities, or demonstrates the willingness and capability to develop these capacities with our support.
- The organisation has developed clear plans and budgets for the project and is able to demonstrate sufficient operational and financial processes to manage the plans and budgets efficiently and effectively.
- The organisation complies with our policies, especially regarding anti-bribery.
- The organisation is willing and able to provide sufficient information and evidence to enable fundraising applications and reporting to meet Sand Dams Worldwide's and donors' needs.
- The organisation is willing and able to provide regular reporting in accordance with Sand Dams Worldwide's monitoring and evaluation process.

All grants are subject to Sand Dams Worldwide having sufficient funds and capacity. All grants follow an approval process involving the Senior Management Team, the Executive Director and/or the Board, depending on the grant value. Sand Dams Worldwide does not accept applications for funding but does respond to those organisations who wish to engage with Sand Dams Worldwide with a view to future funding.

Fundraising statement

Sand Dams Worldwide appreciates the generosity and commitment of the individuals and organisations that support our work and with whom we aim to build lasting and transparent relationships. Our fundraising activities include direct marketing appeals to individuals who have already expressed an interest to support our work; we seek donations and grants from major donors, companies, charitable trusts, governments and institutions; and we encourage people to participate in events to raise funds on our behalf. We strive for best practice in fundraising. We are registered with the Fundraising Regulator and adhere to its Code of Fundraising Practice. We send our supporters updates demonstrating the impact of their support. We keep supporters' data secure and do not sell or share it for marketing purposes. We value feedback from supporters, and we review our fundraising activities in line with any feedback and complaints.

Overseas programmes.

Pamela Rashid Gailanga, Iyenge community member, Tanzania.

Community water & food – southeast Kenya.

Members of Taa Wa Kiuukuni self-help group members, southeast Kenya, with seeds they'll use to grow drought-tolerant crops.

A long walk for water

In Kenya, 71% of the population live in rural areas. During the dry season, women and girls can spend up to 12 hours travelling long distances each day to collect water, water which is often unsafe to drink. This leaves little time for farming, other income generating activities or for going to school and maintains a dependency on food aid.

Creating opportunity and hope

We are supporting rural communities in Makueni, Machakos and Kitui counties to harvest rainwater and grow food.

To date we have enabled the construction of 1,187 sand dams, 15 rainwater harvesting rock catchments, and 208 school water tanks, bringing safe water close to home for 1,063,253 people.

About our partner

Africa Sand Dam Foundation (ASDF) is our partner in southeast Kenya. ASDF work in rural dryland areas to empower marginalized communities to sustainably improve environments and livelihoods.

Sand Dams Worldwide and ASDF have a strategic partnership based on shared values and philosophy. Together we have committed to pioneering sand dams worldwide and we support ASDF's capacity to provide technical expertise for the siting, design and construction of sand dams by other organisations. ASDF also play a key role supporting our pilot programmes across Africa.

Major donors

Medicor Foundation, Mr and Mrs Butt through The Calleva Foundation, The Dulverton Trust, Vulcan Engineering Ltd, Rotary Clubs within Rotary International in Great Britain and Ireland, and funds raised through The Big Give.

Jennifer David, member of Kyamuisu self-help group, southeast Kenya, with her mango tree.

This year ASDF were able to complete the construction of 52 sand dams across the Makueni, Machakos and Kitui counties of Kenya.

This is higher than originally planned and continues ASDF's focus on investment in larger sand dams. These dams have provided an additional 32,243 people with access to clean water close to home.

Sand Dams Worldwide also supported ASDF in the construction of 2 school water tanks, providing clean water for 350 school children at the school itself, reducing the burden on young people to find water to bring to school each day.

This year ASDF also implemented a solar water pipeline, the first to be constructed through our joint partnership.

The continued failure of the rains in Kenya has severely impacted farmers across the country, reducing harvests and making it more and more challenging for families to meet their needs through their own agricultural production.

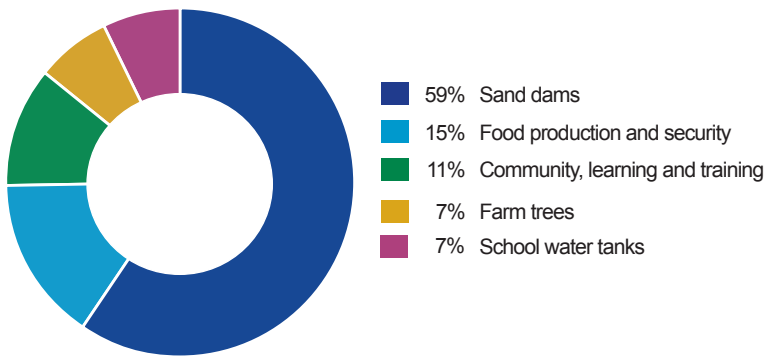
This highlights the importance of installing sustainable rainwater harvesting solutions such as sand dams, implementing water conservation measures such as terracing and providing farmers with training in conservation agriculture and drought tolerant crop production so that they can improve their land and their livelihoods.

2022/23 Plans

£613k	50	5	11,500
Investment	Sand dams built	School water tanks	People with safe water

2022/23 Achievements

£563k	52	2	32,243
Investment	Sand dams built	School water tanks	People with safe water



2023/24 Plans

£594k	65	4	21,963
Investment	Sand dams built	School water tanks	People with safe water

Sand dams for wildlife.

A sand dam in Tsavo National Park, Kenya.

Fragile ecosystems and critical land for wildlife

The Tsavo Conservation Area (TCA) in southeast Kenya comprises of Tsavo East, Tsavo West and Chyulu Hills National Parks in southeast Kenya. Tsavo is a critical area for wildlife populations, including being home to Kenya's largest single population of elephants. It is also home to the unique iconic "Big Tuskers" as well as to many other "high value" species including 18% of Kenya's Black Rhino, along with Hirola, Grevy's Zebra, Wild Dog and much more.

The region is vast and arid, with persistent shortage of water for wildlife, which is compounded by climate change, and habitat and vegetation loss; all of which threaten this fragile ecosystem and the wildlife dependent upon it.

Transforming lives of people, livestock and wildlife

In 2015 we started working in the Northern Rangelands in Kenya to deliver a sand dam programme for the benefit of people, livestock, and wildlife. This was the first time we had constructed sand dams to benefit wildlife as well as people. Following a successful programme working with Lekurruki Conservation Trust (LCT) and The Northern Rangelands Trust (NRT), with whom we constructed 14 sand dams, benefiting 10,400 people, their livestock and the large wildlife population living in the area, we are now developing a sand dams for wildlife programme in Tsavo National Park. This is in partnership with the Africa Sand Dam Foundation, Tsavo Trust and Kenya Wildlife Service.

About our partner

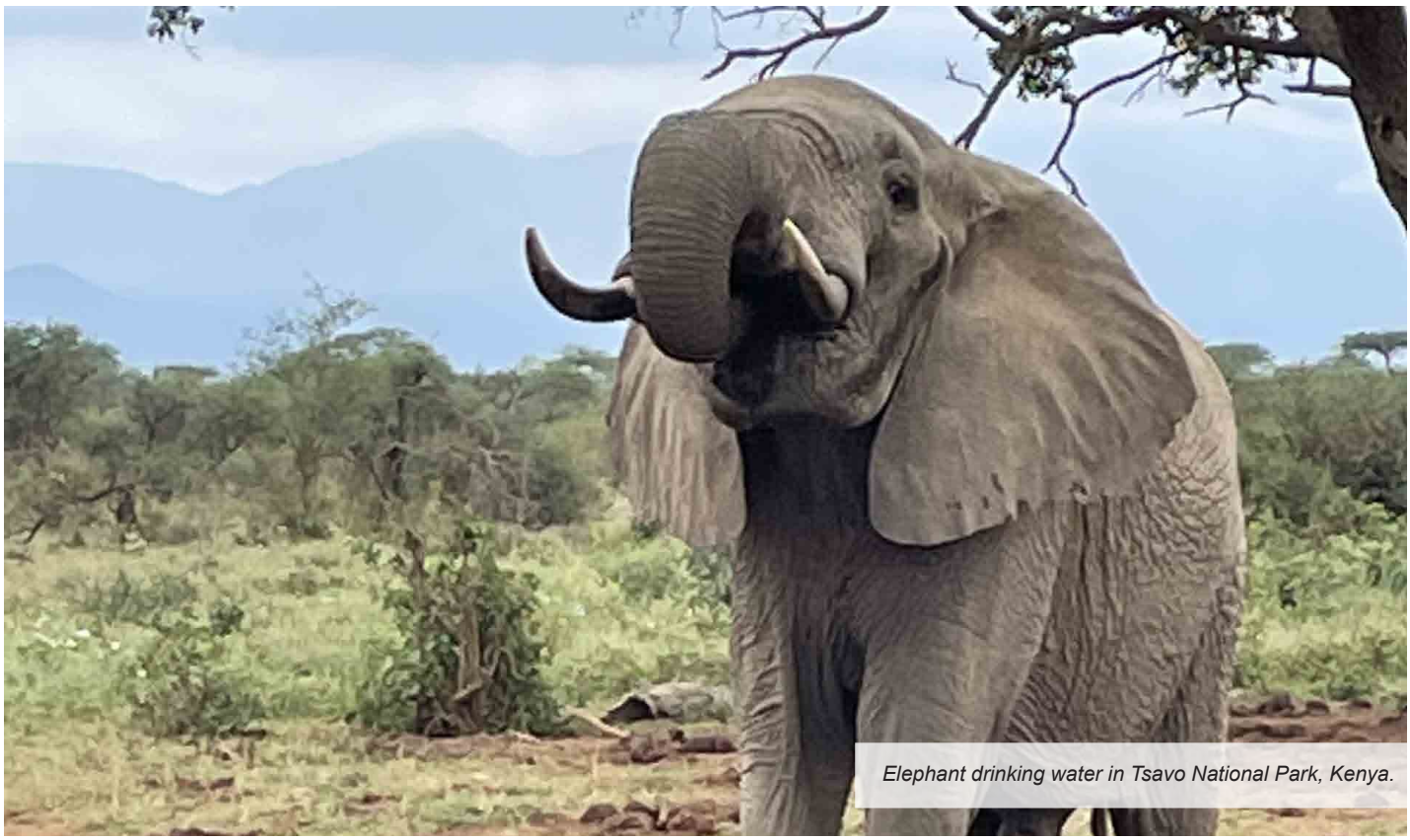
Tsavo Trust, founded in 2012, is a Kenyan not-for-profit conservation organisation working as a trusted partner of the Kenya Wildlife Service (KWS). Tsavo Trust provides core support to secure wildlife, habitat and key communities in Kenya's vast TCA.

Together with Tsavo Trust and ASDF we plan to construct a number of sand dams across Tsavo National Park (both East and West). Areas within the park that are known to be particularly important for elephants and black rhinos will be prioritised during the sand dam site selection process.

The objectives of the sand dam programme are two-fold: to provide sustainable year-round water for the wildlife living in the park, and to restore degraded and fragile land by enabling vegetation re-growth.

Major donors

Ernest Kleinwort Charitable Trust and funds raised through The Big Give.



Elephant drinking water in Tsavo National Park, Kenya.

To date 9 sand dams have been constructed in Tsavo National Park, 3 of which we have directly funded, and the last of these was built in May 2022.

This region of Kenya has experienced an intense and prolonged drought, with the rains having failed for the past four years. Therefore, the dams have not yet had the chance to start the process of maturing and providing water to the local wildlife population.

We are currently waiting for this part of Kenya to receive good rains, and for the dams to mature so that we can assess their effectiveness in this area, and to understand any adjustments that may need to be made. However, once mature, we fully expect the sand dams to start providing water and delivering against the planned objectives:

- To ensure a water supply for wildlife all year round.
- To improve water distribution for wildlife in Tsavo Conservation Area.
- To boost vegetation regrowth along seasonal water channels.
- To enable seasonal rivers to flow again

The lack of rains further emphasises the importance of this programme to build structures that ensure any rain is captured and stored where it falls providing long term benefits for the wildlife populations; as well as supporting the restoration and re-greening of this important ecosystem.

2022/23 Plans

£110k
Investment

5
Sand dams built

2022/23 Achievements

£2k
Investment

0
Sand dams built

2023/24 Plans

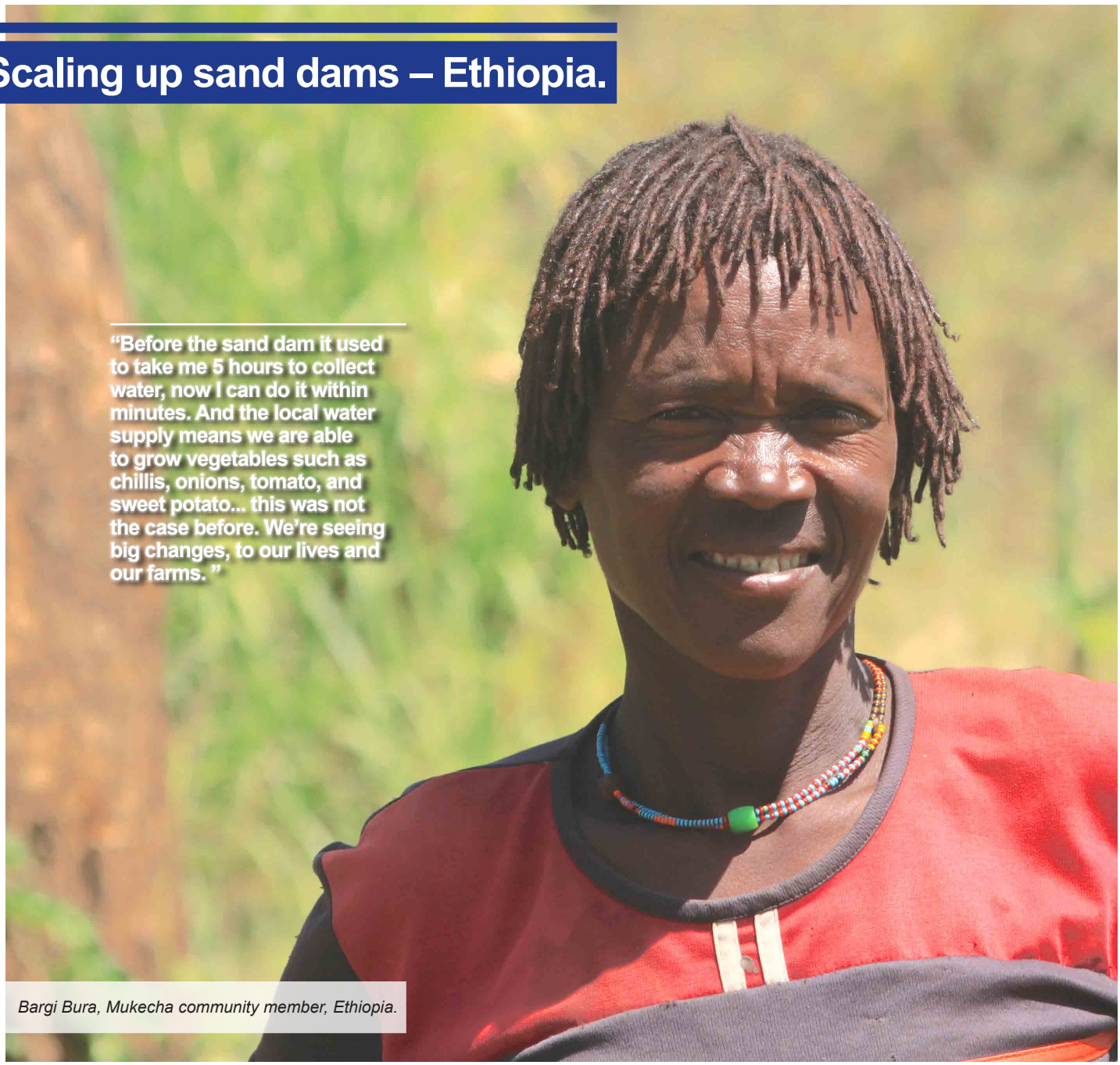
The main focus for 2023/24 will be to evaluate the dams (once they have started to mature), and determine if any adjustments to design and delivery are required, taking into consideration local context, including less rainfall, the impact of severe drought and the impact of elephants on the vegetation around the riverbanks.

Once we have been able to evaluate the dams, we also plan to site, design, and construct an additional 5 sand dams across the National Park.

£30k
Investment

1
Sand dam built

Scaling up sand dams – Ethiopia.



Bargi Bura, Mukecha community member, Ethiopia.

Living in extremes

Ethiopia covers a diverse range of landscapes, cultures and climates. These include some of the hottest and driest areas on Earth. In South Omo Zone, pastoralist communities travel for many kilometres across degraded land in search of water as well as suitable grazing for their livestock.

Implementing a new project

This year we have continued to deliver our pilot sand dam programme in Ethiopia, with our in-country partner, Action for Development. The project is supporting pastoralist communities to implement sustainable land management techniques in addition to constructing sand dams, helping to improve their food production and water security whilst also protecting critical ecosystems.

About our partner

Action for Development (AFD) work on water and food security, natural resource management and sustainable livelihoods programmes across Ethiopia. Active since 1997, AFD have previously constructed over 20 sand dams.

Major donors

Jersey Overseas Aid, the Isle of Man Government and The Beatrice Laing Trust.

Berje Gursho, Gurdo community member, Ethiopia.

This year we have completed the construction of one sand dam, and started the construction of a second dam in southern Ethiopia. This second dam will be completed during 2023/24.

This brings the total number of sand dams constructed as part of our pilot programme to three, with the fourth underway. These sand dams are already providing the local communities with a year-round local source of clean water which, particularly in the context of the severe drought which has been affecting the region, is hugely significant.

In addition to the sand dams, communities here have been implementing a range of environmental conservation measures to reduce soil erosion, help regenerate degraded land, and in turn enable communities to grow more crops and pasture. Over 430 hectares of land have been restored by environmental protection measures. What's more, over 7,200 trees have been planted, providing an additional source of food and income for community members.

This year, in partnership with Action for Development we also hosted a workshop in Ethiopia, focused on sand dams and the role they can have in supporting conservation works. Attendees included some of our partners, other international and Ethiopian NGOs, academic organisations, and local government officials.

The workshop was very well received, with lots of discussions, knowledge and idea sharing amongst all the participants, as well as potential opportunities for future collaborations and opportunities to scale up sand dams.

2022/23 Plans

£246k	2	4,800
Investment	Sand dams built	People with safe water

2022/23 Achievements

£226k	2	1	1,158
Investment	Sand dams funded	Sand dam built	People with safe water

2023/24 Plans

£136k	1	1	3,179
Investment	Sand dam funded	Sand dam built	People with safe water

Piloting sand dams – Tanzania.

The Iyenge community completing their sand dam, Tanzania.

Potential for sand dams in a new region

Small-scale farming forms the core of the Tanzanian economy and is a source of food, in addition to providing employment opportunities for about 75% of Tanzanians. Yet climate change poses a significant threat to this. Many communities living in rural areas are dependent on rain-fed agriculture for farming, and so, as rainfall becomes increasingly erratic and periods of drought become more frequent, their livelihoods are at an even greater risk.

Feasibility study

This pilot project involves the construction of four sand dams to improve the water supply for four communities and complements an existing project working with women-only groups. The aim is to improve the agricultural productivity and the variety of crops that can be grown, both of which are constrained by a lack of available water.

The longer-term plan is to develop a full programme of sand dams which can offer a sustainable solution to the water poverty currently experienced in the drylands of Tanzania.

About our partner

Sustainable Agriculture Tanzania (SAT) is a Tanzanian organisation that has supported small- scale farmers since 2011. SAT educates farmers in sustainable and organic farming practices, aimed at increasing food production and income. SAT currently reaches more than 90,000 small-scale farmers, pioneering the way for agro-ecological farming in East Africa.

Major donors

Medicor Foundation.

Peter Chiswagali, Iyenge community member, Tanzania.

We successfully completed the first full year of this three-year programme, the highlight of which was the construction of the first sand dam with SAT. Prior to building the dam, SAT's newly appointed sand dam team attended a two-week residential sand dam training course in Kenya, delivered by our strategic partners, the Africa Sand Dam Foundation.

This residential training was the first step to the SAT team becoming certified in sand dam siting, designing, and construction. Over the next two years the team will construct four sand dams, with hands-on support and training provided by ASDF. It is expected that by the end of the project, SAT will have acquired the skills and experience required to site, design, and construct sand dams without any external support.

The key activities during 2023/24 are to construct a further two sand dams, and for the SAT team to continue their training.

2022/23 Plans

£34k	1	662
Investment	Sand dam built	People with safe water

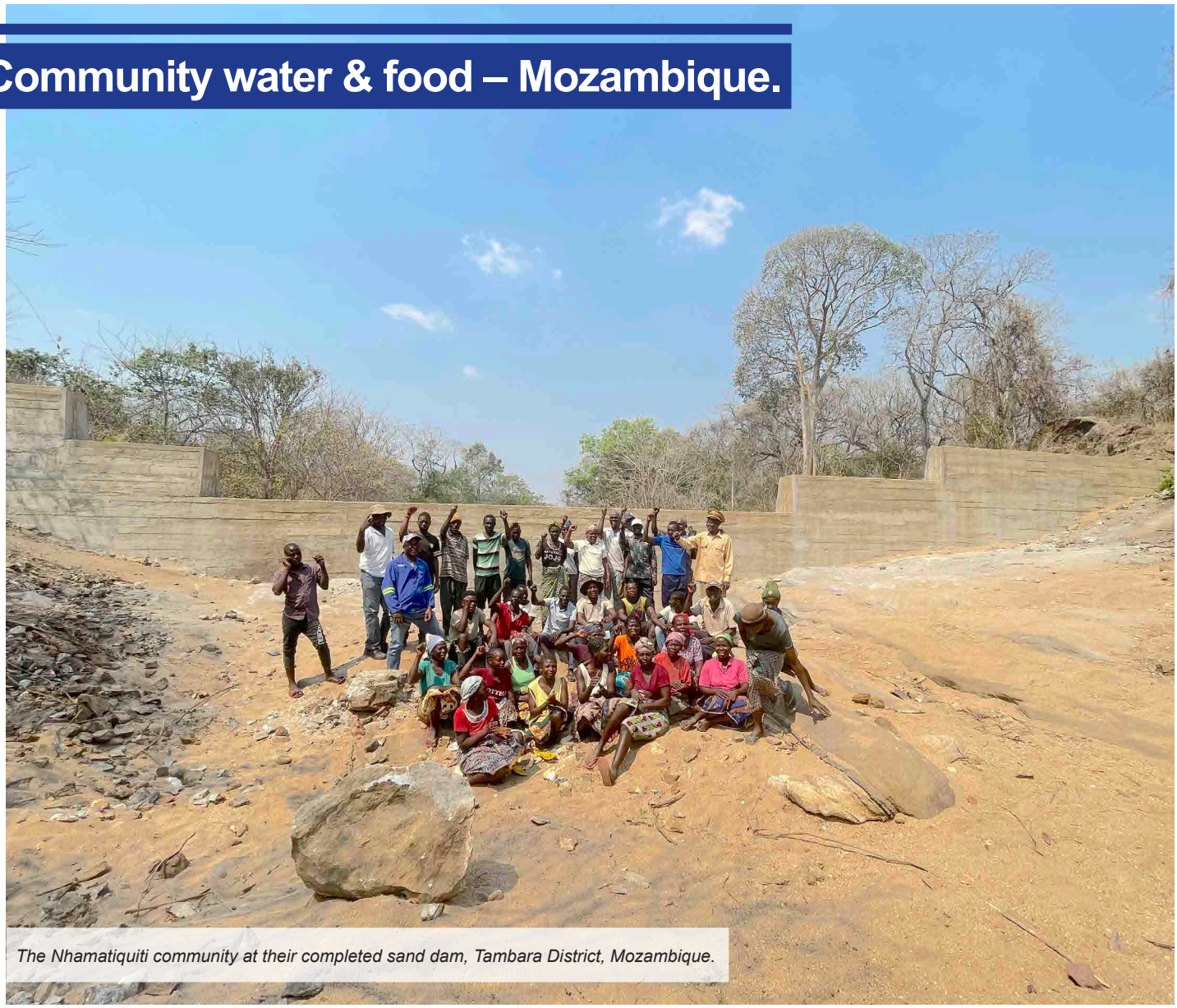
2022/23 Achievements

£56k	1	2100
Investment	Sand dam built	People with safe water

2023/24 Plans

£91k	2	3,780
Investment	Sand dams built	People with safe water

Community water & food – Mozambique.



The Nhamatiquiti community at their completed sand dam, Tambara District, Mozambique.

Unreliable rain

Mozambique encompasses many diverse geographies. Common to all the provinces is a pattern of variable and unreliable rainfall, which contributes to water scarcity and worsens vulnerability to drought, especially for the rural poor. About 63% of the population of Mozambique live below the poverty line and approximately 65% live in rural areas.

A cost-effective solution

In Mozambique we are supporting communities to achieve water and food security by building their own sand dams.

Our pilot programme is being implemented in the Manica Province, in the south-west of Mozambique. Manica is semi-arid with just one rainfall season a year. Access to potable water is very low with just 44% of the population having access to a supply of safe water.

We are therefore working with Micaia Foundation to pilot sand dams in this province with the aim of developing a longer-term programme.

About our partner

Micaia Foundation are a Mozambican NGO working in the south-west province of Manica. They work with rural communities in a number of areas including agriculture, natural product enterprises and practical conservation.

Sand dam technology is new to Micaia Foundation but complements their existing programmes very well. This partnership will develop the capacity and skills of Micaia Foundation in the siting, design, and construction of sand dams.

Major donors

Jersey Overseas Aid Commission and Fondation Ensemble.

Rosa Simione, Nhamatiquiti community member, Mozambique.

The Mozambique pilot was able to move forward successfully this year and the Micaia Foundation, working closely with our strategic partners ASDF, completed the construction of two sand dams. To our knowledge these are the first two sand dams to have been constructed in Manica Province and their successful completion is raising interest amongst local community members and decision makers.

Once mature these dams will play a key role in improving water access and security for local communities. Data from our baseline surveys of participating communities has shown that in some areas community members can spend over 10 hours queuing for water during the dry season, taking valuable time away from farming and other income generating activities.

Work to build the capacity of the Micaia Foundation in the siting, design and construction of sand dams has also advanced well with members of the Micaia team completing training with ASDF in Kenya this year.

In 2023/24 we will be completing the Mozambique pilot programme, constructing two further sand dams with communities in Manica Province, as well as completing an external evaluation of this project.

2022/23 Plans

£76k	3	5,085
Investment	Sand dams built	People with safe water

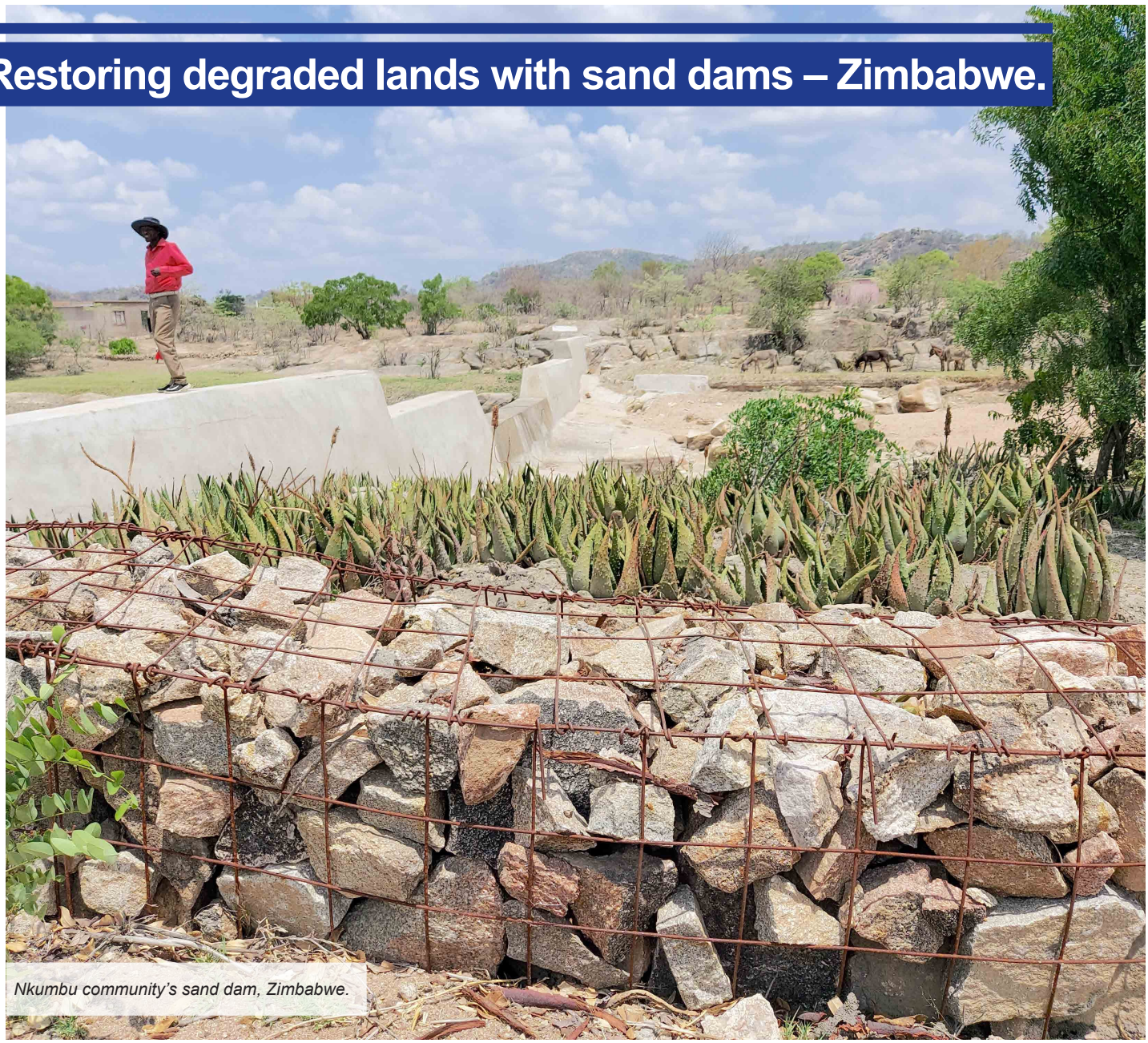
2022/23 Achievements

£67k	2	3,876
Investment	Sand dams built	People with safe water

2023/24 Plans

£101k	2	2,700
Investment	Sand dams built	People with safe water

Restoring degraded lands with sand dams – Zimbabwe.



Nkumbu community's sand dam, Zimbabwe.

Dwindling resources

Zimbabwe has experienced political and economic instability, which has exacerbated the situation for millions of farmers living below the poverty line. The southern regions in particular suffer from insufficient and unreliable rains, which force rural populations to use unsustainable practices, such as deforestation for livestock grazing and for burning to create charcoal to sell. This leads to widespread land degradation and susceptibility to desertification, damaging local ecosystems and the ability of rural populations to create sustainable sources of income.

A focus on land

We are supporting communities in southern Zimbabwe to construct sand dams and implement land conservation measures and tree planting.

Not only will this create sources of clean water nearby, the regreening effect of sand dams and training in environmental protection measures will help to reverse consistent land degradation and should provide the communities with alternative income streams through sustainable agriculture.

About our partner

Dabane Trust are our partners in Zimbabwe and act as technical consultants for other projects across Southern Africa. They work with farming communities in dryland areas to reduce poverty and restore degraded lands.

Major donors

Guernsey Overseas Aid and funds raised through The Big Give.

Nathi community members using their Rowa hand pump to collect water from their local sand dam, Zimbabwe.

This year we have supported another community in Gwanda district of Matabeleland (southern Zimbabwe) to construct a sand dam. Prior to constructing their sand dam, 67% of surveyed households reported having to travel for more than one hour to access water, therefore this sand dam is playing a critical role in providing a year-round source of clean water close to home for this community.

Alongside constructing their sand dam, the community here have been trained in environmental protection and conservation farming, helping to ensure they have resilient, sustainable livelihoods. They have since implemented a variety of measures including constructing gabions and stone silt traps, as well as planting live material such as aloe, to help slow down the rate of soil and water runoff, and help protect the area from further erosion.

The community also established a woodlot where 200 trees are being planted, with support from the local Forestry Commission, who conducted training in tree planting and forest management.

36 households also took part in Participatory Health and Hygiene Education training, covering topics such as hand hygiene and safe water storage, to help improve hygiene and sanitation amongst the community members.

2022/23 Plans

£52k	2	1,320
Investment	Sand dams built	People with safe water

2022/23 Achievements

£66k	1	836
Investment	Sand dam built	People with safe water

2023/24 Plans

£108k	2	900
Investment	Sand dams built	People with safe water

Piloting sand dams – Malawi.

Nyanthumbi community members construct gabions (trenches filled with stones secured with wire casing) that help to reduce soil erosion and reverse the formation of gullies, Malawi.

A region of extremes

Chikwawa and Nsanje districts form the Shire valley; a low-lying region characterised by extreme temperatures and unreliable rainfall. With over 80% of the country's population living in rural areas, and the majority of agriculture being rain-fed, a poor rainy season has serious consequences for those already living in poverty. At the other extreme, Malawi can be exposed to severe cyclones and heavy rain seasons, which has the potential to cause widespread flooding, damaging homes, crops, and habitats.

Sand dams in a new region

This year we completed our pilot project, which introduced sand dams to Malawi, and resulted in the first three sand dams in Malawi being constructed; providing three communities with a year-round supply of clean water. Following the success of this pilot programme, we are now scaling up this project to move into a new district to support three new communities, as well as continuing to support the first three communities, to enable them to become food and water secure.

About our partner

Churches Action for Relief and Development (CARD) are an established organisation that has been working in Malawi for 25 years, supporting communities with relief and emergency services, as well as development programmes in the areas of food security, economic empowerment, environmental management, climate change, health, and water and sanitation.

Major donors

Jersey Overseas Aid Commission and Guernsey Overseas Aid.

Nyanthumbi tree nursery, Malawi.

Despite the challenges of the last few years with the coronavirus pandemic, and Malawi being hit by three large cyclones that resulted in widespread flooding, causing significant damage, and sadly, loss of life, together with CARD we have been able to construct the final sand dam, and successfully complete this project.

All three sand dams are providing water for community use, and together with the trainings and support the community have received in soil conservation and sustainable agriculture, communities have been able to transform their lives and move towards being water and food secure.

Other activities completed this year included the planting of 54,197 trees across the three communities, with a further 3,000m of land protected with environmental protection measures.

We have now completed an external evaluation of this project, which confirmed that despite the challenges faced, it was successful and is bringing much benefit to the three communities. Findings included; ***"The project has contributed to significant and highly relevant and appropriate outcomes in each of the three communities, including access to clean drinking water, knowledge and awareness about WASH practices, and the introduction of improved early maturing crop varieties."***

Scaling up

We are now in the first year of a new three-year programme to scale up sand dams in Malawi and build the capacity of CARD in delivering sand dam programmes. This year we will be constructing one sand dam, supporting the community with climate-smart agriculture and implementing appropriate environmental protection measures. We will also build the capacity of the CARD team to enable them to become certified in sand dam siting, designing, and construction.

2022/23 Plans

£173k	1	1,119
Investment	Sand dam built	People with safe water

2022/23 Achievements

£122k	1	2,926
Investment	Sand dam built	People with safe water

2023/24 Plans

£137k	1	500
Investment	Sand dam built	People with safe water

Pioneering sand dams.

Diana Nduku Muinde, Wambiti self-help group member, southeast Kenya.

To enable millions of the world's poorest people living in drylands to transform their own lives, sand dams must become a mainstream water resource technology.

This requires providing robust evidence of their socio-economic and environmental benefits as well as a better understanding of the physical and social environments in which they work. It's also important to build skills and capacity in siting, designing, and constructing sand dams, to enable more sand dams of a high standard to be constructed across the world's drylands.

Evidence and research

This year in addition to continuing our partnership with Cranfield University, we have developed a new partnership with the Horn of Africa Regional Environment Centre and Network (HOAREC-N), who are based in Ethiopia. We plan to work with HOAREC-N to deliver research to better demonstrate and understand the impact of sand dams on the surrounding environment.

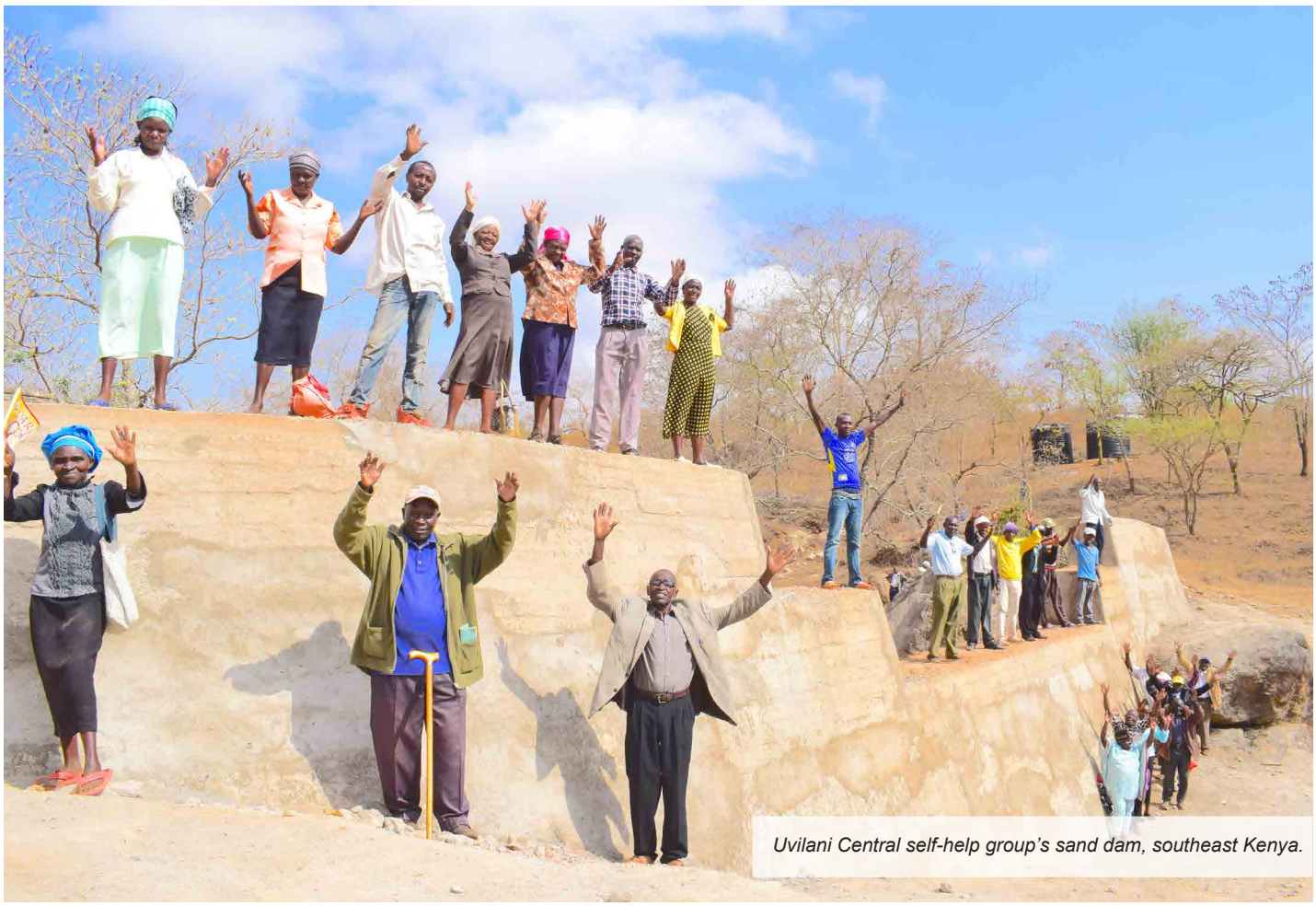
This year we were delighted to publish our Impact Report, which sets out the key benefits that sand dams have brought to the communities we work with, and their alignment to the UN Sustainable Development Goals.

Promoting sand dams

This year we completed our pilot project in Malawi, where we introduced sand dams to the country for the first time. The success of this project has generated a lot of interest in sand dam technology, and how it can support the country's rural communities, including from Malawian national government departments. The next step will be to continue scaling up sand dams across Malawi (and in other countries) and to engage with national governments whenever the opportunity arises, to advance the case for sand dams and the benefits they can bring to rural dryland communities.

Knowledge sharing

This year we supported three of our partners to formally start the process of becoming a certified partner and achieve certification in siting, designing and construction of sand dams. The three partners are at different stages in the process, but all have completed a two-week residential training in Kenya, and are currently siting, designing, and constructing sand dams in their own countries with the technical support of ASDF. It is hoped that by March 2024, two of the three will be fully certified, and have the capacity and skills to deliver sand dam programmes without the need for external support.



Uvilani Central self-help group's sand dam, southeast Kenya.

2022/23 Achievements

One of this year's main achievements was the delivery of a three-day international Sand Dam workshop in Ethiopia. The workshop involved 22 representatives from a variety of organisations, including Ethiopian NGOs, International NGOs, and Ethiopian Government. It was very well received, with one participant saying: ***"Sand dams were not familiar to my organisation, but after this workshop my plan is to influence everyone that there is a solution for the dryland community"***. The other significant achievement was the completion and publication of our Impact Report, which celebrates 20 years of supporting communities with sand dam technology.

2023/24 Plans

- Secure the funds to start a research study designed to evaluate the impact of sand dams on local Biodiversity

- Secure the funds to deliver a Cost Benefit Analysis of Sand dams, which will be critical to influencing Governments and policy makers

- Have at least one partner organisation certified by the end of March 2024.

- Start a scoping and feasibility study into scaling up sand dams in South America

2022/23 Plans

£76k
Investment

2022/23 Achievements

£86k
Investment

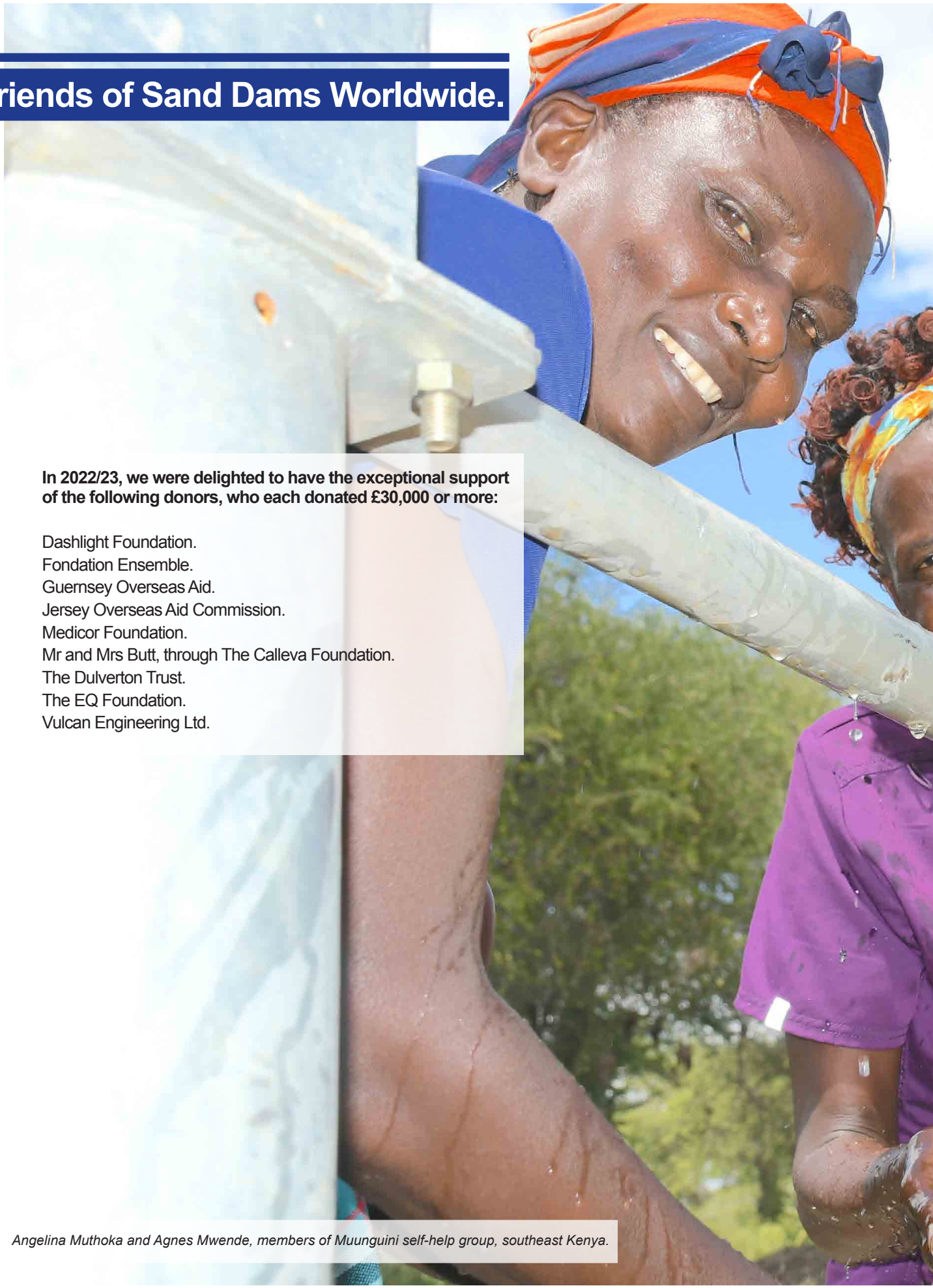
2023/24 Plans

£50k
Investment

What we have done so far

264	£1,531	46
People trained	Investment	Organisations supported

Friends of Sand Dams Worldwide.



In 2022/23, we were delighted to have the exceptional support of the following donors, who each donated £30,000 or more:

Dashlight Foundation.
Fondation Ensemble.
Guernsey Overseas Aid.
Jersey Overseas Aid Commission.
Medicor Foundation.
Mr and Mrs Butt, through The Calleva Foundation.
The Dulverton Trust.
The EQ Foundation.
Vulcan Engineering Ltd.

Angelina Muthoka and Agnes Mwende, members of Muunguini self-help group, southeast Kenya.

We would also like to recognise the investment of the following supporters who enable, or have enabled significant change at different times since our foundation:

Advocates for International Development.
Andrews Charitable Trust.
Barclays Isle of Man.
Blandford Lake Trust.
Charles Hayward Foundation.
Dashlight Foundation.
Ernest Kleinwort Charitable Trust.
Fondation Ensemble.
Four Acre Trust.
François Abellard.
Guernsey Overseas Aid.
Isle of Man Government.
Jersey Overseas Aid Commission.
Joffe Charitable Trust.
Just a Drop.
Margaret Hayman Charitable Trust Fund.
Medicor Foundation.
Melinda Lowis.
Mennonite Central Committee.
Mitsubishi Corporation Fund for Europe & Africa.
Mr & Mrs Butt, through The Calleva Foundation.
Newfield IT.
Noel Buxton Trust.
Patel Family & Avenue Healthcare.
Private Public Ltd.
Rita and David Slowe Charitable Trust.
Rotary Clubs within Rotary International in Great Britain & Ireland.
S.G. Lancaster.
Schroders.
SJ Berwin LLP.
Thames River Capital.
The Allan and Nesta Ferguson Charitable Trust.
The Beatrice Laing Trust.
The Charitable Foundation.
The Coles-Medlock Foundation.
The Daily Telegraph.
The Dulverton Trust.
The ED Charitable Trust.
The EQ Foundation.
The Expat Foundation.
The Funding Network.
The JJ Charitable Trust.
The Peter Stebbings Memorial Charity.
The Randal Charitable Foundation.
The Venture Partnership Foundation.
The Waterloo Foundation.
The Westridge Foundation.
TRAID.
URS Millennium Project.
Ward Family Charitable Trust.
Vulcan Engineering Ltd.

Charity number:	1094478
Company number:	4432166
Registered office:	5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE
Operational address:	Sand Dams Worldwide, 7-14 Great Dover Street, London, SE1 4YR
Our contact details:	
Telephone:	Mob: +44 (0)7596 225 677 Tel: +44 (0)20 3096 7861
E-mail:	team@sanddamsworldwide.org.uk
Website:	www.sanddamsworldwide.org.uk
Our advisors:	
Auditors:	Haines Watts Birmingham LLP 5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE
Bankers:	The Co-Operative Bank plc PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT
Patrons:	The Lady Katherine Rockley
Directors and Trustees:	The directors of the charitable company (the Charity) are its Trustees for the purpose of charity law. The Trustees and officers who have served during the year or appointed or resigned since the year end were as follows:
Trustees and Members:	David Jordan OBE Mark Murphy Sarah Field
Trustees:	Alex Day Bandish Gudka Barbara Busby Pam Gilder Faith Lyons (resigned in May 2023)

Additional Members:

Alison Bell	Jenine Ruth Langrish
Andrew Paterson	June Stapley
Angela Seal	Kirsty Cunningham
Bruce Irvine	Miten Patel
Christopher Ian Pockett	Nigel Reader CBE
Darren John Worsley	Richard Pearce-Thomas
David Brocklebank	Sian Edwards
Dr John Seager	Sir Edward Clay
Fiona Charlotte Moore	Tim James Wood
James Onions	Vaughan Pomeroy

Senior management team:

David Jordan OBE (Chairman)
Judith Eaton (Chief Operating Officer)
Christine Whinney (Head of Programmes)

Governing document

Sand Dams Worldwide Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26 October 2002. It is registered with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 24 members, each of whom agrees to contribute up to £10 in the event of the charity winding up.

Appointment of Trustees

As defined by the Memorandum and Articles of Association, Trustees retire annually and are elected by secret ballot at each Annual General Meeting. On an annual basis, a skills team role analysis is performed, in conjunction with individual Trustee appraisal and objective setting. The Chairman and the Board review whether each Trustee will stand for re-election prior to each Annual General Meeting.

Trustee recruitment is currently managed by the Governance and Risk Committee which identifies gaps in skills and/or experience on the Board, and assesses the team role mix and diversity of the existing Board as part of a process to create a profile for suitable candidates. Trustee roles will, where necessary, be advertised widely, to ensure a high quality and diverse set of applicants.

Trustee induction and training

Trustee induction is carried out through a checklist of documents and specific conversations required to understand the Charity.

Organisation

The Board of Trustees, which can have up to ten Members, administers the Charity. The Board normally meets quarterly and there are sub-committees covering finance and audit, governance and risk, which normally meet bi-monthly. An Executive Director is appointed by the Trustees to manage the day-to-day operations of the Charity. To facilitate effective operations, the Executive Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and performance-related activity. Since October 2016, the Chairman has been acting in an executive capacity following the resignation of the Executive Director.

Related parties and co-operation with other organisations

Any connection between a Trustee or senior manager of the Charity with the overseas partners or suppliers used to achieve the Charity's objectives must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported. The Charity has close relationships with Africa Sand Dam Foundation in Kenya which shares the Charity's vision for the pioneering of sand dams worldwide, and actively promotes the work of the Charity. Other partners include Action for Development in Ethiopia, Sustainable Agriculture Tanzania in Tanzania, Dabane Trust in Zimbabwe, Micaia Foundation in Mozambique, Churches Action in Relief and Development in Malawi and Tsavo Trust who provide support in Tsavo Conservation Area in southern Kenya. A summary of transactions with these partners, is set out in Note 6 to the financial statements.

Pay policy for senior staff

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the Charity. Details of any related party transactions are disclosed in Note 19 to the financial statement. Details of expenses are disclosed in Note 15 to the financial statements. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the Charity, salaries are benchmarked against pay in other charities of a similar size.

Trustees' responsibilities

The Trustees (who are also Directors of Sand Dams Worldwide Limited for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the Trustees to prepare financial statements for the charity each financial year. Charity law requires the Trustees to prepare financial statements for the charity and its subsidiary undertakings.

The financial statements must be prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) and are required to give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for the year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- Observe the methods and principles in the Charities SORP.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charity and the Group, and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations made thereunder. 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 have confirmed that, so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Appointment of auditors

The auditors, Haines Watts Birmingham LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

This report was approved and authorised for issue by the Trustees on 13th September 2023 and signed on its behalf by:

David Jordan OBE, Chairman

Financial statements.

Mary Wambua, Kasunguni Frontline Farmers self-help group member, southeast Kenya.

Independent Auditor's Report to the Members of Sand Dams Worldwide Limited

Opinion

We have audited the financial statements of Sand Dams Worldwide Limited (the parent 'charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company 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 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 trustee's 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 group or parent charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, 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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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 group's and parent charitable company'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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 a Report of the Independent Auditors 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed here:

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- Making enquires of trustees and management as to where they consider there to be susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- Obtaining an understanding of the internal controls established to mitigate risks related to fraud and non-compliance with laws and regulations
- Assessing the design effectiveness of the controls in place to prevent and detect fraud;
- Assessing the risk of management override including identifying and testing journal entries;
- Challenging the assumptions and judgements made by management in its significant accounting estimates

Whilst our audit did not identify any key audit matters relating to the detection of irregularities including fraud, and despite the audit being planned and conducted in accordance with ISAs (UK), there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity would likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nichola Venables ACA (Senior Statutory Auditor)

For and on behalf of: Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

Date: 21st September 2023

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Statement of financial activities for the period ended 31 March 2023
Including consolidated Income and expenditure account

	Note	2023 Unrestricted £000	2023 Restricted £000	**2023 Total £000**	2022 Total £000
INCOME FROM:					
Donations and legacies funding	2	398	705	**1,103**	1,195
Charitable activities	3	7	73	**80**	-
Total income		405	778	**1,183**	1,195
EXPENDITURE ON:					
Raising funds					
- Donation and legacies funding	4	128	32	**160**	180
- Charitable activities	5	3	24	**27**	-
Cost of raising funds		131	56	**187**	180
Charitable activities					
Overseas programmes	6	174	928	**1,102**	753
Pioneering sand dams	7	43	43	**86**	58
Cost of charitable activities		217	971	**1,188**	811
TOTAL EXPENDITURE		348	1,027	**1,375**	991
NET INCOME/(EXPENDITURE)		57	(249)	**(192)**	**204**

The movement in funds is detailed in Note 12 on page 59.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All of the above results are derived from continuing activities.

There are no other recognised gains or losses other than those stated above.

The Consolidated Statement includes income from Sand Dams Worldwide IOM Ltd. of £20k; (£125k; 2022), and expenditure of £20k; (£125k; 2022), net loss of £0 (£NIL; 2022).

2022 total income of £1,195k consists of £839k restricted and £356k unrestricted income.

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Balance sheet as at 31 March 2023

	Note	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Fixed assets					
Tangible fixed assets	8	2	1	2	1
Total fixed assets		**2**	**1**	**2**	**1**
Current assets					
Debtors	9	18	241	17	236
Cash at bank and in hand	10	773	766	773	766
Total current assets		**791**	**1007**	**790**	**1002**
Liabilities					
Creditors falling due within one year	11	(28)	(51)	(27)	(46)
Net assets		**765**	**957**	**765**	**957**
Funds of the charity					
Unrestricted funds	12	363	306	363	306
Restricted funds	12a	399	648	399	648
Property and equipment fund		3	3	3	3
Total funds		**765**	**957**	**765**	**957**

The Trustees have prepared consolidated accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. The Consolidated Statement includes liabilities of £5k (2022: £5k) and assets of £5k (2022: £5k) from Sand Dams Worldwide IOM Ltd.

The notes on pages 51 to 62 form part of these financial statements.

The accounts were approved and authorised for issue by the Board on 13th September 2023.

Signed on behalf of the Board of Trustees.

David Jordan OBE
Chairman

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
A. Consolidated cashflow statement for the period ended 31 March 2023				
Cash generated from operating activities				
Net cash used in operating activities	6	1	6	1
Cash flow from investing activities				
Purchase of fixed assets	1	-	1	-
Net increase/decrease in cash	**7**	**1**	**7**	**1**

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
B. Reconciliation of net income/(expenditure) to net cash flow from operating activities				
Net expenditure (as per the Statement of Financial Activity)	(192)	204	(192)	204
Adjustments for:				
Depreciation	3	2	3	2
Movement in debtors	222	(221)	223	(214)
Movement in creditors	(22)	16	(23)	9
Net cash used in operating activities	**11**	**1**	**11**	**1**

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
C. Analysis of cash and cash equivalents				
Increase in cash and cash equivalents	7	1	7	1
Cash at bank and in hand at the beginning of the year	766	765	766	765
Cash at bank and in hand at the end of the year	773	766	773	766

D. Analysis of changes in net funds	**As at 1st April 2022 £000**	Cash flow £000	**As at 31st March 2023 £000**
Net cash			
Cash at bank	**766**	7	773
Total	**766**	7	773

1. Accounting policies

1.1 Basis of preparation

Sand Dams Worldwide Limited is a charitable company limited by guarantee in England and the Isle of Man. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 42 of these financial statements. The nature of the charity's operations and principal activities are stated in the Trustees' Annual Report (Including Directors Report and Strategic Report).

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trustees have at the time of approving the financial statements, a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements; as per page 43 of the Trustees' Report, where a more detailed statement is made.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £'000. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group entities

The financial statements consolidate the results of the charitable parent company and its wholly owned subsidiaries Sand Dams Worldwide Trading Limited and Sand Dams Worldwide (IOM) Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charitable parent company has not been presented because the Trustees have taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Sand Dams Worldwide Trading Ltd
The Charity has a wholly-owned subsidiary company, Sand Dams Worldwide Trading Limited (SDWTL) - Company Reg. No. 5105411. SDWTL has been dormant since 31 March 2010 and all trading activities of the company were transferred to the Charity.

The Capital and Reserves at 31 March 2023 was £NIL (2022: £NIL).

Sand Dams Worldwide (IOM) Ltd

Sand Dams Worldwide (IOM) Ltd is a company registered in the Isle of Man. It is limited by guarantee (company number 128231C) and is a charity (registration number 1147). It is a subsidiary because the company is the sole member.

The Capital and Reserves at 31 March 2023 was £NIL (2022: £NIL).

1.3 Income

Any materials (tools, equipment, etc.) received are included in the Financial Statements at market value. Properties, investments, and other fixed assets donated to the charity are included as donation income at market value at the time of receipt. Items donated for resale are included in trading income when sold and no value is placed on stock at the year end.

Income includes the following types of income:

- grants from government and other agencies where these amount to a contract for service to be used to further the Charity's objects.
- donations, where the money is given either in response to an appeal, or to be used with greater freedom.

Income is recognised in the period in which the Charity is entitled to receipt, the performance conditions have been met, the receipt is probable and the amount can be measured with reasonable certainty.

Income is deferred only when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. For donations to be recognised the charity will have been notified of the amounts and settlement date in writing.

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Fundraising costs include the salaries, direct expenditure and overhead costs associated with the time staff carried out fundraising, including events. Expenditure is included when incurred.

Grants payable to other organisations for relief and development projects are included in the SOFA when approved by the Trustees and agreed with the other organisation. The value of such grants unpaid at the year end is accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued but are noted as financial commitments.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

In kind grants are donations of materials, equipment or staff time that are not recognised in the grant recipient accounts but represent expenditure on direct charitable activity by Sand Dams Worldwide Ltd.

Rentals payable under operating leases are charged as an expense on a straight-line basis over the lease term.

1.4 Core, support and governance costs

Core costs summary
Core costs relate to the cost of organisational overheads such as accommodation, staffing and general administration that support the work of the Charity.

1.4a Breakdown of total core costs

	2023 %	2023 £000	2022 %	2022 £000
Employment costs (see note 14)	**92.3**	**288**	92.0	272
Accommodation costs	**0.4**	**1**	0.7	2
Administration costs	**7.2**	**22**	7.3	22
Total	**100.00**	**311**	100.0	296

1.4b Core costs allocation
Core costs have been allocated on the basis of staff time attributable to each activity as follows:

	2023 %	2023 £000	2022 %	2022 £000
Expenditure on raising funds				
Donations and legacies funding	**42.4**	**132**	47.7	141
Charitable activities	**0.4**	**1**	-	-
	42.8	**133**	47.7	141
Expenditure on charitable activities				
Overseas programmes	**8.1**	**25**	1.0	3
Pioneering sand dams	**8.2**	**26**	3.0	9
	16.3	**51**	4.0	12
Governance	**5.3**	**16**	5.1	15
Support costs				
Overseas programmes	**30.8**	**96**	33.5	99
Pioneering sand dams	**4.8**	**15**	9.7	29
Sub-total	**35.6**	**111**	43.2	128
Total core costs allocation	**100**	**311**	100	296

Support costs summary:
Support costs represent the costs incurred that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes both staff time and direct costs such as flights and accommodation, providing support for charitable activities including management, monitoring, evaluation, policy work and technical support for programmes. This also includes the costs incurred by finance, human resources, and information technology attributable to the management of the Charity assets and organisational administration. Total support costs of £96k (2022: £99k) includes core costs and travel and accommodation.

1.4c Breakdown of total support costs	2023 £000	2022 £000
Core costs	**112**	127
Travel and accommodation	**27**	1
Total support costs	**139**	128

1.4d Support costs allocation:	2023 %	2023 £000	2022 %	2022 £000
Overseas programmes	**86.5**	**124**	77.5	99
Pioneering sand dams	**13.5**	**15**	22.5	29
Total support costs allocation	**100.0**	**139**	100.0	128

Governance costs summary:
Governance costs are costs incurred on the governance arrangements of the Charity. These costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

1.4e Breakdown of total governance costs	2023 £000	2022 £000
Insurance	6	5
Audit fees	8	6
Trustee expenses	4	-
Professional fees and registration	2	3
Other governance expenses	-	-
Core cost allocation (See note 1.4b)	16	15
Total governance costs	36	29

Audit fees include the remuneration of the independent examiner for professional services incurred in relation to Sand Dams Worldwide IOM Ltd for 2022/23.

	2023 £000	2022 £000
Sand Dams Worldwide UK Ltd 2022/23	**6**	5
Sand Dams Worldwide IOM Ltd 2022/23	**1**	1
Total	**7**	6

1.4f Governance costs allocation	2023 %	2023 £000	2022 %	2022 £000
Overseas programmes	**86.5**	**31**	77.5	22
Pioneering sand dams	**13.5**	**5**	22.5	7
Total governance costs allocation	**100**	**36**	100.0	29

1.5 Tangible fixed assets and depreciation
Fixed assets costing more than £500 are capitalised.

Depreciation:	%	Basis
Fixtures, fittings and equipment	**20.0**	Straight line
IT equipment	**33.3**	Straight line

Tangible assets are stated at cost less accumulated depreciation and impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

1.6 Investment in subsidiaries
Investment in subsidiaries is stated at book value at the balance sheet date.

1.7 Foreign currency translation
Transactions denominated in foreign currencies are recorded in sterling at the interbank rate ruling at the date of the transaction. Transactions in foreign currency cash are recorded in sterling at the rate ruling at conversion or the previous year end balance sheet value, whichever is the later.

Assets and liabilities denominated in foreign currencies are translated into sterling at the interbank rate ruling at the balance sheet date. All differences are included in net outgoing resources.

1.8 Accumulated funds
The property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses. Restricted funds represent grants and donations received which are prescribed by the donor for specific purposes. Expenditure made in line with these purposes is charged to the accumulated restricted funds.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.9 Irrecoverable VAT
The Charity is not registered for VAT and therefore expenditure included within the accounts includes VAT where incurred.

1.10 Taxation
The activities of Sand Dams Worldwide Ltd and Sand Dams Worldwide Isle of Man Ltd. are for charitable purposes. Under part 11 of CTA 2010 no liability for corporation tax has arisen for the year to 31 March 2023 (nil to 31 March 2022).

1.11 Debtors and creditors within one year
Debtors and creditors with no stated interest rate and receivable/payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.12 Impairment
Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.13 Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.14 Judgements and key sources of estimation uncertainty
In the application of the charitable company's accounting policies, the Trustees 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.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

2. Donations and legacies income

	2023 Unrestricted £000	2023 Restricted £000	**2023 Total £000**	2022 Total £000
Trusts & foundations	149	417	**566**	545
Individual donors	229	82	**311**	303
Small governments & institutions	-	110	**110**	275
Rotary	2	23	**25**	43
Corporate	16	73	**89**	27
Community fundraising	2	-	**2**	2
Total	398	705	**1,103**	1,195

2022 income of £1,195k consists of £839k restricted and £356k unrestricted income.

2.1. Analysis of government grants (all restricted)

	Purpose for which grant was received (see note below)	**2023 Total £000**	2022 Total £000
Jersey Overseas Aid Commission 2019-2022	a	**74**	106
Jersey Overseas Aid Commission 2019-2022	b	**-**	66
Guernsey Overseas Aid Commission	b	**36**	20
Isle of Man International Development Committee	c	**-**	83
Total government grants		**110**	275

Included in the small governments and institutions income above are government grants of £110k (2022: £275k). This includes £74k which is part of a 36-month grant from the Jersey Government. We also received a £36k Guernsey Government grant in the year.

Programmes for which grants have been received

a. Restoring degraded lands to reduce rural poverty, Ethiopia
b. Strengthening climate resilience of smallholder farmers, Malawi
c. Restoring degraded lands to reduce rural poverty, Zimbabwe

3. Charitable activities income

	2023 Unrestricted £000	2023 Restricted £000	**2023 Total £000**	2022 Total £000
Expeditions	7	73	80	-
Total	7	73	80	-

Included in the expedition income is a Jersey Overseas Aid grant for £65k for a sand dam expedition in Kenya. The additional £15k was raised by volunteers of the September 2022 sand dam expedition.

4. Expenditure on raising funds – Donation and legacies funding

	2023 Unrestricted £000	2023 Restricted £000	**2023 Total £000**	2022 Total £000
Trusts & foundations	34	20	**54**	70
Individual donors	58	5	**63**	65
Small governments & institutions	28	5	**33**	34
Rotary	6	1	**7**	9
Corporate	2	1	**3**	2
Community fundraising	-	-	**-**	-
Total	128	32	**160**	180

2022 expenditure of £180k consists of £33k restricted and £147k unrestricted expenditure.
Core costs of £132k have been allocated across the income stream activities (see Note 1.4b).

5. Expenditure on raising funds – Charitable activities

	2023 Unrestricted £000	2023 Restricted £000	**2023 Total £000**	2022 Total £000
Expeditions costs	3	24	27	-
Total	3	24	27	-

6. Expenditure on charitable activities – Overseas programmes

	2023 Unrestricted £000	2023 Restricted £000	**2023 Total £000**	2022 Total £000
Community water and food, southeast Kenya	79	484	563	340
Building sand dam capacity, Mozambique	11	56	67	54
Restoring degraded drylands, Zimbabwe	14	52	66	97
Sand dams for wildlife, Kenya	2	-	2	62
Sand dam pilot, Malawi	34	88	122	91
Sand dam pilot, Tanzania	7	49	56	2
Sand dam pilot, Ethiopia	27	199	226	107
Total	174	928	1,102	753

2022 expenditure of £753k consists of £656k restricted and £97k unrestricted expenditure.

Support costs of £124k and governance costs of £31k have been allocated to the charitable activities (see Note 1.4).

6a. Analysis of overseas programmes

	2023 Support & governance costs £000	2023 In kind grants £000	2023 Direct grants £000	**2023 Total £000**	2022 Total £000
Community water and food, southeast Kenya	95	6	462	563	340
Building sand dam capacity, Mozambique	8	9	50	67	54
Restoring degraded drylands, Zimbabwe	6	3	57	66	97
Sand dams for wildlife, Kenya	-	2	-	2	61
Sand dam pilot, Malawi	16	17	89	122	91
Sand dam pilot, Tanzania	6	6	44	56	2
Sand dam pilot, Ethiopia	23	7	196	226	108
Total	154	50	898	1,102	753

2022 overseas programmes expenditure consists of £656 restricted and £97 unrestricted expenditure

6b. Direct grants

The Charity paid out £898k in direct grants to its partners (2022: £607k). These are identified as follows:

	2023 £000	2022 £ 000
Africa Sand Dam Foundation, southeast Kenya	**462**	336
Dabane Trust, Zimbabwe	**57**	89
Churches Action for Relief & Development, Malawi	**89**	65
Sustainable Agriculture Tanzania, Tanzania	**44**	-
Action For Development, Ethiopia	**196**	77
Micaia Foundation, Mozambique	**50**	40
Total	**898**	607

7. Expenditure on charitable activities – Pioneering sand dams

	2023 Unrestricted £000	2023 Restricted £000	**2023 Total £000**	2022 Total £000
Promoting sand dams	16	-	16	8
Knowledge sharing	27	43	70	49
Evidence & research	-	-	-	1
Total	43	43	86	58

2022 expenditure of £58k consists of £35k restricted and £23k unrestricted expenditure.
Core costs of £26k, support costs of £15k and governance costs of £4k have been allocated to the charitable activities (see Note 1.4).

7a. Analysis of pioneering sand dams expenditure

	2023 Support and governance costs £000	2023 In Kind grants £000	**2023 Total £000**	2022 Total £000
Promoting sand dams	-	16	**16**	8
Knowledge sharing	19	51	**70**	49
Evidence and research	-	-	**-**	1
Total	19	67	**86**	58

2022 pioneering sand dams expenditure consists of £35k restricted and £23k unrestricted expenditure.

8. Tangible fixed assets

	2023 Total £000	2022 Total £000
Cost or valuation		
Opening balance	**14**	14
Additions	**3**	-
Disposals	**-**	-
Balance as at year end	**17**	14
Depreciation		
Opening balance	**13**	11
Charge for year	**2**	2
Disposals	**-**	-
Balance as at year end	**15**	13
Net book value as at year end	**2**	1

9. Debtors

	Group 2023 £000	Group 2022 £000	**Charity 2023 £000**	Charity 2022 £000
Prepayments	**17**	18	**17**	18
Accrued income	**-**	207	**-**	207
Other debtors	**1**	16	**1**	11
Total	**18**	241	**18**	236

All debtors are initially measured at the settlement amount after any discounts

10. Cash at bank and in hand

	2023 £000	2022 £000
Bank balances	**766**	761
Cash	**7**	5
Total	**773**	766

11. Creditors: amounts falling due within one year

	Group 2023 £000	Group 2022 £000	**Charity 2023 £000**	Charity 2022 £000
Creditors	**4**	10	**4**	8
Accruals	**13**	31	**12**	28
PAYE	**7**	6	**7**	6
Deferred income	**4**	4	**4**	4
Total	**28**	51	**27**	46

All creditors are initially measured at the settlement amount after any discounts (under normal credit terms) have been applied.

11a. Deferred income

	2023 £000	2022 £000
Deferred income included above comprised:		
Deferred income b/f	4	10
Resources deferred in the year	-	-
Amounts released from previous years	-	(6)
Deferred income c/f	4	4
Total	4	8

At the balance sheet date the charity was holding funds received in advance for services due to be delivered after the year end and for which entitlement to the income is not received until the service is delivered.

12. Movement in funds

	As at 1st April 2022 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Total Movements £000	**As at 31st March 2023 £000**
Unrestricted	**306**	405	(348)	-	57	363
Restricted	**648**	778	(1,027)	-	(249)	399
Property and equipment	**3**	-	-	-	-	3
Total	**957**	1,183	(1,375)	-	(192)	765

As per accounting policy 1.8, the property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses.

12a. Analysis of movement in restricted funds

	As at 1st April 2022	Transfers £000	Incoming resources £000	Outgoing resources £000	**Total movement £000**	**As at 31st March 2023 £000**
Community water and food, southeast	203	(2)	410	(478)	(70)	133
Sand dams for wildlife, Kenya	-	-	2	-	2	2
Building sand dam capacity, Mozambique	30	-	36	(56)	(20)	10
Restoring degraded drylands, Zimbabwe	7	-	141	(52)	89	96
Sand dam pilot, Malawi	112	(7)	24	(88)	(71)	41
Sand dam feasibility, Tanzania	63	-	20	(49)	(29)	34
Sand dam pilot, Ethiopia	230	(24)	74	(199)	(149)	81
Expeditions	-	-	24	(24)	-	-
Marketing costs	-	1	6	(7)	-	-
Fundraising costs	1	1	25	(27)	(1)	-
Knowledge sharing	2	31	7	(38)	-	2
Governance	-	-	9	(9)	-	-
Total	**648**	**-**	**778**	**(1027)**	**(249)**	**399**

13. Analysis of net assets between funds

	Unrestricted funds £000	Restricted funds £000	Property & equipment fund £000	Total funds £000
Fixed assets	-	-	3	3
Current assets	376	404	-	780
Current liabilities	(13)	(5)	-	(18)
Total assets less current liabilities	363	399	3	765

14. Employees

	2023 £000	2022 £000
Salaries and wages	**243**	231
Employer NIC	**23**	22
Pension	**7**	7
Health Insurance	**15**	12
Total	**288**	272
Average number of employees	**6**	7

The average number of employees reflects the full-time equivalent.

The total amount of employee benefits received by key personnel is £151,331 (2022: £137,597). The key management personnel of the charity comprises of the Trustees, Chief Operating Officer and Head of Programmes.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	**1**	1
£70,001 - £80,000	**1**	-

15. Trustee expenses and key management personnel compensation

	2023 £000	2022 £000
Travel	**3**	-
Other	**1**	-
Total	**4**	-

None of the nine Trustees who held office during the period (or any persons connected with them) received any remuneration during the year. All Sand Dams Worldwide Trustees are unremunerated. The nine Trustees incurred expenses as detailed above. There are no key management personnel requiring disclosure.

16. Volunteers

We would like to reflect within the notes to these financial accounts the immense contributions made to the association by our volunteers, helpful members, friends, advisors, patrons and of course our committee members, the help of whom contributes greatly to enhance the work of the association and to whom we are most grateful. We benefitted for example from 0 hours (2022: £NIL) from 0 volunteers (2022: £NIL) which if valued at the ASHE median wage rate for London would equate to £NIL (2022: £NIL).

17. Pensions and post retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £7k (2022: £7k).

18. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due within one year as follows: 2023: £NIL (2022: £NIL).

19. Related parties

There have been no related party transactions in the current and prior period.

Our philosophy & values

People & relationships:
We respect all the people with whom we work and build mutually beneficial relationships. We believe that the best results are achieved through working together. We enable self-leadership, personal development and empowerment.

Environment & sustainability:
We believe that sustainable poverty reduction can only be achieved through the conservation of the environment. We believe that people and wildlife can live in harmony with their environment.

Service:
We exist to provide excellent service to the people we work with in order to deliver our vision. We ensure that the people we support enact their right to identify their own needs and priorities. We anticipate change and respond with speed, agility and flexibility to maintain our excellent service.

Nothing comes for free:
We value our supporters, and we respect the dignity of the people we support, by not giving away things for free. The people we support make a significant contribution to every Sand Dams Worldwide project.

Excellence:
We strive to be excellent in all we do. We promote the improvement in the quality and benefit of our work through continuous learning and the sharing of knowledge.

Innovation & passion:
We are passionate and inspired about our work. We demonstrate creativity, ingenuity and energy. We are innovative and entrepreneurial, taking calculated risks in pursuit of our vision. We ensure decision making is made at the most efficient and appropriate level.

Integrity:
We do things right and keep our promises. We are professional, honest, fair and transparent in all that we do. We are uncompromising about our ethical principles.

Business efficiency:
We run Sand Dams Worldwide like a business, bringing the best of corporate skills, principles and experience to achieve our charitable objects. We responsibly and efficiently manage our supporters' investments to achieve lasting positive impact for millions of the world's poorest people.

Safeguarding statement:
Sand Dams Worldwide has an integrated Safeguarding Policy that specifically addresses child protection and anti-sexual exploitation as well as all other forms of abuse. Safeguarding is everyone's responsibility and we do everything we can to both protect our staff and the people that we were set up to help. We expect all staff, volunteers, trustees and partners to conduct themselves in a way that preserves the dignity and respect of every individual. We promote good working practices that prevent harm, abuse, and coercion occurring and we create a climate where people feel safe to report any behaviour that threatens them or makes them feel uncomfortable.

SAND DAMS WORLDWIDE

Restore
Rebuild
Regreen

formerly Excellent Development Limited

Address

Sand Dams Worldwide
7-14 Great Dover Street
London
SE1 4YR
United Kingdom

Contacts

Mob: +44 (0)7596 225 677
Tel: +44 (0)20 3096 7861

Email: team@sanddamsworldwide.org.uk
Website: www.sanddamsworldwide.org.uk

Social

Facebook: Facebook.com/sanddamsworldwide
Twitter: @sand_dams
YouTube: Youtube.com/c/sanddamsworldwide
LinkedIn: Linkedin.com/company/sand-dams-worldwide
Instagram: SandDamsWorldwide

Charity registration number (England & Wales)

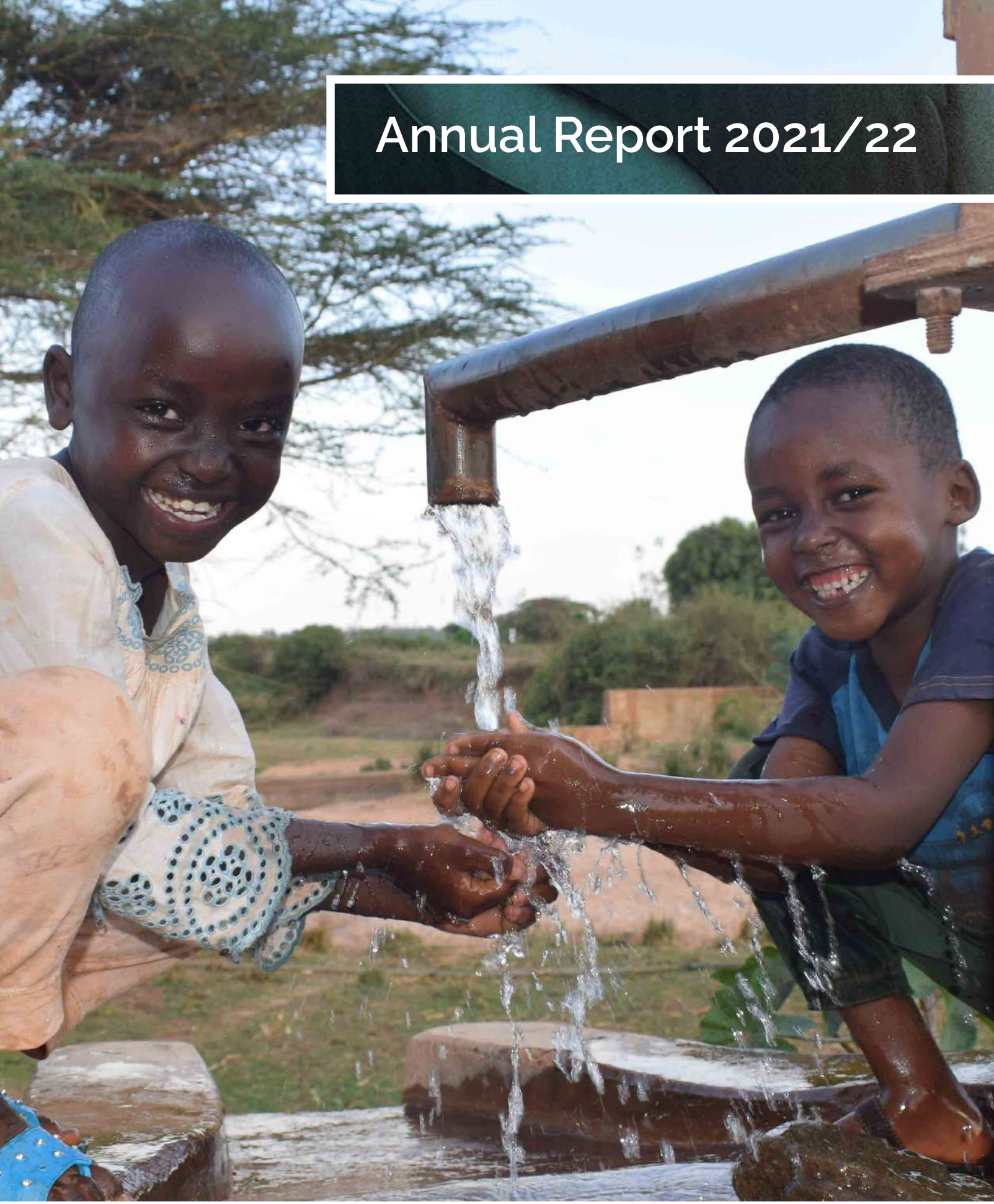
1094478
Registered company number: 4432166

Sand Dams Worldwide Limited

England & Wales - Charity number 1094478

Accounts

Annual Report 2021/22



SAND DAMS WORLDWIDE

Restore
Rebuild
Regreen

formerly Excellent Development Limited

1 million sand dams for

0.5 billion people by 2050

Sand Dams Worldwide supports some of the world's poorest people by helping them to transform their own lives through water and soil conservation in drylands.

We work with local partners to support rural communities to build sand dams, which provide clean water for life and the opportunity to develop their livelihoods. Sand dams free people living in drylands, enabling them to restore degraded land, rebuild communities and regreen environments, putting their future firmly in their own hands.

We believe that they will enable millions of the world's poorest people to transform their own lives.

Sand Dams Worldwide Limited is a charitable company limited by guarantee.

This report is available online at www.sanddamsworldwide.org.uk

Photo credits
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Photo: front cover
Children of Wikwatyo Wa Mativo self-help group members (southeast Kenya), collecting water from the shallow well that is connected to the community's sand dam.

Printed on 100% recycled paper.

SAND DAMS WORLDWIDE Restore Rebuild Regreen

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Mary Sande, a farmer from the Mzondola community in Nsanje, Malawi, with her harvested cowpeas, made possible thanks to a local sand dam project.

Lifetime achievements.

1,133,526

People with access to safe water

£14.80

Cost per person with safe water

1,253

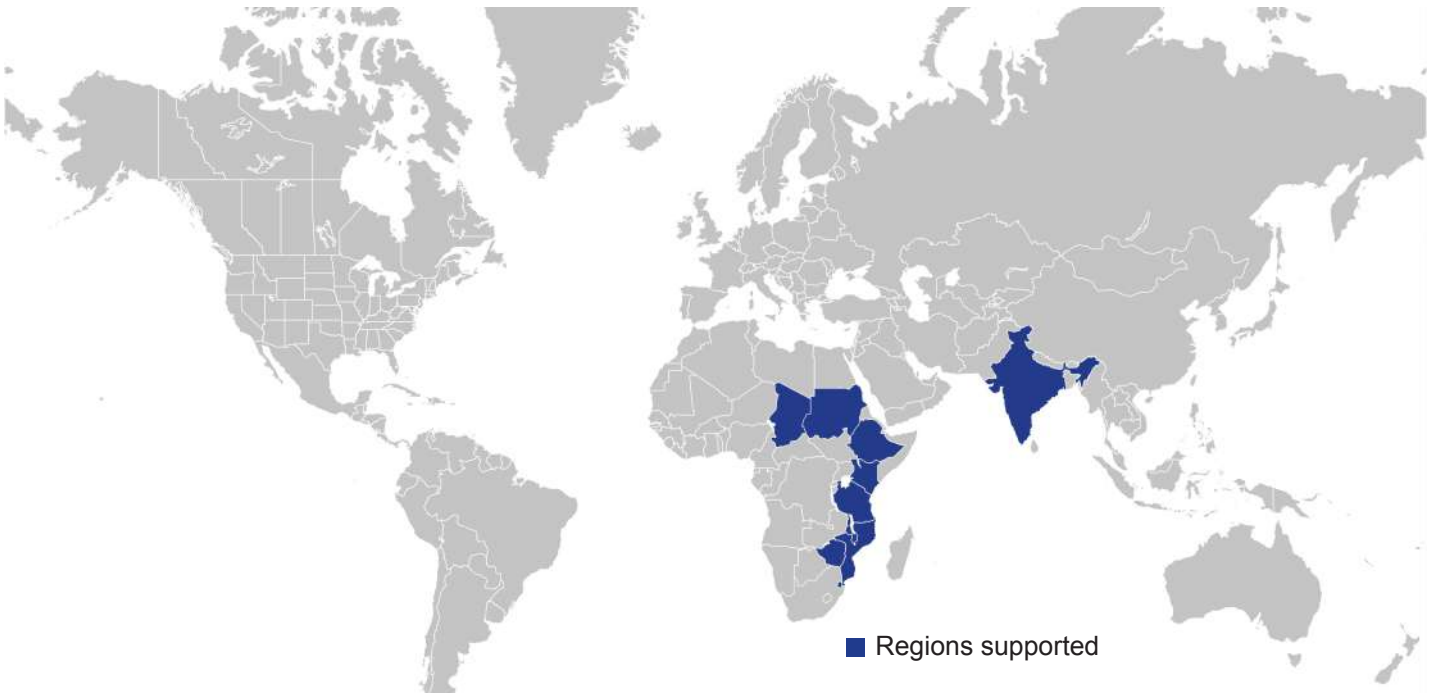
Sand dams enabled

£13,352

Cost per sand dam enabled

10

Countries supported:
Kenya, Mozambique, Zimbabwe, Malawi, Ethiopia, Eswatini, Sudan, Chad, Tanzania and India



2021/22.

£1,195,451

Total income

£811,473

Charitable expenditure

A note from our Chairman.

"Expanding the network of sand dams worldwide will provide clean water to those who need it most and transform so many more lives."

This year marks our 20th anniversary. 20 years of supporting vulnerable dryland communities to transform their own lives and land with sand dams – and I am immensely proud of everything Sand Dams Worldwide has achieved over that time.

Since 2002, we have enabled the construction of 1,253 sand dams, bringing clean water to over 1,133,000 people. We have also supported the planting of more than 1,181,000 trees, helping communities to rebuild, restore degraded land and regreen local environments.

In celebration of our 20th anniversary, we felt this was the time for a new name and brand to support our ambitious goal to build 1 million sand dams for 0.5 billion people by 2050 (as outlined in our revised strategy, which you can read on pages 8-11). After extensive consultation with our stakeholders, we chose to change our name from Excellent Development to Sand Dams Worldwide: a more explicit name that says what we do, resonated with our supporters, and embodies our vision. The 'worldwide' element also speaks to the breadth of our mission to scale sand dams worldwide.

Despite constraints and challenges caused by the coronavirus pandemic and unpredictable extreme weather across Africa, 2021/22 was another successful year. We managed to support the construction of 48 sand dams in southeast Kenya with our strategic partners, the Africa Sand Dam Foundation (ASDF), which exceeded our plan to build 41 sand dams. We have seen community members from Kee self-help group thrive following the construction of their sand dam road crossing in June 2021 (read more about that on pages 38-39). And having temporarily been on hold since the start of the pandemic, sand dam expeditions are also underway again in the region, one completed with Jersey Overseas Aid Community Works Project volunteers in June 2022, and one with another set of volunteers in September 2022. A big thanks to all those involved.

We are delighted to share that two sand dams were constructed as planned in Ethiopia, where we are working with our partners, Action for Development. Those sand dams are now mature with local communities benefitting from the water and climate-smart agriculture training.

Three new sand dams have been built in Zimbabwe, where communities are experiencing improved hygiene, health and regreened land thanks to training in environmental protection techniques by partners, Dabane Trust.

Meanwhile in Malawi, we worked with Churches Action for Relief and Development (CARD) to support the construction of two sand dams (the first built in the country to our knowledge). Communities were also supported to plant over 29,000 trees using the water from their new sand dams, with over 8 hectares of land regenerated with environmental protection measures.

In Mozambique, our planned sand dam with Micaia Foundation is set for completion in project year 2022/23. And in Tanzania, having secured the funds needed for this project in January 2022, we are now ready and in the process of helping communities to build four sand dams alongside partners, Sustainable Agriculture Tanzania (SAT).

Finally, our sand dams for wildlife programme in Kenya's Tsavo National Park, working with our partners Tsavo Trust, Kenya Wildlife Service and ASDF, progressed, as we supported the construction of three sand dams (with three more in the pipeline for 2022/23).

This year we also continued collating further evidence and research, building on the work we have done to monitor and demonstrate the impact of sand dams, by assessing how our work is contributing to the UN's Sustainable Development Goals (SDGs). You can read about this on page 14, and can look forward to a new impact report which will be published in 2022/23.

Our toolkit of training resources is almost complete, with our sand dam siting, designing and construction videos, and field guide all now finished, and the field manual nearing completion, after which it will be circulated with partners later this year. These materials will provide remote learning and support, giving new and existing partners the tools they need to further their knowledge and build more sand dams.

As we reflect on another successful year, we want to reaffirm our commitment to scaling sand dams worldwide. And despite the fact that we have changed our name, our core philosophy and values have not changed, and we remain determined to support those who are living in some of the driest parts of the world to transform their lives with sand dams. We hope you remain inspired to continue supporting us on this exciting next leg of our journey, as we expand the network of sand dams worldwide, that will provide clean water to those who need it most.

David Jordan OBE
Chairman

Our philosophy & values define who we are, every action we take, and how we behave towards others.

What we do

Sand Dams Worldwide is a registered charitable company that supports some of the world's poorest people to transform their own lives through water and soil conservation in drylands. We do this in three ways:

- By working with local partners, we support rural communities to gain access to clean water close to their homes and to invest in sustainable agriculture.
- By pioneering sand dams, we promote and support the application of sand dam technology by key stakeholders in drylands.
- By influencing and educating those who can help achieve our vision including – but not limited to – policy makers, international NGOs, government departments and civil engineering firms.

Our charitable objectives

- To promote the conservation, protection and improvement of the physical and natural environment for the public benefit
- To relieve poverty, in particular but not exclusively, by supporting sustainable development* projects
- To advance the education of the public in the subjects of sustainable development,conservation and the relief of poverty, in particular but not exclusively by the undertaking and dissemination of research.

*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Our purpose

- To support rural communities in dryland areas to gain access to clean water and grow enough food to eat and sell.
- To pioneer the application of sand dam technology as part of an integrated approach to water security, sustainable development and infrastructure development.
- To influence and educate via research, development of manuals and proofs, lobbying and partnerships such that Sand Dams Worldwide becomes the acknowledged source of expertise in this area.

Strategic objectives and public benefit statement

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Our strategic objectives are to:

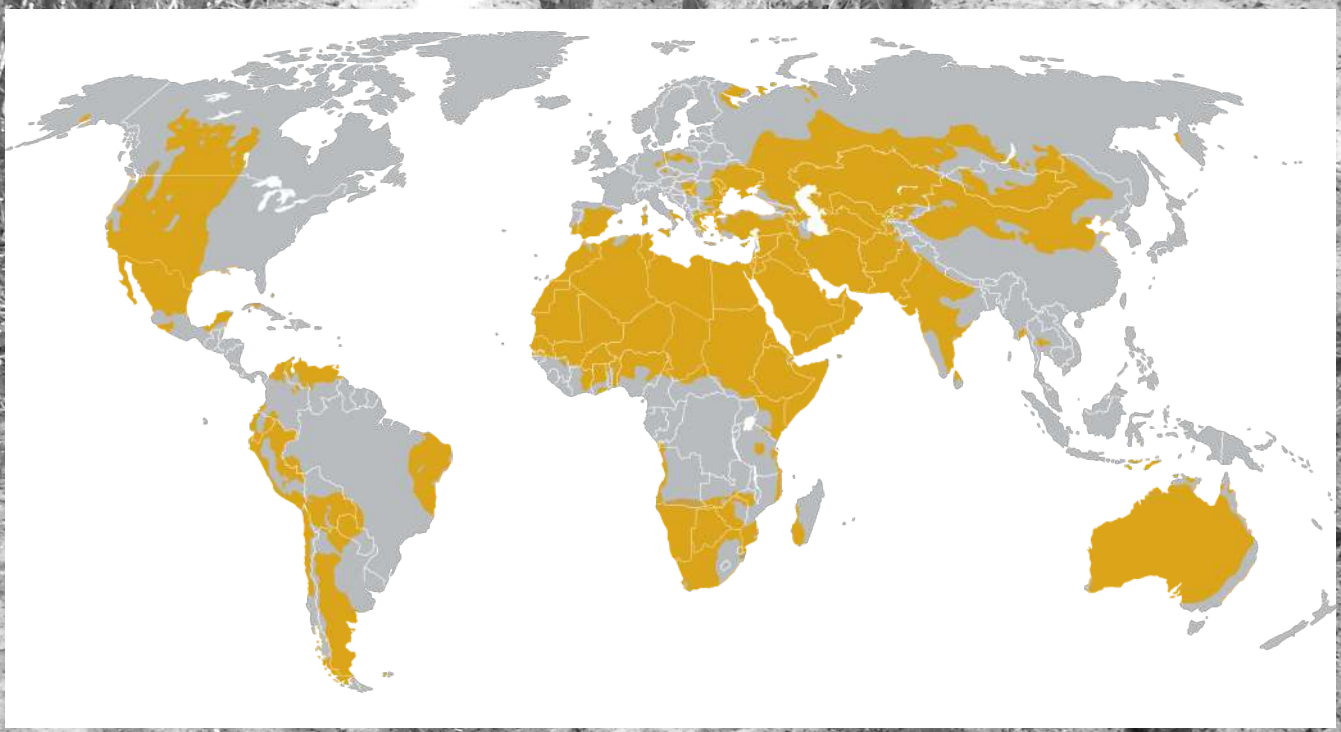
- Support communities in drylands worldwide to achieve water and food security through soil and water conservation and improved farming techniques, as enabled by sand dams.
- Promote community self-help as the critical factor in creating sustainable development.
- Establish sand dams as a key water supply option alongside the more common water solutions.
- Engage with organisations at the local, national and international level to influence and support wider adoption of sand dam technology.
- Promote sand dams and soil and water conservation as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers – both for public works and in wildlife reserves.
- Enhance development education and awareness worldwide.

The challenge with drylands and desertification.

2 billion people depend on ecosystems in dryland areas.

50 million people may be displaced within the next 10 years as a result of desertification.

90% of the Earth's land areas could become degraded by 2050.



People living in drylands manage:

41% of the world's land area.

50% of the world's livestock.

44% of the world's cropland.

Soil and water conservation terracing, Kathekani, Mtito Andei, southeast Kenya.

Transforming lives through sand dams in a changing climate.

Water scarcity affects the lives of millions of people every year.

Water is essential for life. Although there is enough fresh water for everyone on Earth, forty per cent of the global population continues to suffer the effects of an inadequate supply of water. This is projected to rise.

A reliable and convenient access to safe drinking water is not only vital to human health, but can also improve the quality of people's lives, for example, by avoiding the costs and time involved in travelling often long distances to collect water. Water security is fundamental to wellbeing, dignity, privacy and safety.

Globally, more than 840 million people lack basic water services and 2.1 billion lack safely managed drinking water (United Nations, 2018).

Climate change threatens water security. Its impacts will be felt most acutely in already water-stressed dryland areas.

Climate change caused by anthropogenic greenhouse gas emissions is changing the earth's water cycle in fundamental ways. Increasingly, it is causing greater extremes in regional weather patterns: both in higher temperatures and lack of rainfall, with more damaging and prolonged droughts, and an increased risk of extreme rainfall and floods. This has serious consequences for people and livelihoods, particularly for those whose access to an adequate water supply is already unreliable and is likely to become even more precarious in the future.

Increasing water stress

Climate change is projected to increase the number of water-stressed regions and exacerbate shortages in already water-stressed regions.

More than 2 billion people live in countries experiencing high water stress. The situation will likely worsen as populations and the demand for water grows, and as the effects of climate change intensify (United Nations, 2018).

Farming and food security are under threat

Climate change affects agricultural systems and could further undermine food security. An increasing frequency and severity of extreme weather events makes growing seasons less predictable, posing real challenges for farmers in producing enough food for growing populations. Drought and flooding can result in impoverishment and loss of precious soils and undermine agricultural productivity.

3.2 billion people live in agricultural areas with high to very high water shortages or scarcity, of whom 1.2 billion people – roughly one-sixth of the world's population – live in severely water-constrained agricultural areas (FAO, 2020).

Increasing health risks

Climate change is predicted to pose increasing risk to human health, particularly in the young and vulnerable. It is likely to have a direct impact on child survival through changing disease environments, greater food insecurity, and threats to water and sanitation. (UNICEF, 2019).

It is estimated that by 2040, one in four of the world's children under 18 – some 600 million in all – will be living in areas of extremely high water stress. (UNICEF, 2017).

Widening inequalities for women and girls

In many rural communities in the developing world women and girls overwhelmingly undertake the domestic labour of gathering food, water, and household energy resources. As droughts worsen they have to travel further, so they have less time to carry out other activities to generate income and improve their quality of life. For girls, the time and effort expended in collecting resources can seriously undermine their educational development, leading to increasing gender inequality.

Increasing risk of conflicts and displacement

Water insecurity could multiply the risk of conflict. Food price spikes caused by droughts can inflame latent conflicts and drive migration. Where economic growth is impacted by rainfall, episodes of droughts and floods have generated waves of migration and spikes in violence within countries.

700 million people worldwide could be displaced by intense water scarcity by 2030 (Global Water Institute, 2013).

Loss of water-related ecosystems

Water-related ecosystems are among the world's most biologically diverse environments and provide many products and services on which human well-being depends.

In many dryland areas there are already serious conflicts between the water needs of people and of wildlife. The intensity of these conflicts looks set to increase with increasing frequency and severity of droughts.

The world has lost 70% of its natural wetland over the last century, including significant loss of freshwater species.

Economic impacts

Some regions could see economic growth rates decline by as much as 6% of GDP by 2050 as a result of water-related losses in agriculture, health, income, and property, sending them into sustained negative growth (World Bank, 2016).

The building of sand dams transforms people's lives by providing a local and reliable supply of water

In dryland regions rainfall is often erratic. When it does rain, downpours can be heavy. Water runs off the dry land and much of it is eventually lost to the oceans, taking valuable fertile soil with it. In many areas, a changing climate is causing desertification, leading to water and food insecurity, conflict, displacement and loss of biodiversity.

Drylands comprise over 40% of the world's land surface and are home to 2.3 billion people, including 74% of the world's poor people.

A sand dam is a reinforced concrete wall built across a seasonal riverbed. During the rainy seasons, they capture water and sand behind the dam wall. The water infiltrates into the trapped sand and provides a reservoir from which water can be taken through pipes and pumps.

A sand dam can store up to 40 million litres of water, protecting it from evaporation and contamination by storing it safely within sand.

This reservoir not only provides a vital source of water for drinking and domestic uses - it can also transform local environments. It allows communities to establish more sustainable forms of agriculture, through planting of trees, establishing seed banks, diversifying crops and adopting drought-resistant varieties. This produces better crop yields that improve diets and increase household incomes.

It helps to improve the prospects for children and their education, by reducing the amount of time they spend in collecting water and being away from the classroom. Increased family incomes allow more children to attend secondary schools.

Improved water and soil conservation can also help to avoid the conflicts that can arise between water users and between the needs of people and wildlife where resources are scarce. Sand dams provide a cost-effective means of achieving a sustainable supply of water for communities, pastoralists and wildlife.

The building of sand dams offers a low-cost and local solution to achieving water security in a changing climate

Sand dams offer a practical means of responding to the climate crisis in regions that are the most vulnerable to its devastating effects:

First, they capture precious water that would otherwise be lost and store it for future use, providing a ***sustainable*** source of supply. This is particularly important as there are likely to be much greater extremes in rainfall for the future and water availability will become more erratic.

Second, they are a local solution, providing communities with water at the point it is captured. This avoids the need for costly and energy-intensive schemes to transport water over long distances in water distribution systems or in vehicles.

By using less energy from fossil-based fuels they have a relatively low carbon footprint and contribute to the ***mitigation*** of future climate change. Securing local water supplies also allows the planting of trees that provide essential sources of food, shade and fuel, and by capturing carbon from the atmosphere also contributes to climate change mitigation.

Third, the provision of a local water supply supports numerous basic services for communities, for example, in irrigation and the conservation of soils in agriculture and forestry. It provides the basis for developing 'climate-smart' agricultural systems that help to achieve food security in a changing climate. It also provides water that is essential for protecting and supporting the health of ecosystems on which people and wildlife depend. Sand dams therefore provide an important solution for climate change ***adaptation*** in regions that are set to become increasingly water-stressed.

We have already helped to improve the lives of some of the world's poorest people by directly funding and supporting the building of sand dams

Sand Dams Worldwide is a not-for-profit organisation that works with local partners to support communities to build sand dams, providing clean water for life and the opportunity to develop their livelihoods.

We believe that the building of sand dams will enable millions of the world's poorest people to transform their own lives. So far, Sand Dams Worldwide has built or enabled over 1,200 sand dams in 10 countries.

Since 2002 we have enabled more than one million people to have year-round safe water close to home at an average cost of £14.80 per person.

Our evidence shows that the building of sand dams brings multiple benefits

By analysing data from areas where we have enabled sand dams to be built it has been possible to assess the benefits that they are bringing to people and ecosystems.

Improved public health

Analysis shows that water held within sand dams is safe to drink and meets World Health Organisation standards for drinking water.

Clean water for drinking and sanitation dramatically improves health prospects and data show that after a sand dam had been constructed the number of people falling ill can be halved.

Greater food security

Improved water security supports more sustainable agricultural practices and the growing of crops that are essential for healthy nutrition.

A recent study showed that there was a 38% reduction in the number of households experiencing food shortages and a 50% increase in the number of respondents consuming a healthy and balanced diet following the building of sand dams.

Rising household incomes

Improved access to water allows more time and effort to be devoted to important economic activities and to generating household incomes that improve quality of life.

Data show that the provision of sand dams can lead to a 25% increase in the number of people contributing to the income of a household and a 14% reduction in the number of households living below the poverty line.

Increased vegetation cover

A sustainable source of water supports the regeneration of vegetation, providing cover and preventing the loss of valuable water. This is also essential for maintaining productive soils and avoiding soil erosion. This means that ecosystems become more resilient to the effects of weather extremes in a changing climate.

Studies show that sand dam sites have consistently, statistically significant, and substantially higher vegetation cover during periods of water scarcity than at control sites. This 'greening effect' has been found to result in ecosystems with 2.5 times greater resistance to drought.

We want many more communities to benefit from the construction of sand dams. This means that we will need to work differently in the future with more emphasis on influencing other organisations that can bring about widespread application of sand dams in water and soil conservation

Extending our impact means that we need to change our ways of working. So far, our main activity has been to ***enable*** the funding and building of sand dams by raising funds and working with local partners in target countries. This will continue to be an important part of our work in the future.

We will also continue and expand our work to ***pioneer*** sand dams as a solution to achieving water security in dry lands by drawing on the extensive body of existing evidence and knowledge; commissioning new research to provide rigorous, peer-reviewed evidence; piloting of new programmes; and producing practical guidance.

To achieve a step-change in the scale of our impact we will place much more emphasis on working to ***influence*** organisations that are capable of bringing about wide-scale construction of sand dams, for example, major international development donors, large NGOs, and local and national governments.

Our vision

To support millions of the world's poorest people by helping them to transform their own lives through soil and water conservation in drylands.

Our goals

To build 100 sand dams every year by 2025 through direct support and by influencing others.

To influence the implementation of 1 million sand dams for 0.5 billion people by 2050.

We will continue to pioneer sand dams as a solution to water and soil conservation by developing the necessary evidence and knowledge, and producing practical manuals and guidance for others to use.

We will:

- Fully evidence the impacts and benefits of sand dams, using work done by others and commissioned by ourselves. We need this to demonstrate that sand dams can deliver significant benefits at low cost on a long-term basis.
- Continue to review available evidence by evaluating work already published, and analysing historic data from the Africa Sand Dam Foundation, and others. The main outstanding priorities are:

  - The benefits and impacts on biodiversity and wildlife
  - Empowerment, emancipation, education
  - Groundwater recharge and salinity reduction
  - Human health
  - The effects on local microclimate, the mitigation of natural climatic fluctuations and the mitigation of climate change
  - Soil conservation

- Carry out further research and development where there are gaps in knowledge, both as part of our operational programmes and by developing partnerships with universities and other research institutions.
- Produce evidence-based manuals and guidance and training programmes to support communities and partners in the construction, management and maintenance of sand dams.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers, both for public works and in wildlife reserves.
- Promote sand dams as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.

We will further enable the widespread building of sand dams directly through funding and indirectly through the sharing of knowledge with regional partners.

We will:

- Directly support other organisations to build 100 sand dams every year by 2025.
- Expand our programmes in countries where we have already made an impact including Kenya, Mozambique, Zimbabwe, Malawi and Ethiopia.
- Launch programmes in new countries, including Tanzania.
- Identify other countries in Africa and in other continents that would benefit from sand dam construction programmes.
- Implement training programmes for communities and partners based on our manuals and other guidance, and further develop systems for remote working and the use of on-line resources.

We will influence and partner with organisations that can bring about much wider application of sand dams in water and soil conservation.

We will:

- Further our understanding of organisations at local, national and international levels that have the potential to contribute to widespread adoption of sand dam technology and develop a global network of competent and technically sound partners.
- Develop close working partnerships with two new organisations every year and build on these to achieve shared goals.
- Provide the support required to develop knowledge and capacity for our partners.
- Develop at least two more centres of expertise across the world in addition to those we are already developing in Kenya, Ethiopia and Zimbabwe.
- Establish a means of accreditation and develop a network of accredited sand dam experts.

We will develop our organisation and the funding needed to achieve our vision and goals.

We will:

- Develop a funding strategy that addresses immediate funding challenges and develops a sustainable source of funding to support our Strategy objectives for the future.
- Increase the unrestricted income needed to cover the costs of running the organisation.
- Secure key multi-year funding partners, initially to fund pilot projects, then partners to be self-funding after successful completion of pilot projects: 50% after 3 years; 80% after 5 years; and 100% after 7 years.
- Develop and retain the necessary technical expertise through our own people and through access to experts across the world.
- Invest in digital technology to support our programmes, communications and operations.

Who we will work with

To achieve our ambitious goals we will work with and seek the support of others.

In developing the evidence and knowledge to pioneer the use of sand dams we will work with academic institutions, including universities and research organisations.

In enabling the building of new sand dams we will continue to work with in-country partners, including local government organisations and NGOs that specialise in sand dam construction, such as the Africa Sand Dam Foundation in Kenya.

In our work to influence others to invest in the large-scale building of sand dams we will seek the support of international institutions and development donors. We will work with national governments responsible for policy and planning in areas such as water resources, road construction, nature conservation, and agriculture. We will also work with other international charities where we share related goals.

The funding we need to achieve our Strategy objectives.

As a not-for-profit organisation, we rely on funding from grants, donations and other charitable sources to carry out our work. We will need to increase the level of funding we receive to achieve our Strategy goals.

We will need to grow our annual income to £2.5 million to directly fund and influence the construction of 100 dams every year by 2025.

With the completion of pilot programmes in new countries and the adoption of landscape-scale approaches, we will aim to achieve significant upscaling of our activity and influence and to generate an income of £5 million every year by 2030.

We will also need up to £100,000 every year to fund important research projects that will give us the vital evidence and information we need to support our work.

We will know we are succeeding when…

- We have achieved our goals of directly funding and influencing the building of 100 sand dams every year by 2025.
- We have acquired the necessary evidence from our research to demonstrate the value and effectiveness of sand dams that will convince others to invest in their construction.
- Sand dams are recognised by the United Nations as an important solution to water and soil conservation in drylands across the world.
- 90% of sand dams are supervised by accredited engineers.
- We have established five new centres of expertise to support our global leadership on sand dams.

Our Theory of Change: Model of development

Impacts:

6 CLEAN WATER AND SANITATION
Improved availability and accessibility of safe water

4 QUALITY EDUCATION
Improved access to education

3 GOOD HEALTH AND WELL-BEING
Reduction of waterborne diseases, improved nutrition & diets

2 ZERO HUNGER
Food security

1 NO POVERTY
Increased incomes
Reduced costs
Increased value of assets

16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Reduced conflict between humans, and human - wildlife

15 LIFE ON LAND
Improved biodiversity

13 CLIMATE ACTION
Climate change resilience

Outcomes:

Soil & water conservation

Water supply

Food production

Inputs:

Holistic land management
Sand dams
Terracing
Tree nurseries

Rainwater harvesting solutions
Sand dams
School water tanks
Rock catchments

Climate-smart agriculture
Livestock productivity
Producing fruit & veg
Crop diversity

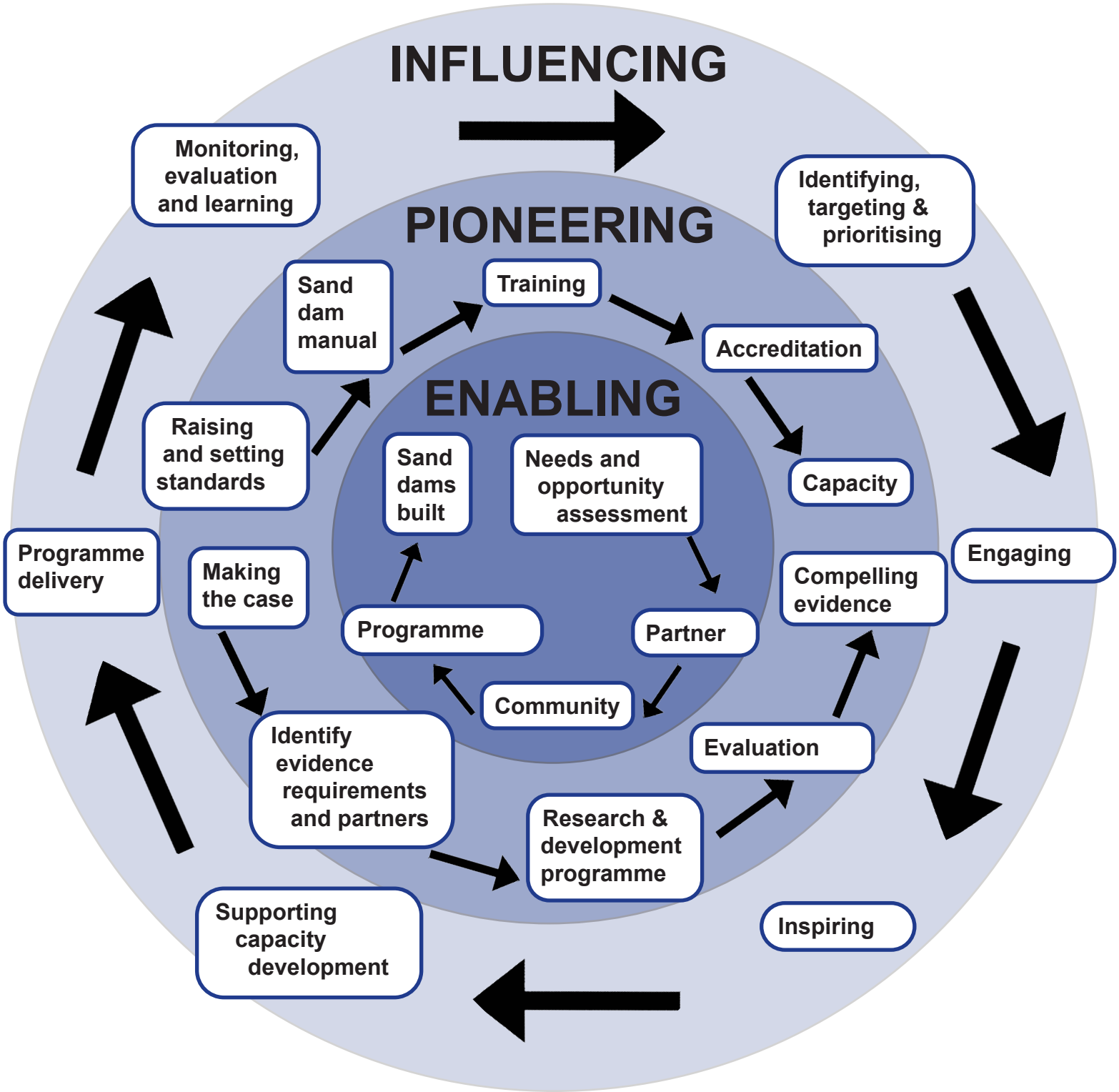
Approach:

Empowering dryland communities to transform their own lives

Problem:

Dryland communities lack year-round access to local, safe water, threatening their wellbeing and livelihoods.

Our Theory of Change: Strategy



Our Vision: To support millions of the world's poorest people, by helping them to transform their own lives through water and soil conservation in drylands.

Transforming lives.

As we celebrate our 20th anniversary this year, we are building on the recent work we have done to monitor and demonstrate our impact, by assessing how our work is contributing to the UN's Sustainable Development Goals (SDGs). Our programmes are demonstrably contributing to five of the 17 SDGs.

SDG 6: Clean Water and Sanitation

To date, we have enabled over 1.1 million people to improve their access to water in terms of both availability of water nearby, and the cleanliness of the water supply. Our research has shown an average of **291 more litres of water** per day is available for each community since sand dam construction in the driest months.

SDG 2: No Hunger

The UN estimate there are 2.37 billion people who are without food or are unable to eat a healthy balanced diet on a regular basis. We train farmers to practice climate smart farming, resulting in an **89% reduction** in the proportion of people that recently experienced a type of food shortage and a **54% reduction** in the number of households that do not have a balanced diet.

SDG 15: Life on Land

The UN recently reported that progress has been made towards sustainable forest management, but the world has lost 100 million hectares of forest in two decades. Our work with communities has resulted in **1,181,867 trees planted** across all programmes, with **85% of households** now planting trees. This is an increase from only 23% at the start of the programme.

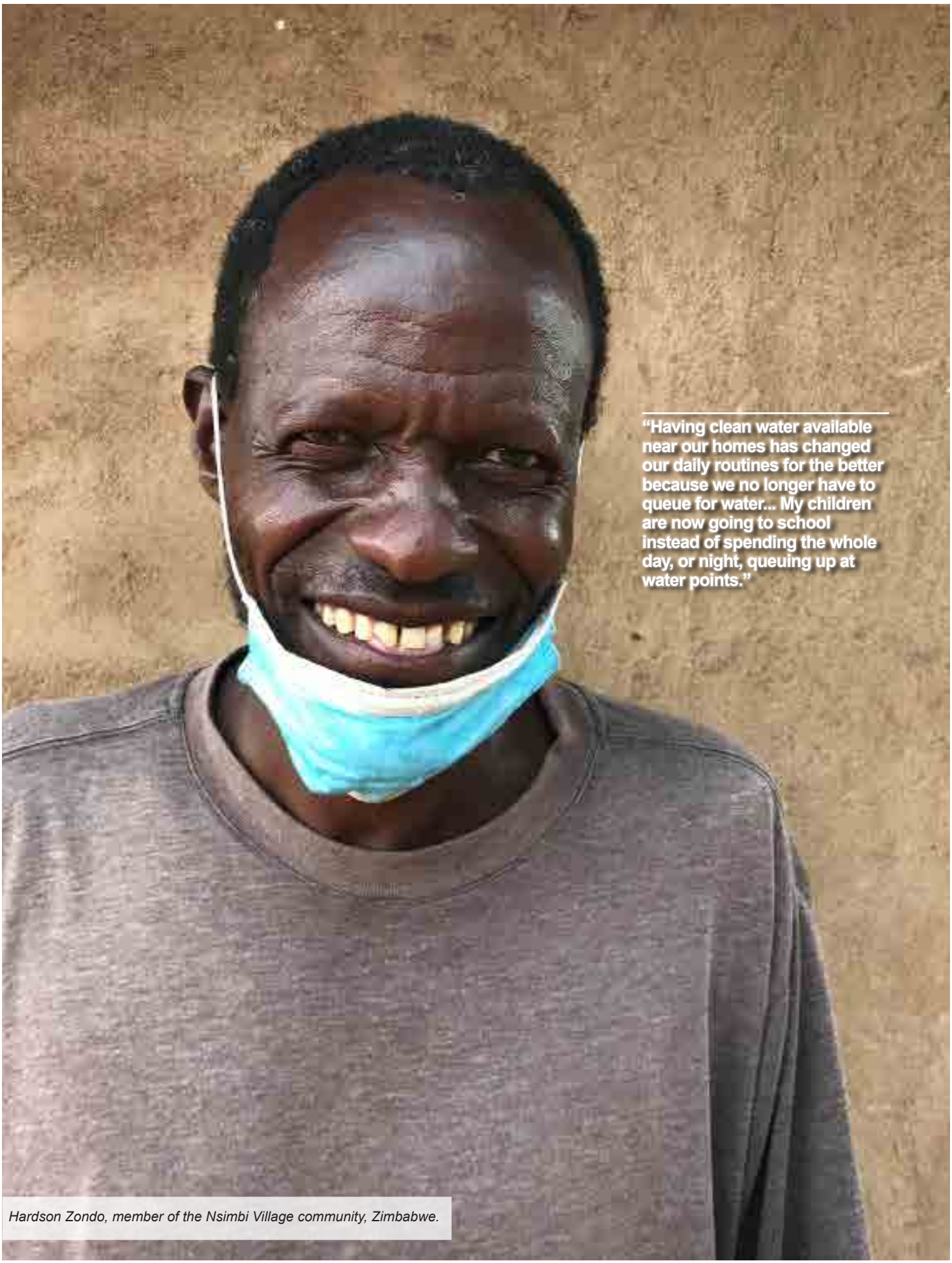
SDG 1: No Poverty

The UN is reporting that COVID-19 has led to the first rise in extreme poverty in a generation with an estimated 119-124 million additional people pushed back into extreme poverty in 2020. Our work to support communities to rebuild and transform their lives has resulted in a **28% reduction** in the number of households living below the poverty line (less than $1.90 per day).

SDG 5: Gender Equality

An important part of our programmes is to empower women and work with communities to ensure there is improved gender equality and equal opportunities in all the communities we work with. Demonstrable impacts include: **112% increase** in the number of women feeling hopeful about their future and a **44% increase** in the number of women feeling empowered.

Petro Jonathan and Eunice Tenfort, woodlot committee members in Nyanthumbi, Malawi.



"Having clean water available near our homes has changed our daily routines for the better because we no longer have to queue for water... My children are now going to school instead of spending the whole day, or night, queuing up at water points."

Hardson Zondo, member of the Nsimbi Village community, Zimbabwe.

Financial review.

Joyce Stonadi, Mzondola community member, Malawi.

We increased our income and reserves in 2021/22.

The results of the year's operations are set out in the attached financial statements. The unrestricted reserves at 31 March 2022 amounted to £306k.

This year we increased our income by 32%, generating income of £1,195k as opposed to £904k the previous year. Expenditure increased by 23% with charitable expenditure also increasing by 27%. Our reserves increased from £217k in 2020-21 to £306k in 2021-22 driven by a 17% increase in unrestricted income and the decision made at the start of the pandemic to vacate our office in order to reduce our core costs.

We secured restricted income of £839k this year, a 40% increase from £599k the previous year, so ended the year with a surplus of £204k.

	2021/22 actual £000	2020/21 actual £000	2020/21 to 2021/22 Movement	%
Total income	1,195	904	291	32
Total expenditure	991	805	(186)	(23)
Surplus/(deficit)	204	99	105	

Expenditure

Overall expenditure for the year ended 31 March 2022 was £991k, an increase from £805k the previous year. We spent 27% more than last year on charitable activities, an increase from £638k to £811k. This year we reduced our core costs by 6% as we continue to work remotely having vacated our office during the pandemic. There was also a 3% reduction in the cost of raising income as a percentage of total income raised in the year.

We increased our support to overseas programmes by 28% from £590k in 2020-21 to £753k in 2021-22. The resumption of international travel and the lifting of restrictions imposed to curb the spread of coronavirus meant we were able to restart dam building in Ethiopia, Malawi and Mozambique - and also deliver other delayed activities across all our programmes.

Overall, we spent more than last year on pioneering expenditure due to 69% and 60% increase in knowledge sharing expenditure and promoting sand dams respectively, offset by a 93% decrease in evidence and research expenditure. Our knowledge sharing expenditure is due to our investment in developing a range of resources needed to effectively support our partners remotely. This year, though we were not able to develop any new research projects due to the lack of funding, there was minimal expenditure against ongoing research.

Charitable expenditure as a % of total expenditure

	2021/22 £000	2020/21 £000
Total spend on charitable activities	811	638
Total spend	991	805
Ratio	**82%**	**79%**

2021/22 Actual charitable expenditure: £811k

- 42% Community Food and Water, Kenya
- 13% Sand dam scoping, Ethiopia
- 12% Building sand dams, Zimbabwe
- 11% Sand dam pilot, Malawi
- 8% Sand dams for wildlife, Kenya
- 7% Building sand dams, Mozambique
- 6% Knowledge sharing
- 1% Promoting sand dams
- < 1% Sand dam feasibility, Tanzania
- < 1% Evidence and research

2022/23 Planned charitable expenditure: £1,391k

- 44% Community water and food, southeast Kenya
- 18% Piloting sand dams, Ethiopia
- 12% Piloting sand dams, Malawi
- 8% Sand dams for wildlife
- 6% Building sand dams capacity, Mozambique
- 4% Restoring degraded lands, Zimbabwe
- 4% Piloting sand dams, Tanzania
- 4% Knowledge sharing
- < 1% Promoting sand dams
- < 1% Evidence and research

Income

Income for the year ended 31 March 2022 amounted to £1,195k compared with £904k in the previous year.

We exceeded our income target of £1,333k by £62k and raised £291k more than the previous year. This year we had increases in income from Small Governments (337%), Trusts & Foundations (27%) Individual Giving (29%) with decreases in income from Corporates (44%) and Rotary (23%). Small Governments income increased from £63k last year to £275k this year. This is because unlike last year, we received Jersey Overseas Aid multi-year grant installments to support our new sand dam pilots in Ethiopia and Malawi as we were able to resume sand dam construction, as well as deliver other activities that were delayed due to the pandemic. Small Government income includes £106k, the second installment of a three-year Jersey Overseas Aid grant to support our sand dam pilot in Ethiopia and £66k, the third installment of a three-year grant to fund our sand dam pilot in Malawi. We also received a £83k Isle of Man Government grant to co-fund our pilot in Ethiopia and £20k, the second installment of a Guernsey Overseas Aid Commission grant to support our programme in Malawi.

Trusts and Foundations income was boosted by two grants from Medicor Foundation: £120k, the first installment of a £350k three-year grant for building resilient food and water secure communities in Kenya, and a £50k grant to fund our new sand dam pilot programme in Tanzania. We are also pleased to share that we received £108k from Mr and Mrs Butt, through The Calleva Foundation which is the first installment of a three-year grant for building resilient food and water secure communities in Kenya. There was no income raised from charitable activities this year as were unable to run sand dam expeditions in Kenya due to the pandemic.

Income stream mix: 2021/22

46% Trusts & Foundations
25% Individual donors
23% Small Governments & Institutions
4% Rotary
2% Other income

Income stream mix

	2021/22 Total £000	2020/21 Total £000	% Variance
Small Governments & institutions	**275**	63	337%
UK Government	**0**	37	-100%
Trusts & foundations	**545**	430	27%
Rotary	**43**	56	-23%
Individual donors (including media appeal income)	**303**	235	29%
Other income	**29**	83	-65%
Total income	**1,195**	**904**	**24%**

Where every £1 went in 2021/22

34p Community water and food, southeast Kenya
18p Costs of generating funds
11p Sand dam pilot, Ethiopia
10p Restoring degraded drylands, Zimbabwe
9p Sand dam pilot, Malawi
6p Building sand dams capacity, Mozambique
6p Sand dams for wildlife, Kenya
6p Pioneering sand dams

Where every £ went in 2021/22

For every pound Sand Dams Worldwide raised in 2021/22, **82p** went directly to our charitable activities:

- Enabling dryland communities to build sand dams, access safe water close to home, and grow more food to feed and support their families
- Gathering evidence to influence more organisations to implement sand dams wherever they can be a solution to water scarcity
- Sharing our knowledge and expertise, to help other organisations to build sand dams – so that we can enable more people around the world to access safe water, more quickly.

18p was used for raising more funds for our work – which has succeeded in securing large grants for the next financial year, and new funder relationships to strengthen our funding mix going forward.

It was also used for communicating the impact of our work via our website and social media to spread the word about sand dams, to encourage others to build them, and attract new donors.

Donation and legacies fundraising

Expenditure on donation and legacies fundraising includes the costs of fundraising campaigns, marketing and communications.

These costs are spread over the differing income streams.

	2021/22 Total £000	2020/21 Total £000
Small governments & institutions	34	29
Trusts & foundations	70	55
Rotary	9	16
Individual donors	65	64
Corporate	2	3
Community fundraising	-	-
Total	**180**	**167**

Fundraising targets

The Charity achieved 105% of its fundraising target of £1,133k for the year. The increased funding from Trust and Foundations, Small Governments and individuals was offset by the decreases from other income streams.

	2021/22 actual £000	2020/21 target £000	% achieved
Small governments & institutions	275	282	**98%**
Trusts & foundations	545	515	**106%**
Individual donors	303	233	**130%**
Rotary	43	50	**86%**
Corporates	27	45	**60%**
Expeditions	-	-	**-**
Other	2	8	**25%**
Total	**1,195**	**1,133**	**105%**

Fundraising cost as a percentage of 2021/22 total donation and legacies income

The Board's target is to reduce the cost of raising donation and legacies income as a percentage of income to 15%.

The total cost of raising voluntary income as a percentage of 2021-22 total donations and legacies income stands at 15%. This is 3% less than in the previous financial year.

	2021/22 £000	2020/21 £000
Cost of raising donation and legacies income	180	167
Donation and legacies income	1,195	904
Ratio of spend to income	15%	18%

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by Sand Dams Worldwide for a specific purpose. Restricted funds have increased by £115k from £533k to £648k.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of Sand Dams Worldwide Ltd and which have not been designated for other purposes. Unrestricted funds have increased by £89k from £217k to £306k.

Reserves policy and going concern statement

Reserves are needed to bridge the gap between core cost expenditure and the receiving of income and to cover other unplanned cash flow pressures. The Trustees consider reserves of six months of current year core costs (employment, accommodation and administration) as the preferred minimum level and 12 months as the preferred maximum level.

	2020/21 actuals months	2021/22 actuals months	Better/Worse than minimum target months	2022/23 Budget months	Better/Worse than minimum target months
Reserves vs annual core costs (Policy 6 months)	8.9	11.3	**5.3**	9.07	**3.07**

It is recognised that ongoing work is required in order to continue to meet the reserves target.

Our reserves increased by £89k due to a 17% increase of unrestricted income combined with a 6% reduction in our core costs driven by the decision made last year to vacate our office and work remotely to reduce our administrative expenses. Recognising that it would be challenging to raise unrestricted funds given the lingering impact of the pandemic on the global economy, we continued to invest in developing more sustainable funding sources by reactivating lapsed donors, converting trusts to multi-year funders where possible and seeking new trusts, major donors and corporate support. With the expansion of our work into new countries we remain focused on developing new funding opportunities to cover our long-term programme funding needs over the coming years.

The Trustees also monitor the total available funds in relation to previous year total expenditure and consider four months as the minimum level and eight months as the preferred maximum level of available funds. The Trustees consider the target for reserves and available funds to be six months to maximise cost efficiencies across the board.

The performance of available funds against the policy is as follows:

	2020/21 actuals months	2021/22 actuals months	Better/Worse than target months	2022/23 Budget months	Better/Worse than target months
Available funds vs annual expenditure (Policy 4-8 months)	11.28	11.64	5.64	4.68	-1.32

The Consolidated Balance Sheet shows current assets of £957k. The Trustees have reviewed the circumstances of the Group, and consider that adequate resources continue to be available to fund the activities of the Group for the foreseeable future. The Trustees are of the view that the Group is a going concern.

Risk management

The Trustees have a structured approach to fulfil their risk management responsibilities. This involves a quarterly review of these risks at Board meetings, which:

- Seek to identify the major risks facing the charity.
- Assess the likelihood and severity of the risks involved.
- Review the existing controls and actions that the charity has in place to mitigate the risks.
- Identify and implement any further actions required to limit risk.
- Identify current and emerging risk and impacts associate with COVID-19 and implement both long and short-term measures to ensure business continuity.

The Trustees confirm that they have policies and systems in place to mitigate the major risks facing the charity which they have identified:

- Overseas political situations can disrupt the work being undertaken through our grant funding. This risk is mitigated by expanding the breadth of its activities to more countries.

- 46% of our income comes from Trusts and Foundations, 25% from individuals and 23% from small governments, while the remainder comes from corporates and Rotary clubs within Rotary International Great Britain and Ireland. A lack of diversity and the financial implications if one or more of these grants stops provides a revenue risk to the organisation. Measures are now in place to increase and diversify our funding.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of paying out grants, are holding all funds in short term bank deposits. Currently they are all on deposit with the Co-operative Bank in the UK.

Grant management policy

The majority of Sand Dams Worldwide's charitable activity is carried out by providing grants to other organisations. Grants may be financial or in kind. Grants are only made to legally recognised and constituted charitable organisations, unless approved by the Board. A thorough assessment process is conducted prior to any decision being made and grants will only be given once it has been established that:

- The proposed organisation and opportunity have successfully proceeded through Sand Dams Worldwide's engagement process.
- The proposed project fits with Sand Dams Worldwide's vision, charitable objects and strategic priorities.
- The organisation has the necessary skills, knowledge, experience and capacity (technical, operational, managerial, financial and logistical) to carry out the proposed activities, or demonstrates the willingness and capability to develop these capacities with our support.
- The organisation has developed clear plans and budgets for the project and is able to demonstrate sufficient operational and financial processes to manage the plans and budgets efficiently and effectively.
- The organisation complies with our policies, especially regarding anti-bribery.
- The organisation is willing and able to provide sufficient information and evidence to enable fundraising applications and reporting to meet Sand Dams Worldwide's and donors' needs.
- The organisation is willing and able to provide regular reporting in accordance with Sand Dams Worldwide's monitoring and evaluation process.

All grants are subject to Sand Dams Worldwide having sufficient funds and capacity. All grants follow an approval process involving the Senior Management Team, the Executive Director and/or the Board, depending on the grant value. Sand Dams Worldwide does not accept applications for funding but does respond to those organisations who wish to engage with Sand Dams Worldwide with a view to future funding.

Fundraising statement

Sand Dams Worldwide appreciates the generosity and commitment of the individuals and organisations that support our work and with whom we aim to build lasting and transparent relationships. Our fundraising activities include direct marketing appeals to individuals who have already expressed an interest to support our work; we seek donations and grants from major donors, companies, charitable trusts, governments and institutions; and we encourage people to participate in events to raise funds on our behalf. We strive for best practice in fundraising. We are registered with the Fundraising Regulator and adhere to its Code of Fundraising Practice. We send our supporters updates demonstrating the impact of their support. We keep supporters' data secure and do not sell or share it for marketing purposes. We value feedback from supporters, and we review our fundraising activities in line with any feedback and complaints.

Overseas programmes.

A recent image of Dorothy Mutwi'wa (left) and Esther Wayua (right), Athiani Farmers self-help group members, enjoying water from the sand dam their community built back in 2012, southeast Kenya.

Community water & food – southeast Kenya.

Members of Kyanzonzo Unit self-help group members, southeast Kenya, with seeds they'll use to grow drought-tolerant crops.

A long walk for water

In Kenya, 71% of the population live in rural areas. During dry seasons, women and girls spend up to 12 hours travelling long distances each day to collect water, which is often unsafe to drink. This leaves little time for farming or going to school and maintains a dependency on food aid.

Creating opportunity and hope

We are supporting rural communities in Makueni, Machakos and Kitui counties to harvest rainwater and grow food.

To date we have enabled the construction of 1,135 sand dams, 15 rainwater harvesting rock catchments, and 206 school water tanks, bringing safe water close to home for 1,031,010 people.

About our partner

Africa Sand Dam Foundation (ASDF) is our partner in southeast Kenya and our strategic partner for pioneering sand dams worldwide. We are supporting their capacity to provide technical expertise for the siting, design and construction of sand dams by other organisations, as an income generating activity.

ASDF have also been instrumental in enabling and supporting programmes in the Northern Rangelands, Rift Valley and Tsavo Conservation Area in Kenya, as well as across Southern Africa (however the figures on page 25 refer specifically to our programme in southeast Kenya).

Major donors

Medicor Foundation, The Westridge Foundation, Mr and Mrs Butt through The Calleva Foundation, Ward Family Charitable Trust, and Rotary Clubs within Rotary International in Great Britain and Ireland.

Juana Syombua, member of Ngongani Water Project, southeast Kenya, on her farm.

With most of the restrictions from the coronavirus pandemic eased, including the number of people that could work on a construction site and the use of public transport, this year ASDF were able to complete 48 sand dams.

This is even higher than originally planned and included some of the largest sand dams ASDF have ever constructed. These dams have provided an additional 22,284 people with clean water close to home.

The year has not been without its challenges, however. A lack of funding opportunities restricted the number of school water tanks that could be constructed.

SDW were still able to support ASDF in the construction of 1 school water tank, providing clean water to 118 school children at the school itself, meaning they do not have to spend time collecting water to take with them, a requirement in Kenya.

Poor rainfall for the second year in a row has also severely hampered the ability of farmers to meet their agricultural needs, with crop yields drastically suffering.

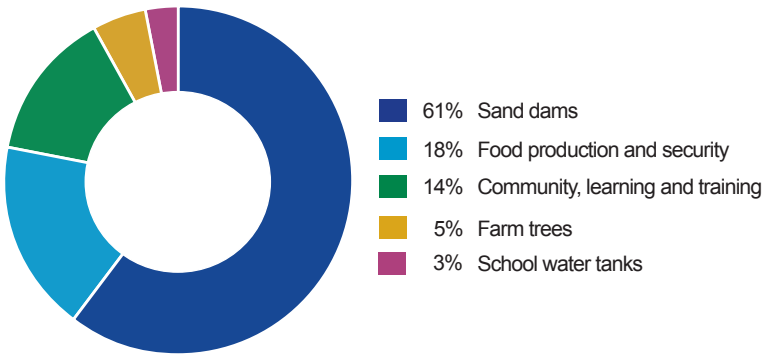
This highlights the importance of installing rainwater harvesting solutions such as sand dams, and implementing water conservation measures such as terracing, so that when the rain does come it will have the maximum impact.

2021/22 Plans

£466k	41	32	13,073
Investment	Sand dams built	School water tanks	People with safe water

2021/22 Achievements

£340k	48	1	22,284
Investment	Sand dams built	School water tanks	People with safe water



2022/23 Plans

£613k	50	5	11,500
Investment	Sand dams built	School water tanks	People with safe water

Sand dams for wildlife.

A giraffe in Tsavo National Park, Kenya.

Fragile ecosystems and critical land for wildlife

The Tsavo Conservation Area (TCA) comprises of Tsavo East, Tsavo West and Chyulu Hills National Parks in southeast Kenya. Tsavo is a critical area for wildlife populations, including home to Kenya's largest single population of elephants. It is also home to the unique iconic "Big Tuskers" as well as to many other "high value" species including 18% of Kenya's Black Rhino, along with Hirola, Grevy's Zebra, Wild Dog and much more.

The region is vast and arid, with persistent limited availability of water for wildlife, which is worsened with the existing threats of climate change, habitat and vegetation loss; all of which threaten this fragile ecosystem and the wildlife which depend upon it.

Transforming lives of people, livestock and wildlife

In 2015 we started working in the Northern Rangelands in Kenya to deliver a sand dam programme for the benefit of people, livestock, and wildlife. This was the first time we had constructed sand dams with the planned beneficiaries being wildlife as well as people. Following a successful programme working with Lekurruki Conservation Trust (LCT) and The Northern Rangelands Trust (NRT), with whom we constructed 14 sand dams, benefiting 10,400 people, their livestock and the large wildlife population living in the area, we are now developing a wildlife programme in Tsavo National Park.

Together with our strategic partners, the Africa Sand Dam Foundation, we are partnering with Tsavo Trust and Kenya Wildlife Service to deliver a 5-year sand dam programme in Tsavo National Park.

About our partner

Tsavo Trust, founded in 2012, is a Kenyan not-for-profit conservation organisation working as a trusted partner of the Kenya Wildlife Service (KWS). Tsavo Trust provides core support to secure wildlife, habitat and key communities in Kenya's vast TCA.

Together with Tsavo Trust and ASDF we plan to construct 25 sand dams as part of a five-year programme in Tsavo National Park (both East and West). Areas within the park that are known to be particularly important for elephants and black rhinos will be prioritised during the sand dam site selection process.

The objectives of the sand dam programme are to both provide sustainable year-round water for the wildlife living in the park, as well as restore degraded and fragile land through enabling vegetation re-growth.

Major donors

Ernest Kleinwort Charitable Trust and funds raised through The Big Give Christmas Challenge 2021.

Zebras in Tsavo National Park, Kenya.

The development of this new partnership during 2021/22 has resulted in three of the planned five dams with Tsavo Trust being constructed.

Two have been directly funded by SDW, and one was funded with funds raised by Tsavo Trust.

This region of Kenya has experienced very serious drought, with the rains having failed for the past three rain seasons. Therefore, the dams have not yet had the chance to start the process of maturing and providing water to the local wildlife population.

However, when the rains do arrive again, we fully expect them to start providing water and delivering against the planned objectives:

- To ensure a water supply for wildlife all year round.
- To improve water distribution for wildlife in Tsavo Conservation Area.
- To boost vegetation regrowth along seasonal water channels.
- To enable seasonal rivers to flow again

The lack of rains further emphasises the importance of this programme to build structures that ensure any rain is captured and stored where it falls providing long term benefits for the wildlife populations; as well as supporting the restoration and re-greening of this important ecosystem.

2021/22 Plans

£105k
Investment

5
Sand dams built

2021/22 Achievements

£61k
Investment

3
Sand dams built

2022/23 Plans

During 2022/23, together with Tsavo Trust and ASDF, we will focus on developing the indicators to monitor and evaluate the sand dams constructed to date, to assess the dams' impacts. Also, as these are the first sand dams constructed in this park, it will be important to evaluate the dams and assess if any adjustments to design and delivery are required given this is a new programme.

We also plan to site, design, and construct an additional 5 sand dams across the National Park.

£110k
Investment

5
Sand dams built

Scaling up sand dams – Ethiopia.

Sote Demisse, Gurdo Kebele district community member, Ethiopia.

Living in extremes

Ethiopia covers a diverse range of landscapes, cultures and climates. These include some of the hottest and driest areas on Earth. In South Omo Zone, pastoralist communities travel for many kilometres in search of water and suitable grazing for their livestock amongst the degraded land.

Implementing a new project

This year we have been implementing a project in Ethiopia for the first time. After a successful scoping study, we have begun a pilot partnership with Action for Development and created the opportunity to work with other organisations in different regions in future years.

About our partner

Action for Development (AFD) work on water and food security, natural resource management and sustainable livelihoods programmes across Ethiopia. Active since 1997, Action for Development have previously constructed over 20 sand dams.

Major donors

Jersey Overseas Aid Commission.

Baje Garsho, Gurdo community member standing in front of their completed sand dam, Ethiopia.

Although progress has been hampered by the pandemic, we have been able to construct two of the sand dams scheduled for the project. AFD have also been able to design a third sand dam, and site the fourth.

Alongside the sand dams, AFD have worked with the communities on promoting good sanitation and hygiene practices. This has included creating a committee in the sand dam communities responsible for training households on hygiene and water management. This year, they trained 230 households, and have overseen the construction of 30 latrines.

In addition, the communities have been working on environmental protection. Over 166 hectares of land have been rejuvenated by environmental protection measures.

These measures include terracing, soil and stone bunds, and digging trenches and 'half-moons'. These all help to slow down water running off the land during the rainy season, instead keeping it in place where it can penetrate the soil. They also prevent the soil itself from being washed away, preventing the land from becoming degraded, and allowing the land to recover where degradation has already occurred. 1080 tree seedlings have been prepared for planting to aid in this soil conservation.

In addition, 200 trees have been planted by households for the purpose of harvesting their fruit, or for use as medicine or timber.

2021/22 Plans

£211k	2	2,400
Investment	Sand dams built	People with safe water

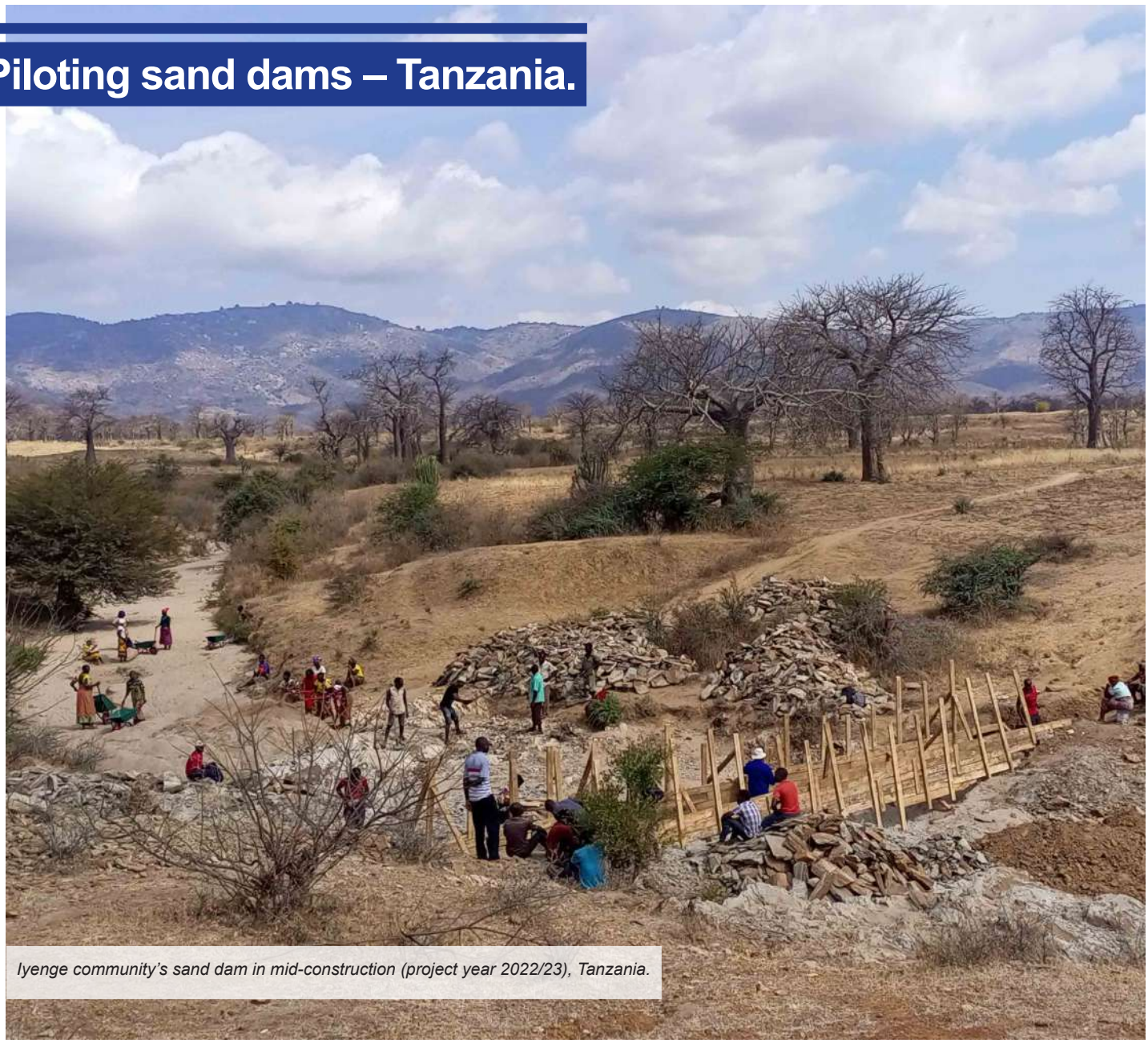
2021/22 Achievements

£108k	2	2,040
Investment	Sand dams built	People with safe water

2022/23 Plans

£246k	2	4,800
Investment	Sand dams built	People with safe water

Piloting sand dams – Tanzania.



Iyenge community's sand dam in mid-construction (project year 2022/23), Tanzania.

Potential for sand dams in a new region

Small-scale farming forms the core of the Tanzanian economy and is a source of food, in addition to providing employment opportunities for about 75% of Tanzanians. Yet climate change poses a significant threat to this. Many communities living in rural areas are dependent on rain-fed agriculture for farming, and so, as rainfall becomes increasingly erratic and periods of drought become more frequent, their livelihoods are at an even greater risk.

Feasibility study

This pilot project will construct four sand dams to improve the water supply for four communities and complement an existing project working with women-only groups. The aim is to improve the agricultural productivity and variety of crops that can be grown, which is currently being constrained by a lack of available water.

The longer-term plan is to develop a full programme and offer a sustainable solution to the water poverty currently experienced in the drylands of Tanzania.

About our partner

Sustainable Agriculture Tanzania (SAT) is a Tanzanian organisation that has supported small- scale farmers since 2011. SAT educates farmers in sustainable and organic farming practices, aimed at increasing food production and income for farmers in a sustainable way. SAT currently reaches more than 90,000 small-scale farmers, pioneering the way for agro-ecological farming in East Africa.

Major donors

Medicor Foundation.

Iyenge community's sand dam, Tanzania.

We successfully secured all the funding for this programme this year and officially started this new programme in January 2022.

Much of the first three months was spent completing the detailed planning for this project, and mobilising the four communities, local leaders, and engaging with the Government to secure their support for this project.

We now have everything in place to start working with SAT and the communities to build four sand dams (with dam construction underway in project year 2022/23), and to train SAT's team to be able to site, design, and construct sand dams without any external support.

2021/22 Plans

£34k
Investment

2021/22 Achievements

£2k
Investment

2022/23 Plans

£52k
Investment

1
Sand dam built

662
Beneficiaries

Community water & food – Mozambique.

Tzanzabue sand dam in mid-construction, Manica, Mozambique.

Unreliable rain

Mozambique encompasses many diverse geographies. Common to all the provinces is a pattern of variable and unreliable rainfall, which contributes to water scarcity and worsens vulnerability to drought, especially for the rural poor. About 63% of the population of Mozambique live below the poverty line and 65% live in rural areas.

A cost-effective solution

We are supporting communities in Mozambique to provide water and food security for themselves by building their own sand dams. Currently our project focuses on Manica province, in the south-west. Manica is semi- arid with one rainfall season a year. Access to potable water is very low with just 44% of the population having access to a supply of safe water. To the best of our knowledge there are no examples of sand dams in Manica province, although the climate and terrain are very well suited to sand dams.

We are therefore working with Micaia Foundation to pilot sand dams in this province with the aim of developing a longer-term programme.

About our partner

Micaia Foundation are a Mozambican NGO working in the south-west province of Manica. They work with rural communities in a number of areas including agriculture, natural product enterprises and practical conservation.

Sand dam technology is new to Micaia Foundation but will complement their existing programmes very well. This partnership includes building the capacity of Micaia Foundation in siting, designing, and constructing sand dams.

Major donors

Jersey Overseas Aid Commission and Fondation Ensemble.

Completed Tzanzabue sand dam.

This year was the second year of working with our new partner, the Micaia Foundation, in Mozambique to scale up sand dams in other regions. Due to delays to the project caused by the coronavirus pandemic, the very large size of the sand dam to be completed, and the early onset of the rainy season, construction on the first dam had to be completed in two stages.

The first stage was completed in November 2021 (with the second stage completed in the project year 2022/23).

With our strategic partners ASDF overseeing the construction, the first stage was constructed to an excellent standard, and survived the heavy rains brought on by cyclones that hit Mozambique and Malawi.

The baseline survey was also completed, which highlighted just how severe the problem of water insecurity is in the region.

In one of the project communities, respondents typically take over 10 hours to collect water during the dry season. Having a clean, year-round source of water close to home, could therefore be transformational.

2021/22 Plans

£57k	1	1,356
Investment	Sand dam built	People with safe water

2021/22 Achievements

£54k	0
Investment	Sand dams built

2022/23 Plans

£76k	3	5,085
Investment	Sand dams built	People with safe water

Restoring degraded lands with sand dams – Zimbabwe.

Varies Banda, farmer in her garden, Zimbabwe.

Dwindling resources

Zimbabwe suffers from political and economic instability, which exacerbates the situation for millions of farmers living below the poverty line. The southern regions also suffer from insufficient and unreliable rains, which force rural populations to use unsustainable practices, such as deforestation for livestock grazing and for burning to create charcoal to sell. This leads to widespread land degradation and susceptibility to desertification, damaging local ecosystems and the ability of rural populations to create sustainable sources of income.

A focus on land

We are supporting communities in southern Zimbabwe to construct sand dams and implement land conservation measures and tree planting.

Not only does this create a source of clean water nearby, but also helps to reverse consistent land degradation and provides the communities with alternative income streams through sustainable agriculture.

About our partner

Dabane Trust are our partners in Zimbabwe and act as technical consultants for other projects across Southern Africa. They work with farming communities in dryland areas to reduce poverty and restore degraded lands.

Major donors

Isle of Man Government and funds raised through The Big Give Christmas Challenge 2020.

Ananias Moyo, farmer holding some of the guava fruits harvested from his garden, Zimbabwe.

Following two prolonged periods of lockdown due to the COVID-19 pandemic, we were able to make significant progress with this programme during the past year.

This year we have worked with two communities in Gwanda district of Matabeleland (southern Zimbabwe) to construct three sand dams.

In addition, the communities have been trained in environmental protection techniques, managing community woodlots, and establishing health clubs to encourage better hygiene practices within the community.

In total throughout the year, 1,114 trees have been planted and managed by the two communities.

We were also able to evaluate the two-year project that ended in June 2021 and assess the impact of this project. We found:

• 48% reduction in water collection times from 210 minutes on average to 110 minutes

• 118 gullies recovered and 987 tonnes of soil retained across both micro-catchments; estimated at a saving of 9 tonnes/ha as a result of the environmental protection activities

• Hygiene index score increased from 20% to 79% demonstrating significant improvement in the communities' hygiene knowledge and practices

2021/22 Plans

£89k	3	1,200
Investment	Sand dams built	People with safe water

2021/22 Achievements

£97k	3	1,845
Investment	Sand dams built	People with safe water

2022/23 Plans

£52k	2	1,320
Investment	Sand dams built	People with safe water

Piloting sand dams – Malawi.

Diana Yohane, Nyanthumbi community member, Malawi.

A region of extremes

Chikwawa and Nsanje districts form the Shire valley; a low-lying region characterised by extreme temperatures and unreliable rainfall. This often results in a vulnerability to drought. With over 80% of the country's population living in rural areas, and the majority of agriculture being rain-fed, a poor rainy season has serious consequences for those already living in poverty. At the other extreme, Malawi can be exposed to severe cyclones and heavy rain seasons, which has the potential to cause widespread flooding, damaging homes, crops, and habitats.

Sand dams in a new region

This year we constructed the first sand dams of this project. To our knowledge, there are no other sand dams already existing in Malawi, so this project has introduced them to the country for the first time.

About our partner

Churches Action for Relief and Development (CARD) are an established organisation that has been working in Malawi for 24 years, supporting communities with relief and emergency services, as well as development programmes in the areas of food security, economic empowerment, environmental management, climate change, health, and water and sanitation.

Major donors

Jersey Overseas Aid Commission.

Wilson Meke, Nyanthumbi sand dam local chairman with his neem trees, Malawi.

This year, progress on the project in Malawi continued to be hampered by the coronavirus pandemic, limiting travel from SDW and ASDF staff. Furthermore, Malawi was hit by three largescale cyclones in the span of three months. This had a significant impact on the project areas, with severe flooding causing widespread damage and leaving one of the communities inaccessible for several months, even by motorbike.

Despite these difficulties, progress was still able to be made. Two sand dams were constructed with the help of a sand dam artisan from SDW's strategic partners ASDF. These sand dams are now both storing water, which the communities are able to use for consumption and agriculture.

Other activities completed this year included the planting of 29,500 trees across the three communities, with 8.5 hectares of land regenerated with environmental protection measures.

Unfortunately, the third sand dam had to be delayed as the flooding from the cyclones destroyed the roads to the community, meaning that CARD staff were unable to access them, nor could the construction materials be delivered. This sand dam is now scheduled to be constructed in 2022/23. Similarly, the flooding washed away many of the trees that were planted, requiring additional trees to be replanted in their place, and further measures, such as installation of gabions, added to provide greater protection from future flooding.

All three communities remain motivated to complete this work and are already noticing the benefits that the project has brought, particularly regarding clean water and improved agriculture.

2021/22 Plans

£151k	3	1,650
Investment	Sand dams built	People with safe water

2021/22 Achievements

£91k	2	4,173
Investment	Sand dams built	People with safe water

2022/23 Plans

£173k	1	1,119
Investment	Sand dam built	People with safe water

Pioneering sand dams.

Annah Mueni, Kee self-help group member, southeast Kenya.

To enable millions of the world's poorest people in drylands to transform their own lives, sand dams must become a mainstream water resource technology.

This requires providing robust evidence of their socio-economic and environmental benefits as well as a better understanding of the physical environments in which they work. It's also important to build skills and capacity in siting, designing, and constructing sand dams, to enable more sand dams of a high standard to be constructed across the world's drylands.

Evidence and research

We have continued our partnership with Cranfield University, and this year a PhD student was able to spend some time in southeast Kenya carrying out research on sand dams to better understand how sand dams raise the local water table.

Promoting sand dams

Following the relaxation of travel constraints within Africa this year, we have been able to move forward all of our newer programmes to promote sand dams in different regions across Africa; demonstrate sand dams in different contexts, including the completion of a sand dam road crossing; and construct sand dams for different groups of beneficiaries, including solely for the benefit of wildlife in Tsavo National Park, Kenya.

Knowledge sharing

This year we have made significant progress with the development of resources to support partners and organisations with siting, designing, and constructing sand dams. The sand dam manual, field guide and two "How to" video guides are now in the final stages of completion.

We have also developed the "certification" system and starting to pilot it with our partners, which has included re-working the residential training course in Kenya from a one-week course to a more in-depth two-week course aimed at the technical sand dam teams. It involves a mix of theoretical sessions and practical sessions to enable participants to gain the skills and knowledge to site, design, and construct a sand dam.

Completed sand dam road crossing (funded by Mr & Mrs Butt, through The Calleva Foundation), southeast Kenya.

2021/22 Achievements

Completion of the sand dam road crossing (pictured) was a significant achievement and is designed to be both a sand dam and a road crossing. The dam was completed in June 2021 and is already supplying the local community with enough water for drinking and irrigation, as well as transforming the riverbanks into lush, green areas. The community can always cross the river now, whereas before the dam, sometimes they had to sleep on the other side and wait all night for the flood water to reduce enough to cross safely.

2022/23 Plans

Our main focus areas will be to strengthen our research, especially in terms of sand dams' impact on biodiversity and re-greening areas. We also plan to:

- Continue to roll out the certification process with partners and complete the training resources to support this.
- Have at least one partner organisation certified by the end of March 2023.
- Finalise and publish our impact report
- Celebrate our 20th anniversary

2021/22 Plans

£57k
Investment

2021/22 Achievements

£58k
Investment

2022/23 Plans

£76k
Investment

What we have done so far

257	**£1,455**	**44**
People trained	Investment	Organisations supported

SAND DAMS WORLDWIDE Restore Rebuild Regreen

Friends of Sand Dams Worldwide.

In 2021/22, we were delighted to have the exceptional support of the following donors, who each donated £30,000 or more:

Isle of Man Government.
Jersey Overseas Aid Commission.
Medicor Foundation.
Mr and Mrs Butt, through The Calleva Foundation.
Rotary Clubs within Rotary International in Great Britain & Ireland.
Dashlight Foundation.
The EQ Foundation
The Westridge Foundation.

Eunice Nyiva, Upper Mbole self-help group member, collecting water for handwashing, southeast Kenya.

We would also like to recognise the investment of the following supporters who enable, or have enabled significant change at different times since our foundation:

Advocates for International Development.
Andrews Charitable Trust.
Barclays Isle of Man.
Blandford Lake Trust.
Charles Hayward Foundation.
Ernest Kleinwort Charitable Trust.
Four Acre Trust.
François Abellard.
Guernsey Overseas Aid.
Isle of Man Government.
Jersey Overseas Aid Commission.
Joffe Charitable Trust.
Just a Drop.
Margaret Hayman Charitable Trust Fund.
Medicor Foundation.
Melinda Lowis.
Mennonite Central Committee.
Mitsubishi Corporation Fund for Europe & Africa.
Mr & Mrs Butt, through The Calleva Foundation.
Newfield IT.
Noel Buxton Trust.
Patel Family & Avenue Healthcare.
Private Public Ltd.
Rita and David Slowe Charitable Trust.
Rotary Clubs within Rotary International in Great Britain & Ireland.
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The Beatrice Laing Trust.
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The ED Charitable Trust.
The EQ Foundation.
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The Peter Stebbings Memorial Charity.
The Randal Charitable Foundation.
The Venture Partnership Foundation.
The Waterloo Foundation.
The Westridge Foundation.
TRAID.
URS Millennium Project.
Ward Family Charitable Trust.
Vulcan Engineering Ltd.

Charity number:	1094478
Company number:	4432166
Registered office:	5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE
Operational address:	Sand Dams Worldwide, 7-14 Great Dover Street, London, SE1 4YR
Our contact details:	
Telephone:	Mob: +44 (0)7596 225 677 Tel: +44 (0)20 3096 7861
E-mail:	team@sanddamsworldwide.org.uk
Website:	www.sanddamsworldwide.org.uk
Our advisors:	
Auditors:	Haines Watts Birmingham LLP 5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE
Bankers:	The Co-Operative Bank plc PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT
Patrons:	The Lady Katherine Rockley
Directors and Trustees:	The directors of the charitable company (the Charity) are its Trustees for the purpose of charity law. The Trustees and officers who have served during the year or appointed or resigned since the year end were as follows:
Trustees and Members:	David Jordan OBE Mark Murphy Nigel Reader (resigned in October 2021) Sarah Field (appointed in August 2021)
Trustees:	Alex Day Bandish Gudka Barbara Busby Pam Gilder Faith Lyons

Additional Members:

Alison Bell	Jenine Ruth Langrish
Andrew Paterson	June Stapley
Angela Seal	Kirsty Cunningham
Bruce Irvine	Miten Patel
Christopher Ian Pockett	Richard Alan Barnes
Darren John Worsley	Richard Pearce-Thomas
David Brocklebank	Sian Edwards
Dr John Seager	Sir Edward Clay
Fiona Charlotte Moore	Tim James Wood
James Onions	Vaughan Pomeroy

Senior management team:	David Jordan OBE (Chairman) Judith Eaton (Chief Operating Officer)

Governing document

Sand Dams Worldwide Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26 October 2002. It is registered with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 24 members, each of whom agrees to contribute up to £10 in the event of the charity winding up.

Appointment of Trustees

As defined by the Memorandum and Articles of Association, Trustees retire annually and are elected by secret ballot at each Annual General Meeting. On an annual basis, a skills team role analysis is performed, in conjunction with individual Trustee appraisal and objective setting. The Chairman and the Board review whether each Trustee will stand for re-election prior to each Annual General Meeting.

Trustee recruitment is currently managed by the Governance and Risk Committee which identifies gaps in skills and/or experience on the Board, and assesses the team role mix and diversity of the existing Board as part of a process to create a profile for suitable candidates. Trustee roles will, where necessary, be advertised widely, to ensure a high quality and diverse set of applicants.

Trustee induction and training

Trustee induction is carried out through a checklist of documents and specific conversations required to understand the Charity.

Organisation

The Board of Trustees, which can have up to ten Members, administers the Charity. The Board normally meets quarterly and there are sub-committees covering finance and audit, governance and risk, which normally meet bi-monthly. An Executive Director is appointed by the Trustees to manage the day-to-day operations of the Charity. To facilitate effective operations, the Executive Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and performance related activity. Since October 2016, the Chairman has been acting in an executive capacity following the resignation of the Executive Director.

Related parties and co-operation with other organisations

Any connection between a Trustee or senior manager of the Charity with the overseas partners or suppliers used to achieve the Charity's objectives must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported. The Charity has close relationships with Africa Sand Dam Foundation in Kenya which shares the Charity's vision for the pioneering of sand dams worldwide, and actively promotes the work of the Charity. Other partners include Action for Development in Ethiopia, Sustainable Agriculture Tanzania in Tanzania, Dabane Trust in Zimbabwe, Micaia Foundation in Mozambique, Churches Action in Relief and Development in Malawi and Tsavo Trust who provide support in Tsavo Conservation Area in southern Kenya. A summary of transactions with these partners, is set out in Note 6 to the financial statements.

Pay policy for senior staff

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the Charity. Details of any related party transactions are disclosed in Note 19 to the financial statement. Details of expenses are disclosed in Note 15 to the financial statements. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the Charity, salaries are benchmarked against pay in other charities of a similar size.

Trustees' responsibilities

The Trustees (who are also Directors of Sand Dams Worldwide Limited for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the Trustees to prepare financial statements for the charity each financial year. Charity law requires the Trustees to prepare financial statements for the charity and its subsidiary undertakings.

The financial statements must be prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) and are required to give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for the year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- Observe the methods and principles in the Charities SORP.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charity and the Group, and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations made thereunder. 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 have confirmed that, so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Appointment of auditors

The auditors, Haines Watts Birmingham LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

This report was approved and authorised for issue by the Trustees on 21st September 2022 and signed on its behalf by:

David Jordan OBE, Chairman

Financial statements.

Florence Muthama, Wikwatyo wa Mativo self-help group member, watering her crops, southeast Kenya.

"We now have reliable clean water. Before the sand dams, the riverbed would dry completely as soon as the rains stopped. We were unable to plant any crops because there was no water in the area. We are now able to irrigate our farms on a daily basis and plant more vegetables such as kales, spinach, coriander and onions."

Independent Auditor's Report to the Members of Sand Dams Worldwide Limited

Opinion

We have audited the financial statements of Sand Dams Worldwide Limited (the parent 'charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company 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 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 trustee's 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 group or parent charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, 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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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 group's and parent charitable company'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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 a Report of the Independent Auditors 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed here:

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- Making enquires of trustees and management as to where they consider there to be susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- Obtaining an understanding of the internal controls established to mitigate risks related to fraud and non-compliance with laws and regulations
- Assessing the design effectiveness of the controls in place to prevent and detect fraud;
- Assessing the risk of management override including identifying and testing journal entries;
- Challenging the assumptions and judgements made by management in its significant accounting estimates

Whilst our audit did not identify any key audit matters relating to the detection of irregularities including fraud, and despite the audit being planned and conducted in accordance with ISAs (UK), there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity would likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nichola Venables ACA (Senior Statutory Auditor)

For and on behalf of: Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

Date: 30th September 2022

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Statement of financial activities for the period ended 31 March 2022
Including consolidated Income and expenditure account

	Note	2022 Unrestricted £000	2022 Restricted £000	**2022 Total £000**	2021 Total £000
INCOME FROM:					
Donations and legacies funding	2	356	839	**1,195**	904
Charitable activities	3	-	-	**-**	-
Total income		356	839	**1,195**	904
EXPENDITURE ON:					
Raising funds					
- Donation and legacies funding	4	147	33	**180**	167
- Charitable activities	5	-	-	**-**	-
Cost of raising funds		147	33	**180**	167
Charitable activities					
Overseas programmes	6	97	656	**753**	590
Pioneering sand dams	7	23	35	**58**	48
Cost of charitable activities		120	691	**811**	638
TOTAL EXPENDITURE		267	724	**991**	805
NET INCOME/(EXPENDITURE)		89	115	**204**	**99**

The movement in funds is detailed in Note 12 on page 59.
The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All of the above results are derived from continuing activities.

There are no other recognised gains or losses other than those stated above.

The Consolidated Statement includes income from Excellent Development IOM Ltd. of £125k; (£99k; 2021), and expenditure of £125k; (£99k; 2021), net loss of £NIL (£NIL; 2021).

2021 total income of £904k consists of £599k restricted and £305k unrestricted income.

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Balance sheet as at 31 March 2022

	Note	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
Fixed assets					
Tangible fixed assets	8	1	3	1	3
Total fixed assets		**1**	**3**	**1**	**3**
Current assets					
Debtors	9	241	27	236	25
Cash at bank and in hand	10	766	765	766	765
Total current assets		**1007**	**792**	**1002**	**790**
Liabilities					
Creditors falling due within one year	11	(51)	(42)	(46)	(40)
Net assets		**957**	**753**	**957**	**753**
Funds of the charity					
Unrestricted funds	12	306	217	306	217
Restricted funds	12a	648	533	648	533
Property and equipment fund		3	3	3	3
Total funds		**957**	**753**	**957**	**753**

The Trustees have prepared consolidated accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. The Consolidated Statement includes liabilities of £5k (2021: £12k) and assets of £NIL (2021: £0k) from Excellent Development IOM Ltd.

The notes on pages 51 to 62 form part of these financial statements.

The accounts were approved and authorised for issue by the Board on 21st September 2022.

Signed on behalf of the Board of Trustees.

David Jordan OBE
Chairman

	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
A. Consolidated cashflow statement for the period ended 31 March 2022				
Cash generated from operating activities				
Net cash used in operating activities	1	183	1	183
Interest received	-	-	-	-
Cash flow from investing activities				
Purchase of fixed assets	-	(3)	-	(3)
Net increase/decrease in cash	**1**	**180**	**1**	**180**

	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
B. Reconciliation of net income/(expenditure) to net cash flow from operating activities				
Net expenditure (as per the Statement of Financial Activity)	204	99	204	99
Adjustments for:				
Interest received	-	-	-	-
Depreciation	2	3	2	3
Movements between funds	-	-	-	-
Movement in debtors	(221)	97	(214)	99
Movement in creditors	16	(16)	9	(18)
Net cash used in operating activities	**1**	**183**	**1**	**183**

	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
C. Analysis of cash and cash equivalents				
Increase in cash and cash equivalents	1	180	1	180
Cash at bank and in hand at the beginning of the year	765	585	585	585
Cash at bank and in hand at the end of the year	766	765	765	765

D. Analysis of changes in net funds	**As at 1st April 2021 £000**	Cash flow £000	**As at 31st March 2022 £000**
Net cash			
Cash at bank	**765**	1	766
Total	**765**	1	766

1. Accounting policies

1.1 Basis of preparation

Sand Dams Worldwide Limited is a charitable company limited by guarantee in England and the Isle of Man. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 40 of these financial statements. The nature of the charity's operations and principal activities are stated in the Trustees' Annual Report (Including Directors Report and Strategic Report).

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trustees have at the time of approving the financial statements, a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements; as per page 41 of the Trustees' Report, where a more detailed statement is made.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £'000. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group entities

The financial statements consolidate the results of the charitable parent company and its wholly owned subsidiaries Sand Dams Worldwide Trading Limited and Excellent Development (IOM) Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charitable parent company has not been presented because the Trustees have taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Sand Dams Worldwide Trading Ltd
The Charity has a wholly-owned subsidiary company, Sand Dams Worldwide Trading Limited (SDWTL) - Company Reg. No. 5105411. SDWTL has been dormant since 31 March 2010 and all trading activities of the company were transferred to the Charity.

The Capital and Reserves at 31 March 2022 was £**NIL** (2021: £NIL).

Excellent Development (IOM) Ltd

Excellent Development (IOM) Ltd is a company registered in the Isle of Man. It is limited by guarantee (company number 128231C) and is a charity (registration number 1147). It is a subsidiary because the company is the sole member.

The Capital and Reserves at 31 March 2022 was £NIL (2021: £NIL).

1.3 Income

Any materials (tools, equipment, etc.) received are included in the Financial Statements at market value. Properties, investments, and other fixed assets donated to the charity are included as donation income at market value at the time of receipt. Items donated for resale are included in trading income when sold and no value is placed on stock at the year end.

Income includes the following types of income:

- grants from government and other agencies where these amount to a contract for service to be used to further the Charity's objects.
- donations, where the money is given either in response to an appeal, or to be used with greater freedom.

Income is recognised in the period in which the Charity is entitled to receipt, the performance conditions have been met, the receipt is probable and the amount can be measured with reasonable certainty.

Income is deferred only when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. For donations to be recognised the charity will have been notified of the amounts and settlement date in writing.

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Fundraising costs include the salaries, direct expenditure and overhead costs associated with the time staff carried out fundraising, including events. Expenditure is included when incurred.

Grants payable to other organisations for relief and development projects are included in the SOFA when approved by the Trustees and agreed with the other organisation. The value of such grants unpaid at the year end is accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued but are noted as financial commitments.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

In kind grants are donations of materials, equipment or staff time that are not recognised in the grant recipient accounts but represent expenditure on direct charitable activity by Sand Dams Worldwide Ltd.

Rentals payable under operating leases are charged as an expense on a straight-line basis over the lease term.

1.4 Core, support and governance costs

Core costs summary
Core costs relate to the cost of organisational overheads such as accommodation, staffing and general administration that support the work of the Charity.

1.4a Breakdown of total core costs

	2022 %	2022 £000	2021 %	2021 £000
Employment costs (see note 14)	**92.0**	**272**	88.4	278
Accommodation costs	**0.7**	**2**	5.0	16
Administration costs	**7.3**	**22**	6.6	21
Total	**100.00**	**296**	100.0	315

1.4b Core costs allocation
Core costs have been allocated on the basis of staff time attributable to each activity as follows:

	2022 %	2022 £000	2021 %	2021 £000
Expenditure on raising funds				
Donations and legacies funding	**47.7**	**141**	45.3	143
Charitable activities	**-**	**-**	-	-
	47.7	**141**	45.3	143
Expenditure on charitable activities				
Overseas programmes	**1.0**	**3**	0.1	-
Pioneering sand dams	**3.0**	**9**	5.6	18
	4.0	**12**	5.7	18
Governance	**5.1**	**15**	5.6	18
Support costs				
Overseas programmes	**33.5**	**99**	38.9	122
Pioneering sand dams	**9.7**	**29**	4.5	14
Sub-total	**43.2**	**128**	43.4	136
Total core costs allocation	**100**	**296**	100	315

Support costs summary:
Support costs represent the costs incurred that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes both staff time and direct costs such as flights and accommodation, providing support for charitable activities including management, monitoring, evaluation, policy work and technical support for programmes. This also includes the costs incurred by finance, human resources, and information technology attributable to the management of the Charity assets and organisational administration. Total support costs of £99k (2021: £122k) includes core costs and travel and accommodation.

1.4c Breakdown of total support costs	2022 £000	2021 £000
Core costs	**127**	136
Travel and accommodation	**1**	-
Total support costs	**128**	136

1.4d Support costs allocation:	2022 %	2022 £000	2021 %	2021 £000
Overseas programmes	**77.5**	**99**	89.7	122
Pioneering sand dams	**22.5**	**29**	10.3	14
Total support costs allocation	**100.0**	**128**	100.0	136

Governance costs summary:
Governance costs are costs incurred on the governance arrangements of the Charity. These costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

1.4e Breakdown of total governance costs	2022 £000	2021 £000
Insurance	5	5
Audit fees	6	7
Trustee expenses	-	-
Professional fees and registration	3	2
Other governance expenses	-	-
Core cost allocation (See note 1.4b)	15	18
Total governance costs	29	32

Audit fees include the remuneration of the independent examiner for professional services incurred in relation to Excellent Development IOM Ltd for 2021/22.

	2022 £000	2021 £000
Sand Dams Worldwide UK Ltd 2021/22	**5**	5
Excellent Development IOM Ltd 2021/22	**1**	2
Total	**6**	7

1.4f Governance costs allocation	2022 %	2022 £000	2021 %	2021 £000
Overseas programmes	**77.5**	**22**	89.7	29
Pioneering sand dams	**22.5**	**7**	10.3	3
Total governance costs allocation	**100**	**29**	100.0	32

1.5 Tangible fixed assets and depreciation
Fixed assets costing more than £500 are capitalised.

Depreciation:	%	Basis
Fixtures, fittings and equipment	**20.0**	Straight line
IT equipment	**33.3**	Straight line

Tangible assets are stated at cost less accumulated depreciation and impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

1.6 Investment in subsidiaries
Investment in subsidiaries is stated at book value at the balance sheet date.

1.7 Foreign currency translation
Transactions denominated in foreign currencies are recorded in sterling at the interbank rate ruling at the date of the transaction. Transactions in foreign currency cash are recorded in sterling at the rate ruling at conversion or the previous year end balance sheet value, whichever is the later.

Assets and liabilities denominated in foreign currencies are translated into sterling at the interbank rate ruling at the balance sheet date. All differences are included in net outgoing resources.

1.8 Accumulated funds
The property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses. Restricted funds represent grants and donations received which are prescribed by the donor for specific purposes. Expenditure made in line with these purposes is charged to the accumulated restricted funds.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.9 Irrecoverable VAT
The Charity is not registered for VAT and therefore expenditure included within the accounts includes VAT where incurred.

1.10 Taxation
The activities of Sand Dams Worldwide Ltd and Excellent Development Isle of Man Ltd. are for charitable purposes. Under part 11 of CTA 2010 no liability for corporation tax has arisen for the year to 31 March 2022 (nil to 31 March 2021).

1.11 Debtors and creditors within one year
Debtors and creditors with no stated interest rate and receivable/payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.12 Impairment
Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.13 Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.14 Judgements and key sources of estimation uncertainty
In the application of the charitable company's accounting policies, the Trustees 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.

2. Donations and legacies income

	2022 Unrestricted £000	2022 Restricted £000	**2022 Total £000**	2021 Total £000
Trusts & foundations	121	424	**545**	430
Individual donors	217	86	**303**	234
Small governments & institutions	-	275	**275**	63
UK Government Grant	-	-	**-**	37
Rotary	-	43	**43**	56
Corporate	16	11	**27**	80
Awards	-	-	**-**	4
Community fundraising	2	-	**2**	-
Media Appeals	-	-	**-**	-
Total	356	839	**1,195**	904

2021 income of £904k consists of £599k restricted and £305k unrestricted income.

2.1. Analysis of government grants (all restricted)

	Purpose for which grant was received (see note below)	**2022 Total £000**	2021 Total £000
Jersey Overseas Aid Commission 2019-2022	a	**106**	-
Jersey Overseas Aid Commission 2019-2022	b	**66**	-
Guernsey Overseas Aid Commission	b	**20**	-
Isle of Man International Development Committee	c	**83**	-
Isle of Man International Development Committee	c	**-**	63
UK Government	d	**-**	37
Total government grants		**275**	100

Included in the small governments and institutions income above are government grants of £275k (2021: £100k). This includes £106k which is part of a 36 month grant from the Jersey Government and £66k which is also part of a 36 month grant from the Jersey Government. We also received £83k Isle of Man Government grant in the year.

Programmes for which grants have been received

a. Restoring degraded lands to reduce rural poverty, Ethiopia
b. Strengthening climate resilience of smallholder farmers, Malawi
c. Restoring degraded lands to reduce rural poverty, Zimbabwe
d. UK Government Coronavirus Job Retention Scheme grants

3. Charitable activities income

	2022 Unrestricted £000	2022 Restricted £000	**2022 Total £000**	2021 Total £000
Expeditions	-	-	-	-
Learning Visits	-	-	-	-
Total	-	-	-	-

2021 income of £0k consists of £0k restricted and £0k unrestricted income.

4. Expenditure on raising funds – Donation and legacies funding

	2022 Unrestricted £000	2022 Restricted £000	**2022 Total £000**	2021 Total £000
Trusts & foundations	57	13	**70**	55
Individual donors	52	13	**65**	64
Small governments & institutions	33	1	**34**	29
Rotary	4	5	**9**	16
Corporate	1	1	**2**	3
Community fundraising	-	-	**-**	-
Total	147	33	**180**	167

2021 expenditure of £167k consists of £36k restricted and £131k unrestricted expenditure.
Core costs of £141k have been allocated across the income stream activities (see Note 1.4b).

5. Expenditure on raising funds – Charitable activities

	2022 Unrestricted £000	2022 Restricted £000	**2022 Total £000**	2021 Total £000
Expeditions costs	-	-	-	-
Learning visits costs	-	-	-	-
Total	-	-	-	-

2021 expenditure of £0k consists of £0k restricted expenditure and £0k unrestricted expenditure.

6. Expenditure on charitable activities – Overseas programmes

	2022 Unrestricted £000	2022 Restricted £000	**2022 Total £000**	2021 Total £000
Community water and food, southeast Kenya	62	278	340	434
Building sand dam capacity, Mozambique	5	49	54	7
Restoring degraded drylands, Zimbabwe	8	89	97	61
Sand dams for wildlife, Kenya	1	61	62	7
Sand dam pilot, Malawi	8	83	91	47
Sand dam feasibility, Tanzania	0	2	2	0
Sand dam pilot, Ethiopia	13	94	107	34
Total	97	656	753	590

2021 expenditure of £590k consists of £479k restricted and £111k unrestricted expenditure.

Support costs of £99k and governance costs of £22k have been allocated to the charitable activities (see Note 1.4).

6a. Analysis of overseas programmes

	2022 Support & governance costs £000	2022 In kind grants £000	2022 Direct grants £000	**2022 Total £000**	2021 Total £000
Community water and food, southeast Kenya	62	-	278	340	433
Building sand dam capacity, Mozambique	5	9	40	54	7
Restoring degraded drylands, Zimbabwe	8	-	89	97	61
Sand dams for wildlife, Kenya	-	3	58	61	7
Sand dam pilot, Malawi	19	7	65	91	47
Sand dam feasibility, Tanzania	2	-	-	2	-
Sand dam pilot, Ethiopia	25	6	77	108	35
Total	121	25	607	753	590

2021 overseas programmes expenditure consists of £479 restricted and £111 unrestricted expenditure

6b. Direct grants

The Charity paid out £607k in direct grants to its partners (2021: £430k). These are identified as follows:

	2022 £000	2021 £ 000
Africa Sand Dam Foundation, southeast Kenya	**336**	324
Christian Council of Mozambique	**-**	-
Dabane Trust, Zimbabwe	**89**	45
Churches Action for Relief & Development, Malawi	**65**	35
Northern Rangelands Trust, northern Kenya	**-**	4
Action For Development, Ethiopia	**77**	16
Micaia Foundation, Mozambique	**40**	6
Total	**607**	430

7. Expenditure on charitable activities – Pioneering sand dams

	2022 Unrestricted £000	2022 Restricted £000	**2022 Total £000**	2021 Total £000
Promoting sand dams	6	2	8	5
Knowledge sharing	16	33	49	29
Evidence & research	1	-	1	14
Total	23	35	58	48

2021 expenditure of £48k consists of £29k restricted and £19k unrestricted expenditure.
Core costs of £9k, support costs of £29k and governance costs of £7k have been allocated to the charitable activities (see Note 1.4).

7a. Analysis of pioneering sand dams expenditure

	2022 Support and governance costs £000	2022 In Kind grants £000	**2022 Total £000**	2021 Total £000
Promoting sand dams	-	8	**8**	5
Knowledge sharing	36	13	**49**	29
Evidence and research	-	1	**1**	14
Total	36	22	**58**	48

2021 pioneering sand dams expenditure consists of £29k restricted and £19k unrestricted expenditure.

8. Tangible fixed assets

	2022 Total £000	2021 Total £000
Cost or valuation		
Opening balance	**14**	32
Additions	**-**	3
Disposals	**-**	(22)
Balance as at year end	**14**	13
Depreciation		
Opening balance	**11**	29
Charge for year	**2**	3
Disposals	**-**	(21)
Balance as at year end	**13**	11
Net book value as at year end	**1**	3

9. Debtors

	Group 2022 £000	Group 2021 £000	**Charity 2022 £000**	Charity 2021 £000
Prepayments	**18**	12	**18**	12
Accrued income	**207**	17	**207**	17
Other debtors	**16**	(2)	**11**	(4)
Total	**241**	27	**236**	25

All debtors are initially measured at the settlement amount after any discounts

10. Cash at bank and in hand

	2022 £000	2021 £000
Bank balances	**761**	760
Cash	**5**	5
Total	**766**	765

11. Creditors: amounts falling due within one year

	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
Creditors	**10**	13	**8**	14
Accruals	**31**	14	**28**	12
PAYE	**6**	5	**6**	4
Deferred income	**4**	10	**4**	10
Total	**51**	42	**46**	40

All creditors are initially measured at the settlement amount after any discounts (under normal credit terms) have been applied.

11a. Deferred income

	2022 £000	2021 £000
Deferred income included above comprised:		
Deferred income b/f	10	-
Resources deferred in the year	-	-
Amounts released from previous years	(6)	-
Deferred income c/f	4	10
Total	8	10

At the balance sheet date the charity was holding funds received in advance for services due to be delivered after the year end and for which entitlement to the income is not received until the service is delivered.

12. Movement in funds

	As at 1st April 2021 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Total Movements £000	As at 31st March 2022 £000
Unrestricted	**217**	356	(267)	-	89	306
Restricted	**533**	839	(724)	-	115	648
Property and equipment	**3**	-	-	-	-	3
Total	**753**	1,195	(991)	-	204	957

As per accounting policy 1.8, the property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses.

12a. Analysis of movement in restricted funds

	As at 1st April 2021	Transfers £000	Incoming resources £000	Outgoing resources £000	**Total movement £000**	**As at 31st March 2022 £000**
Community water and food, southeast	102	2	372	(273)	101	203
Sand dams for wildlife, Kenya	17	(2)	46	(61)	(17)	-
Building sand dam capacity, Mozambique	56	(2)	25	(49)	(26)	30
Restoring degraded drylands, Zimbabwe	90	-	6	(89)	(83)	7
Sand dam pilot, Malawi	113	(6)	86	(81)	(1)	112
Sand dam feasibility, Tanzania	15	2	47	(1)	48	63
Sand dam pilot, Ethiopia	121	(12)	214	(93)	109	230
Marketing costs	1	-	6	(7)	(1)	-
Fundraising costs	3	-	24	(26)	(2)	1
Evidence and research	-	-	-	-	-	-
Promoting sand dams	-	1	1	(2)	-	-
Knowledge sharing	14	17	2	(31)	(12)	2
Governance	1	-	10	(11)	(1)	-
Total	**533**	**-**	**839**	**(724)**	**115**	**648**

13. Analysis of net assets between funds

	Unrestricted funds £000	Restricted funds £000	Property & equipment fund £000	Total funds £000
Fixed assets	-	-	3	3
Current assets	323	682	-	1005
Current liabilities	(17)	(34)	-	(51)
Total assets less current liabilities	306	648	3	957

14. Employees

	2022 £000	2021 £000
Salaries and wages	**231**	237
Employer NIC	**22**	23
Pension	**7**	7
Recruitment	**-**	-
Training	**-**	-
Health Insurance	**12**	11
Total	**272**	278
Average number of employees	**7**	6

The average number of employees reflects the full time equivalent.

The total amount of employee benefits received by key personnel is £136,597 (2021: £135,543). The key management personnel of the charity comprises of the Trustees, Chief Operating Officer and Head of Programmes.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	**1**	1

15. Trustee expenses and key management personnel compensation

	2022 £000	2021 £000
Travel	**-**	-
Other	**-**	-
Total	**-**	-

None of the nine Trustees who held office during the period (or any persons connected with them) received any remuneration during the year. All Sand Dams Worldwide Trustees are unremunerated. The nine Trustees incurred expenses as detailed above. There are no key management personnel requiring disclosure.

16. Volunteers

We would like to reflect within the notes to these financial accounts the immense contributions made to the association by our volunteers, helpful members, friends, advisors, patrons and of course our committee members, the help of whom contributes greatly to enhance the work of the association and to whom we are most grateful. We benefitted for example from 0 hours (2021: £NIL) from 0 volunteers (2021: £NIL) which if valued at the ASHE median wage rate for London would equate to £NIL (2021: £NIL).

17. Pensions and post retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £7k (2021: £7k).

18. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due within one year as follows: 2022: £NIL (2021: £NILS).

19. Related parties

There have been no related party transactions in the current and prior period.

20. Post balance sheet events

At the time of approval of these financial statements, the lingering effects of the COVID-19 pandemic are having minimal impact on the charity's operation and programme delivery due to the success of the global vaccination programme. Under UK GAAP, the consequences of a condition present at the balance sheet date are considered to be an adjusting post balance sheet event and therefore potentially have implications for the year-end balance sheet.

Having reviewed the operating conditions in the post balance sheet period, and in particular having considered the balance sheet carrying values of fixed assets and the recoverability of debtors, the Trustees are satisfied there are currently no indications of any material impairment.

We are pleased to report that with the support of our resilient partners and beneficiaries we have progressed activities that were delayed due to the pandemic within our new southern Africa programmes and will have them completed this year.

Thanks to our loyal supporters and funders we are forecasting income of £1.2m for 2022-23 and expect to maintain our level of reserves above our Board minimium target of 6 month of core costs. We do not expect the trend of our cashflow to change as we do not envisage any major changes to our 2022-23 income or expenditure forecast.

Our Trustees are confident the organisation will remain a viable charity and have therefore prepared the accounts on a going concern basis.

Our philosophy & values

People & relationships:
We respect all the people with whom we work and build mutually beneficial relationships. We believe that the best results are achieved through working together. We enable self-leadership, personal development and empowerment.

Environment & sustainability:
We believe that sustainable poverty reduction can only be achieved through the conservation of the environment. We believe that people and wildlife can live in harmony with their environment.

Service:
We exist to provide excellent service to the people we work with in order to deliver our vision. We ensure that the people we support enact their right to identify their own needs and priorities. We anticipate change and respond with speed, agility and flexibility to maintain our excellent service.

Nothing comes for free:
We value our supporters, and we respect the dignity of the people we support, by not giving away things for free. The people we support make a significant contribution to every Sand Dams Worldwide project.

Excellence:
We strive to be excellent in all we do. We promote the improvement in the quality and benefit of our work through continuous learning and the sharing of knowledge.

Innovation & passion:
We are passionate and inspirational about our work. We demonstrate creativity, ingenuity and energy. We are innovative and entrepreneurial, taking calculated risks in pursuit of our vision. We ensure decision making is made at the most efficient and appropriate level.

Integrity:
We do things right and keep our promises. We are professional, honest, fair and transparent in all that we do. We are uncompromising about our ethical principles.

Business efficiency:
We run Sand Dams Worldwide like a business, bringing the best of corporate skills, principles and experience to achieve our charitable objects. We responsibly and efficiently manage our supporters' investments to achieve lasting positive impact for millions of the world's poorest people.

Safeguarding statement:
Sand Dams Worldwide has an integrated Safeguarding Policy that specifically addresses child protection and anti-sexual exploitation as well as all other forms of abuse. Safeguarding is everyone's responsibility and we do everything we can to both protect our staff and the people that we were set up to help. We expect all staff, volunteers, trustees and partners to conduct themselves in a way that preserves the dignity and respect of every individual. We promote good working practices that prevent harm, abuse, and coercion occurring and we create a climate where people feel safe to report any behaviour that threatens them or makes them feel uncomfortable.

SAND DAMS WORLDWIDE

Restore
Rebuild
Regreen

formerly Excellent Development Limited

Address

Sand Dams Worldwide
7-14 Great Dover Street
London
SE1 4YR
United Kingdom

Contacts

Mob: +44 (0)7596 225 677
Tel: +44 (0)20 3096 7861

Email: team@sanddamsworldwide.org.uk
Website: www.sanddamsworldwide.org.uk

Social

Facebook: Facebook.com/sanddamsworldwide
Twitter: @sand_dams
YouTube: Youtube.com/c/sanddamsworldwide
LinkedIn: Linkedin.com/company/sand-dams-worldwide
Instagram: SandDamsWorldwide

Charity registration number (England & Wales)

1094478
Registered company number: 4432166

Sand Dams Worldwide Limited

England & Wales - Charity number 1094478

Accounts

Excellent Development

Annual Report 2020/21

Excellent | Pioneers of Sand Dams

1 million sand dams for

0.5 billion people by 2040

Excellent Development supports some of the world's poorest people by helping them to transform their own lives through water and soil conservation in drylands.

We work with local partners to support rural communities to build sand dams, which provide clean water for life and the opportunity to develop their livelihoods. Sand dams free communities, putting their future firmly in their own hands. We believe that they will enable millions of the world's poorest people to transform their own lives.

Excellent Development Limited is a charitable company limited by guarantee.

This report is available online at **www.excellentdevelopment.com**

Photo credits
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Photo: Front cover
Grace Nduni, member of Manyanga Farmers Field School self-help group (southeast Kenya), collecting water from the shallow well that is connected to her community's sand dam.

Printed on 100% recycled paper.

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"Life has really changed for my children and my grandchildren. We used to have no water, no food. Now with access to clean water, we can cook, we can bathe, we can wash our clothes, water is close to home so my children can attend school. I can plant trees and a variety of crops. Our lives have improved."

Photo: Lois Kalekye Mwangangi, farmer and member of Kavoko self-help group, southeast Kenya.

Lifetime achievements.

1,103,184

People with access to safe water

£14.27

Cost per person with safe water

1,194

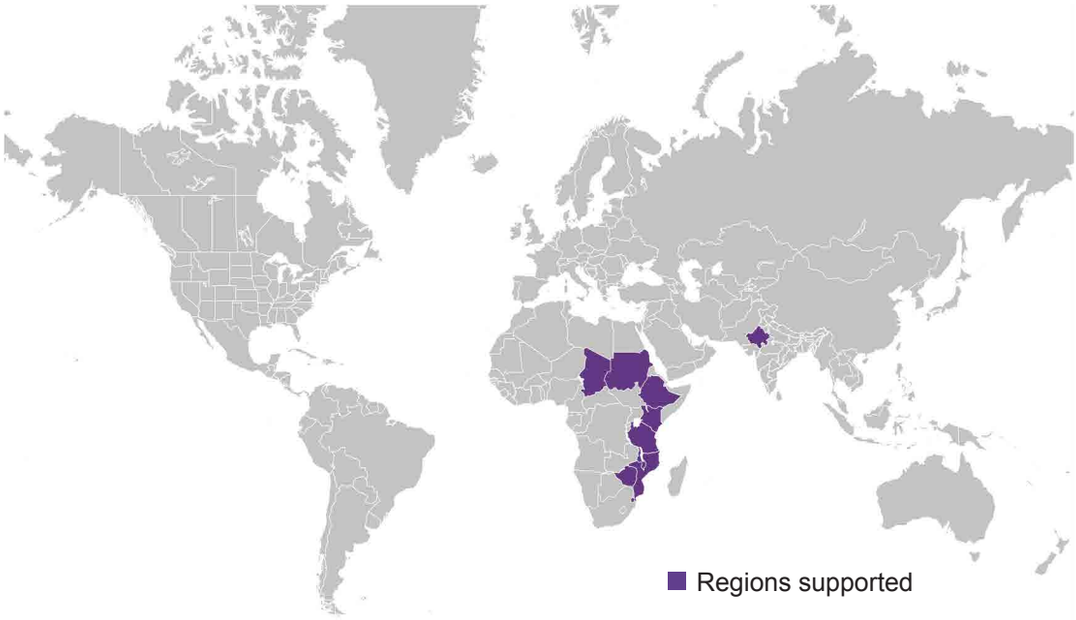
Sand dams enabled

£13,182

Cost per sand dam enabled

10

Countries supported:
Kenya, Mozambique, Zimbabwe, Malawi, Ethiopia, Eswatini, Sudan, Chad, Tanzania and India



2020/21.

£904,086

Total income

£638,017

Charitable expenditure

A note from our Chairman.

We are an organisation defined by a philosophy that takes the best aspects of a corporate approach to empower some of the world's poorest people.

First and foremost, I would like to thank all our supporters, funders, partners, staff and trustees for your support of Excellent Development over what has undoubtedly been a challenging year for everyone.

However, despite the COVID-19 pandemic, I am delighted to report on a year of impactful water and climate-smart agriculture projects that have helped many more vulnerable dryland communities to transform their own lives and thrive in the face of global health threats and climate change.

Since 2002, we have enabled the construction of 1,194 sand dams, bringing clean water to over 1,103,000 people. We have also supported the planting of more than 1,140,000 trees, providing sources of food, shade, and fuel, whilst also helping to mitigate the effects of global warming.

The pandemic, subsequent lockdowns and travel constraints (locally and internationally - for both staff and partners), did mean that progress was hindered for some of our programmes across 2020/21, notably in Ethiopia, Malawi and Mozambique. It meant that we were not able to progress our pilot programme in Tanzania (a project for which we are yet to secure all the funding). And as a safety precaution, we postponed our overseas sand dam expeditions (though we hope to resume these in summer 2022).

Nevertheless, our work with our southeast Kenyan partner, the Africa Sand Dam Foundation (ASDF), continued throughout the pandemic and we were able to support the construction of 31 sand dams (including three as part of a pilot programme in partnership with the Makueni County Government), 19 school water tanks and a new sand dam road crossing that is now connecting communities with local markets and services throughout the whole year.

Some progress was made in Ethiopia, where working remotely with our partners, Action for Development, we identified three communities and sand dam sites in South Omo Zone to work with (construction on sand dams in this region has since begun).

Despite prolonged lockdowns in Zimbabwe, we continued our work with Dabane Trust supporting communities where sand dams are helping to improve water security, as well as to restore degraded land and create healthier, greener environments.

And following the success of a pilot sand dam programme in Tsavo National Park in Kenya, working with our partners Tsavo Trust, Kenya Wildlife Service and ASDF, we developed plans to construct 25 sand dams over the next five years as part of our new sand dams for wildlife programme.

This year we also continued collating further evidence and research to promote and expand the use of sand dam technology. Our team has been collaborating with Cranfield University to analyse water yield from sand dams, whilst our work with the Enactus team at Warwick University to analyse data is enabling us to demonstrate the impact of our programmes. This is now being fed into an exciting new impact report which we hope to share in 2021/22; around the same time, we will be publishing our revised strategy, which will outline our plans to achieve our goal of enabling 1 million sand dams for 0.5 billion people by 2040.

Meanwhile, with the pandemic highlighting the need to continue supporting our partners and sand dam construction remotely, we have been developing a toolkit of training resources which will consist of various materials, including a sand dam field manual, online training resource, and sand dam siting, designing and construction videos. These will enable us to better support our new and existing partners and to strengthen access to sand dam learning.

Looking back at what has been one of the most challenging and uncertain times for many organisations, not least those in the international development sector, I remain immensely proud of what the Excellent team with the support of our partners and donors has achieved. I'm thrilled about our work being recognised with various accolades, including a 2020 International Forum Design GmbH (iF) Social Impact Prize, a National Award and World Water Award nomination at the 2020 Energy Globe Awards, and most recently an International Aid and Development Award at the 2021 Charity Awards.

We, along with the communities we work with, continue to be humbled and appreciative of all your unwavering commitment towards the organisation, which makes all the long-term impact both possible and worthwhile. We now look forward to working together, with your support, to help more people to transform their own lives in 2021/22, and beyond.

With profound thanks.

David Jordan OBE
Chairman

We have enabled over 1,103,000 people to have year-round safe water close to home.

Photo: Francis Mutuku, member of New Kyambondo self-help group, southeast Kenya, watering the crops on his farm.

> ***Our philosophy & values define who we are, every action we take and how we behave towards others.***

What we do

Excellent Development is a registered charitable company that supports some of the world's poorest people to transform their own lives through water and soil conservation in drylands. We do this in three ways:

- By working with local partners, we support rural communities to gain access to clean water close to their homes and to invest in sustainable agriculture.
- By pioneering sand dams, we promote and support the application of sand dam technology by key stakeholders in drylands.
- By influencing and educating those who can help achieve our vision including – but not limited to – policy makers, international NGOs, government departments and civil engineering firms.

Our charitable objects

- To promote the conservation, protection and improvement of the physical and natural environment for the public benefit; and
- To relieve poverty, in particular but not exclusively, by supporting sustainable development* projects; and
- To advance the education of the public in the subjects of sustainable development, conservation and the relief of poverty, in particular but not exclusively by the undertaking and dissemination of research.

*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Our purpose

- To support rural communities in dryland areas to gain access to clean water and grow enough food to eat and sell.
- To pioneer the application of sand dam technology as part of an integrated approach to water security, sustainable development and infrastructure development.
- To influence and educate via research, development of manuals and proofs, lobbying and partnerships such that Excellent becomes the acknowledged source of expertise in this area.

Strategic objectives and public benefit statement

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

- Support communities in drylands worldwide to achieve water and food security through soil and water conservation and improved farming techniques, as enabled by sand dams.
- Promote community self-help as the critical factor in creating sustainable development.
- Establish sand dams as a key water supply option alongside the more common water solutions.
- Engage with organisations at the local, national and international level to influence and support wider adoption of sand dam technology.
- Promote sand dams and soil and water conservation as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers – both for public works and in wildlife reserves.
- Enhance development education and awareness worldwide.

Journey to our vision.

Water scarcity affects the lives of millions of people every year.

Water is essential for life. Although there is enough fresh water for everyone on Earth, forty per cent of the global population continues to suffer the effects of an inadequate supply of water. This is expected to rise.

Reliable and convenient access to safe drinking water is not only vital to human health, but can also improve the quality of people's lives, for example by avoiding the costs and time involved in travelling often long distances to collect water. Water security is fundamental to wellbeing, dignity, privacy and safety.

Globally, over 785 million people do not have access to clean water and over 1.7 billion people are currently living in river basins where water use exceeds recharge.

The building of sand dams transforms people's lives by providing a local and reliable supply of water.

In dryland regions rainfall is often erratic. When it does rain, downpours can be heavy. Water runs off the dry land and much of it is eventually lost to the oceans, taking valuable fertile soil with it. In many areas, a changing climate is causing desertification, leading to water and food insecurity, conflict, displacement and loss of biodiversity.

Drylands comprise over 40% of the world's land surface and are home to over 2 billion people, including 74% of the world's poor people.

Capturing precious water where it falls is essential for improving environments and livelihoods. Sand dams are an effective and inexpensive way of doing this.

A sand dam is a reinforced concrete wall built across a seasonal riverbed. During the rainy seasons, they capture water and sand behind the dam wall. The water infiltrates into the trapped sand and provides a reservoir from which water can be taken through pipes and pumps. A sand dam can store up to 40 million litres of water, protecting it from evaporation and contamination by storing it safely within sand.

This reservoir not only provides a vital source of water for drinking and domestic uses - it can also transform local environments. It allows communities to establish more sustainable forms of agriculture, through planting trees, establishing seed banks, terracing the land, diversifying crops and adopting drought-resistant varieties. This produces better crop yields that improve diets and increase household incomes. It helps to improve the prospects for children and their education, by reducing the amount of time they spend in collecting water and being away from the classroom. Increased family incomes allow more children to attend secondary schools.

Improved water and soil conservation can also help to avoid the conflicts that can arise between water users and between the needs of people and wildlife where resources are scarce. Sand dams provide a cost-effective means of achieving a sustainable supply of water for communities, pastoralists and wildlife.

We have already helped to improve the lives of some of the world's poorest people by directly funding and supporting the building of sand dams.

Excellent Development is a not-for-profit organisation that works with local partners to support communities to build sand dams, providing clean water for life and the opportunity to develop their livelihoods.

We believe that building sand dams will enable millions of the world's poorest people to transform their own lives. So far, Excellent Development has built or enabled over 1,100 sand dams.

Since 2002 we have enabled over 1,103,000 people to have year-round safe water close to home at an average cost of £14.27 per person.

We want many more communities to benefit from the construction of sand dams. This means that we will need to work differently in the future with more emphasis on influencing other organisations that can bring about widespread application of sand dams in water and soil conservation.

Extending our impact means that we need to change our ways of working. So far, our main activity has been to ***enable*** the funding and building of sand dams by raising funds and working with local partners in target countries. This will continue to be an important part of our work in the future.

We will also continue and expand our work to ***pioneer*** sand dams as a solution to achieving water security in drylands by drawing on the extensive body of existing evidence and knowledge; commissioning new research to provide rigorous, peer-reviewed evidence; piloting new programmes; and producing practical guidance.

To achieve a step-change in the scale of our impact we will place much more emphasis on working to ***influence*** organisations that are capable of bringing about wide-scale construction of sand dams, for example, major international development donors, large NGOs, and local and national governments.

Our vision

To support millions of the world's poorest people by helping them to transform their own lives through soil and water conservation in drylands.

Our goals

To directly support other organisations to build 200 sand dams every year by 2025.

To influence the implementation of 10,000 dams for 5 million people by 2025 and 1 million sand dams for 0.5 billion people by 2040.

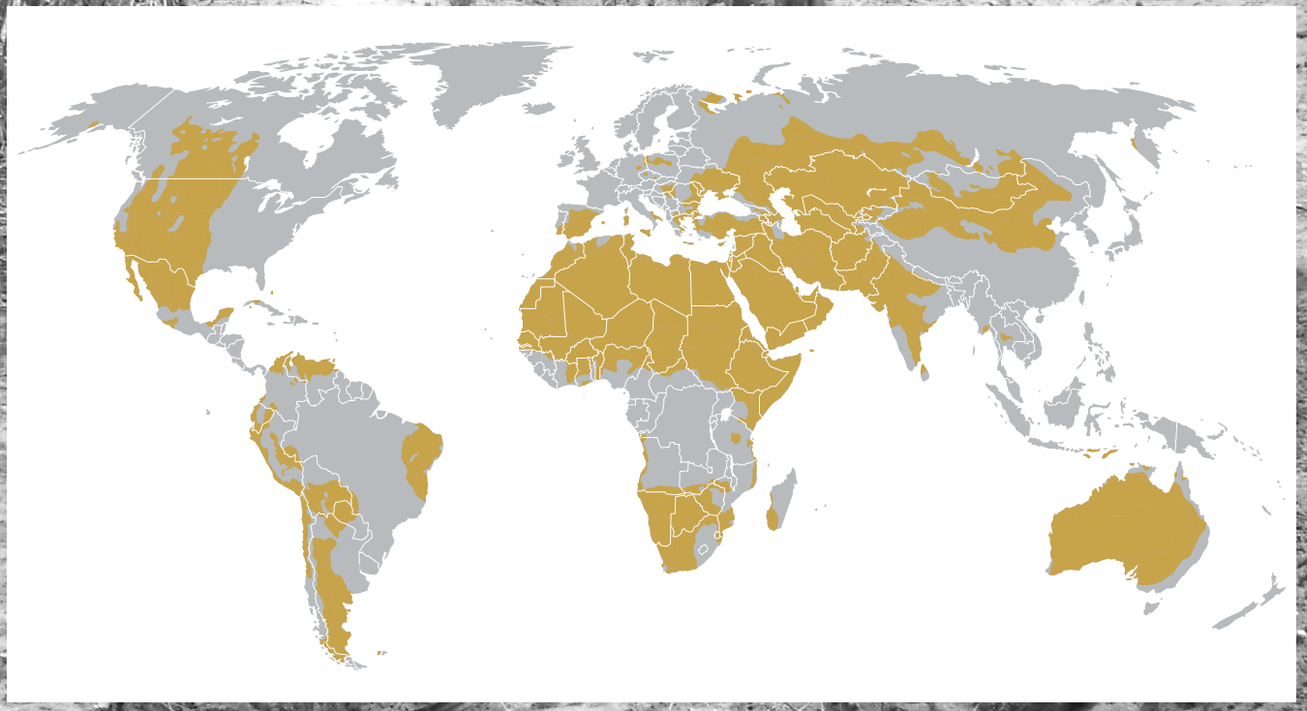
We plan to review our goals as part of a review of Our Strategy, to be undertaken in 2021/22.

The challenge with drylands and desertification.

2 billion people depend on ecosystems in dryland areas.

50 million people may be displaced within the next 10 years as a result of desertification.

95 percent of the Earth's land areas could become degraded by 2050.



People living in drylands manage:

46% of the world's land area.

50% of the world's livestock.

44% of the world's productive land.

Photo: Soil and water conservation terracing, Kathekani, Mtito Andei, southeast Kenya.

We will continue to *pioneer* sand dams as a solution to water and soil conservation by developing the necessary evidence and knowledge, and producing practical manuals and guidance for others to use.

We will:

- Fully evidence the impacts and benefits of sand dams, using work done by others and commissioned by ourselves. We need this to demonstrate that sand dams can deliver significant benefits at low cost on a long-term basis.

- Carry out a review of available evidence. We will evaluate work already published, and analyse historic data from our southeast Kenyan in-country partner, the Africa Sand Dam Foundation, and others. The main priorities are:

  - Water quality and water yield
  - Travel time to collect water
  - The impact on vegetation
  - Local economic impacts
  - The benefits and impacts on biodiversity and wildlife
  - Empowerment, emancipation, education
  - Groundwater recharge and salinity reduction
  - Human health
  - The effects on local microclimate, the mitigation of natural climatic fluctuations and the adaptation to climate change
  - Soil conservation

- Carry out further research and development where there are gaps in knowledge, both as part of our operational programmes and by developing partnerships with universities and other research institutions.

- Produce evidence-based manuals and guidance and training programmes to support communities and partners in the construction, management and maintenance of sand dams.

- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers, both for public works and in wildlife reserves.

- Promote sand dams as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.

We will further *enable* the widespread building of sand dams directly through funding and indirectly through the sharing of knowledge with regional partners.

We will:

- Develop new measures as part of the review of Our Strategy.

- Expand our programmes in countries where we have already made an impact including Kenya, Mozambique and Zimbabwe.

- Identify new countries that would benefit from sand dam construction programmes.

- Implement training programmes for communities and partners based on our manuals and other guidance.

We will *influence* and partner with organisations that can bring about much wider application of sand dams in water and soil conservation.

We will:

- Further our understanding of organisations at local, national and international levels that have the potential to contribute to widespread adoption of sand dam technology and develop a global network of competent and technically sound partners.

- Provide the support required to develop knowledge and capacity for our partners.

- Develop at least two more centres of expertise across the world in addition to those we are already developing in Kenya, Mozambique, and Zimbabwe.

- Establish a means of accreditation and develop a network of accredited sand dam experts.

We will develop our organisation and the funding needed to achieve our vision and goals.

We will:

- Develop a funding strategy that addresses immediate funding challenges and develops sustainable sources of funding to support our Strategy objectives for the future.
- Increase the unrestricted income needed to cover the costs of running the organisation.
- Secure key multi-year funding partners, initially to fund pilot projects, then partners to be self-funding after successful completion of pilot projects: 50% after three years; 80% after five years; and 100% after seven years.
- Develop and retain the necessary technical expertise through our own people and through access to experts across the world.
- Invest in digital technology to support our programmes, communications and operations.

Who we will work with to achieve our goals.

In developing the evidence and knowledge to pioneer the use of sand dams we will work with academic institutions, including universities and research organisations.

In enabling the building of new sand dams we will continue to work with in-country partners, including local government organisations and NGOs that specialise in sand dam construction, such as the Africa Sand Dam Foundation in Kenya.

In our work to influence others to invest in the large-scale building of sand dams we will seek the support of international institutions, including the World Bank, United Nations organisations (UNDP, UNEP, FAO and UNICEF) and international development donors. We will work with national governments responsible for policy and planning in areas such as water resources, road construction, nature conservation, and agriculture. We will also work with other international charities where we share related goals, for example, Oxfam, WaterAid and Rotary.

The funding we need to achieve our Strategy objectives.

As a not-for-profit organisation, we rely on funding from grants, donations and other charitable sources to carry out our work. We will need to increase the level of funding we receive to achieve our Strategy goals.

We will need to grow our annual income to £5 million to directly fund the construction of 200 sand dams every year by 2025.

We will also need up to £100,000 every year to fund important research projects that will give us the vital evidence and information we need to support our work.

We will know we are succeeding when…

- We have achieved our goals of directly funding the building of 200 sand dams every year and influencing the implementation of 10,000 dams by 2025.
- We have acquired the necessary evidence from our research to demonstrate the value and effectiveness of sand dams that will convince others to invest in their construction.
- Sand dams are recognised by the United Nations as an important solution to water and soil conservation in drylands across the world.
- 90% of sand dams are supervised by accredited engineers.
- We have established at least two new centres of expertise to support our global leadership on sand dams.

Our Theory of Change: Model of development

Impacts:

6 CLEAN WATER AND SANITATION
Improved availability and accessibility of safe water

4 QUALITY EDUCATION
Improved access to education

3 GOOD HEALTH AND WELL-BEING
Reduction of waterborne diseases, improved nutrition & diets

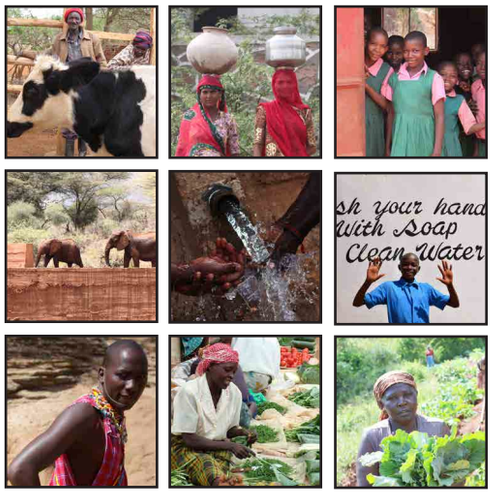
2 ZERO HUNGER
Food security

1 NO POVERTY
Increased incomes
Reduced costs
Increased value of assets

16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Reduced conflict between humans, and human - wildlife

15 LIFE ON LAND
Improved biodiversity

13 CLIMATE ACTION
Climate change resilience



Outcomes:

Soil & water conservation

Water supply

Food production

Inputs:

Holistic land management
Sand dams
Terracing
Tree nurseries

Rainwater harvesting solutions
Sand dams
School water tanks
Rock catchments

Climate-smart agriculture
Livestock productivity
Producing fruit & veg
Crop diversity

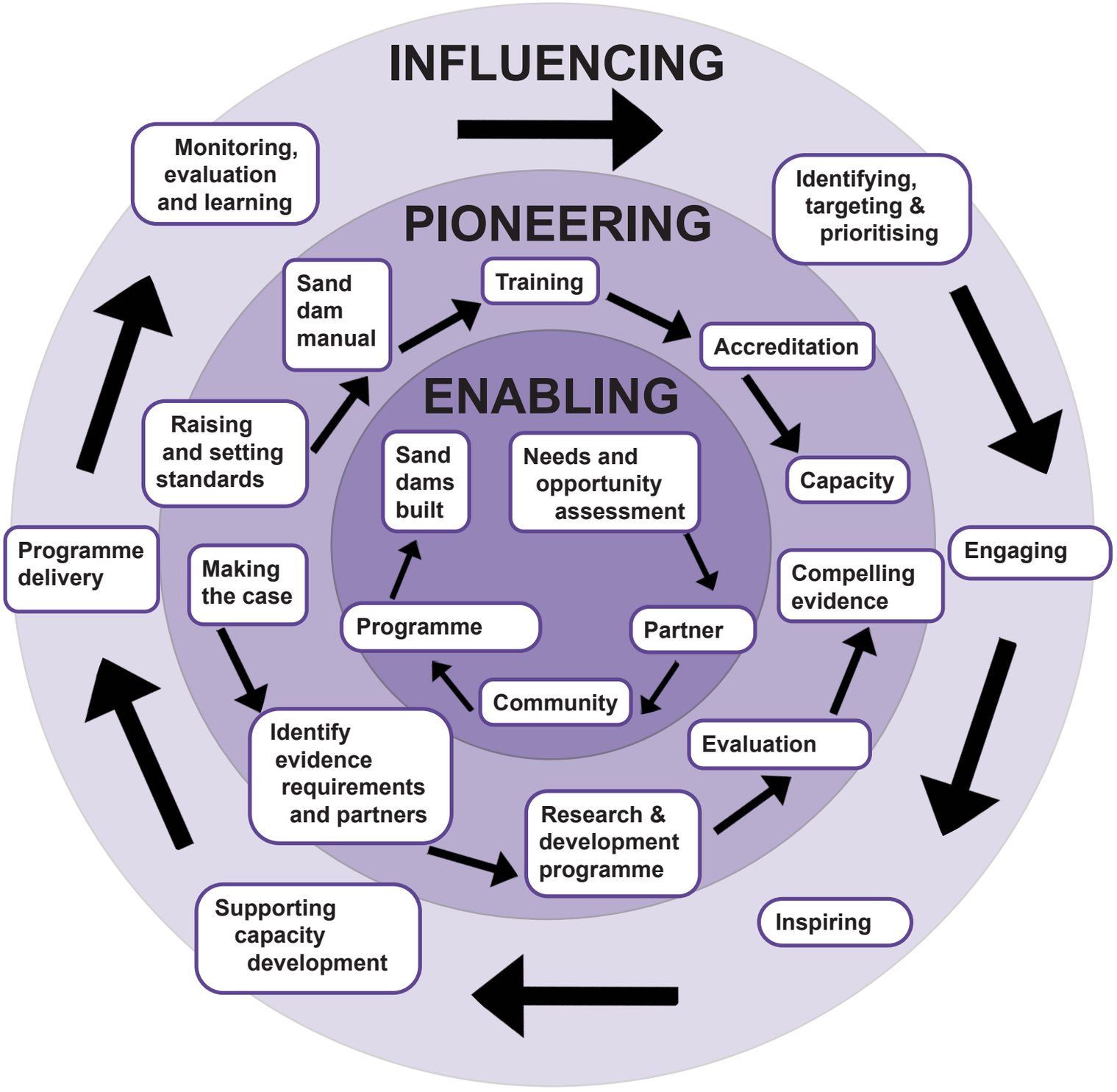
Approach:

Empowering dryland communities to transform their own lives

Problem:

Dryland communities lack year-round access to local, safe water, threatening their wellbeing and livelihoods.

Our Theory of Change: Strategy



Our Vision: **To support millions of the world's poorest people, by helping them to transform their own lives through water and soil conservation in drylands.**

Transforming lives.

Photo: Lucia Mwangangi, member of Mathemu self-help group, southeast Kenya, on her flourishing farm.

Over the last couple of years, we have worked with a team of Enactus students from Warwick University to help us develop a set of Key Performance Indicators (KPIs) which we can regularly monitor and demonstrate impact against.

From our ongoing monitoring and conversations with beneficiaries and partners, we know the impact of sand dams can be transformational in all aspects of communities' lives.

The work we have done with Warwick University now enables us to prove this impact with strong evidence, and a framework in place to continually measure and monitor impact for five key areas; **income, nutrition, access to water, sanitation, and environment**. The data analysed comes from our work in southeast Kenya, with our strategic partner, the Africa Sand Dam Foundation (ASDF), and uses Baseline and Evaluation data from 85 community self-help groups.

The key findings against some of the KPIs are:

Access to water
- 73.1% reduction in the average time taken to collect water
- Average actual times had reduced from an average of 298 minutes (5 hours) to 80 minutes

Sanitation
- 63.5% reduction in the number of households having at least 1 member fall sick within last 6 months

Nutrition
- 88.5% reduction in the proportion of people who experienced food shortages
- 54.2% reduction in the number of households who do not have a balanced diet

Environment
- 263% increase in the number of households planting trees; from 23.5% of households to 85.3%
- In total we have supported the planting of 1,140,128 trees

Income
- 28% reduction in the number of households who live below the poverty line

Gender and County Breakdown
The data was also disaggregated by Gender and County (Makueni, Machakos, and Kitui). Overall female headed households were a little below the average for each of the KPIs, which is an area we are looking to better understand and look at what we can do to ensure female headed households do not lag behind. In general, there were no major differences between counties.

Next Steps
This work is a significant step forward to being able to continually monitor and demonstrate our impact, as well as learn from our programmes. However, there are areas we plan to work on and develop further including strengthening the KPIs for some of the areas, especially Environment and Education.

We also plan to publish an impact report detailing all the impact data we have.

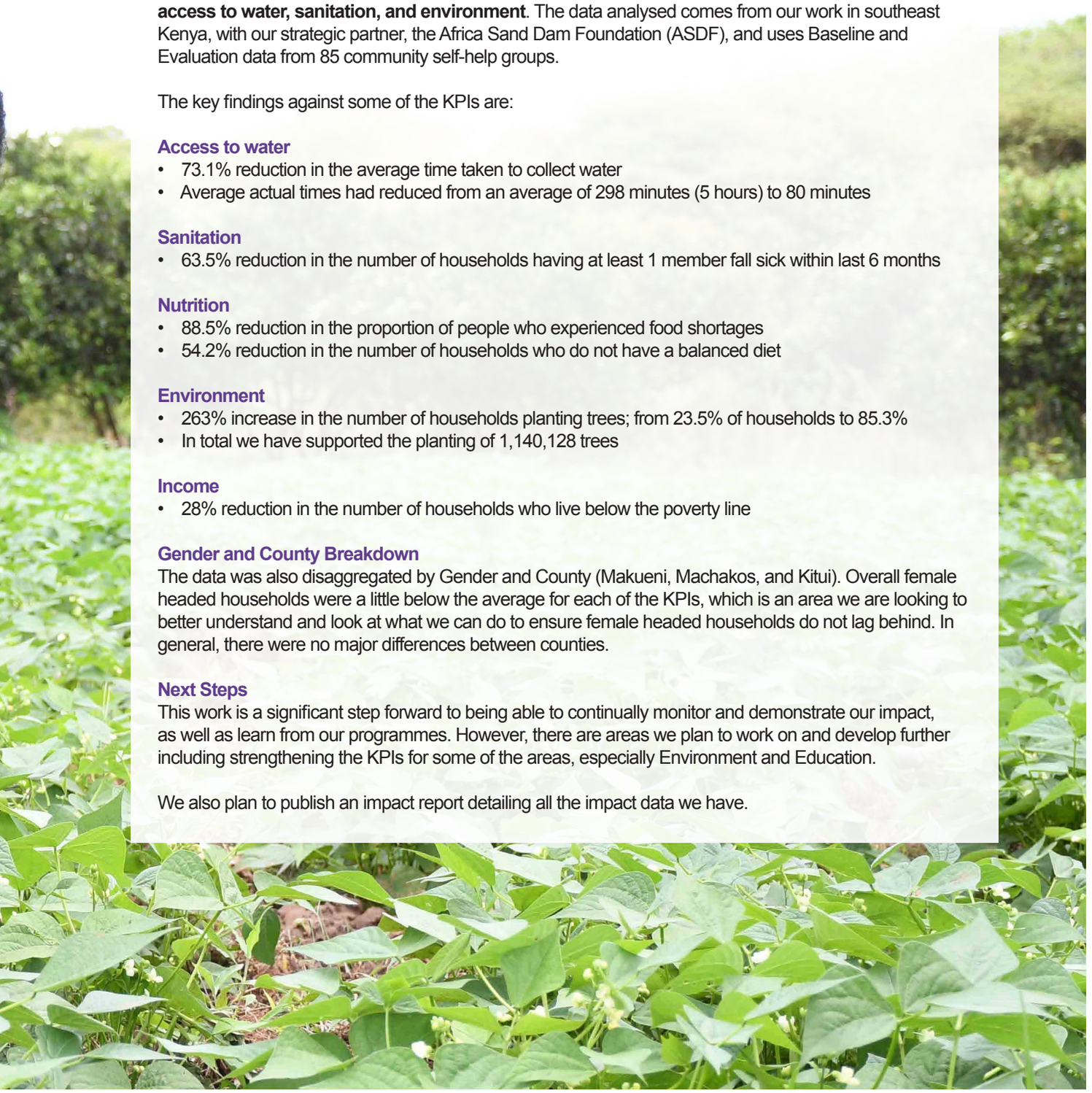


Photo: Peninah Muthini Ngau, member of Ilengeni Riverside self-help group, southeast Kenya, with her avocado trees.

Financial review.

Photo: Simeone Nzuki, member of Manyanga Farmers Field School self-help group, southeast Kenya, on his farm.

We reduced our core costs and increased reserves in 2020/21.

The results of the year's operations are set out in the attached financial statements. The unrestricted reserves at 31 March 2021 amounted to £217k.

Recognising the impact of the pandemic on the global economy, we reduced our fundraising target from £1.1million to £900k. We achieved 100% of our income target for the year, generating income of £904k. Expenditure decreased by 30% with charitable expenditure correspondingly decreasing by 30%. This year we achieved a surplus of £99k, a turn around from a deficit of (£33k) last year.

	2020/21 actual £000	2019/20 actual £0	2019/20 to 2020/21 Movement	%
Total income	904	1,114	(210)	(19)
Total expenditure	805	1,147	342	30
Surplus/(deficit)	99	(33)	132	

Expenditure

Overall expenditure for the year ended 31 March 2021 was £805k, a decrease from £1147k the previous year. We spent 30% less than last year on charitable activities, a reduction from £911k to £638k, and reduced the cost of generating donations by 18%. This year we reduced our core costs by 28% by implementing a range of measures in response to the COVID-19 pandemic, including reducing and furloughing staff where possible and vacating our office.

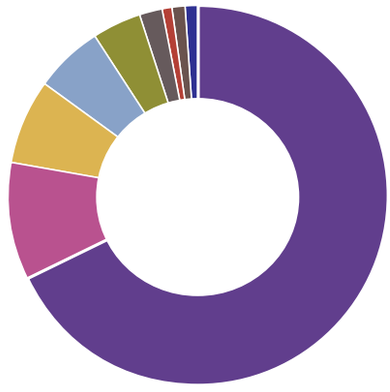
Our support to overseas programmes decreased by 32% from £864k in 2019-20 to £590k in 2020-21. In spite of the pandemic, we were able to deliver most activities in our programme in southeast Kenya. However, dam construction in new programmes in Ethiopia, Malawi and Mozambique has been significantly delayed as they require technical support from our overseas partners based in Kenya and Zimbabwe, who were unable to travel due to COVID-19 restrictions. We were unable to progress our pilot programme in Tanzania as we did not secure all the funding required. We have therefore spent considerably less this year on our overseas programmes than in previous years.

Overall, we spent slightly less than last year on pioneering expenditure due to 50% and 36% decrease in promoting sand dams and evidence and research respectively, offset by a 93% increase in knowledge sharing expenditure driven by our investment in developing a range of resources needed to effectively support our partners remotely.

Charitable expenditure as a % of total expenditure

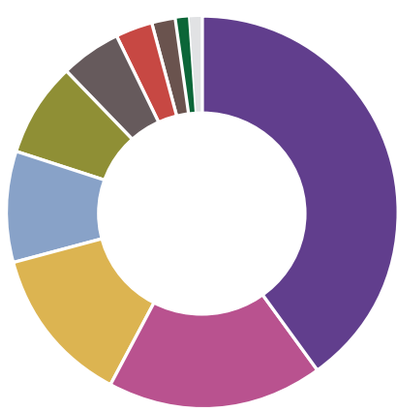
	2020/21 £000	2019/20 £000
Total spend on charitable activities	638	911
Total spend	805	1,147
Ratio	**79%**	**79%**

2020/21 Actual charitable expenditure: £638k



- 68% Community water and food, southeast Kenya
- 10% Building sand dams, Zimbabwe
- 7% Sand dam pilot, Malawi
- 6% Sand dam scoping, Ethiopia
- 4% Knowledge sharing
- 2% Evidence and research
- 1% Building sand dams, Mozambique
- 1% Sand dams for wildlife
- 1% Promoting sand dams
- 0% Sand dam feasibility, Tanzania
- 0% Community wildlife conservancies, Lekurruki, Northern Kenya

2021/22 Planned charitable expenditure: £1170k



- 40% Community water and food, southeast Kenya
- 18% Piloting sand dams, Ethiopia
- 13% Piloting sand dams, Malawi
- 9% Sand dams for wildlife
- 8% Restoring degraded land, Zimbabwe
- 5% Building sand dams capacity, Mozambique
- 3% Knowledge sharing
- 2% Piloting sand dams, Tanzania
- 1% Promoting sand dams
- 1% Evidence and research

Income

Income for the year ended 31 March 2021 amounted to £904k, compared with £1,114k in the previous year.

We achieved 100% of our income target, though overall income fell by 19%. This year we had an 80% reduction in Small Governments income with decreases in income from Trusts & Foundations (2%) and Rotary (8%) offset by increases in funding from Individual Giving (4%) and Corporates (196%).

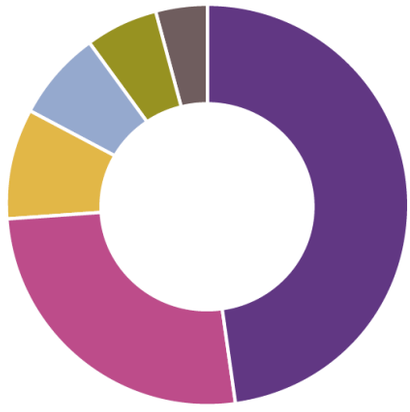
Small governments income fell from £298k last year to £63k this year. This is because unlike last year, we did not receive Jersey Overseas Aid multi-year grant instalments to support our new sand dam pilots in Ethiopia and Malawi as we were unable to spend a significant proportion of our 2019-20 grants due to delayed dam construction caused by the pandemic. £63k small governments income received in the year is the second instalment of a two-year Isle of Man Government grant to improve water security and climate resilience in Zimbabwe. This year we received £37k from the UK Government's Job Retention Scheme.

This year we received £100k from Medicor Foundation, the final instalment of a £350k three-year grant for building resilient food and water secure communities in Kenya.

Corporate income was boosted by a £25k annual charity competition prize from Schroders and a £30k Vulcan Engineering grant to support water and food security in southeast Kenya.

There was no income raised from charitable activities this year as were unable to run sand dam expeditions in Kenya due to the pandemic. We are hoping to resume expeditions in summer 2022.

Income stream mix: 2020/21



- 48% Trusts & Foundations
- 26% Individual donors
- 9% Other income
- 7% Small Governments & Institutions
- 6% Rotary
- 4% UK Government

Income stream mix

	2020/21 Total £000	2019/20 Total £000	% Variance
Small governments & institutions	**63**	298	-79
UK Government	**37**	-	-
Trusts & foundations	**430**	439	-2
Rotary	**56**	61	-8
Individual donors (including media appeal income)	**235**	225	4
Other income	**83**	91	-9
Total income	**904**	**1,114**	**-**

Where every £ went in 2020/21

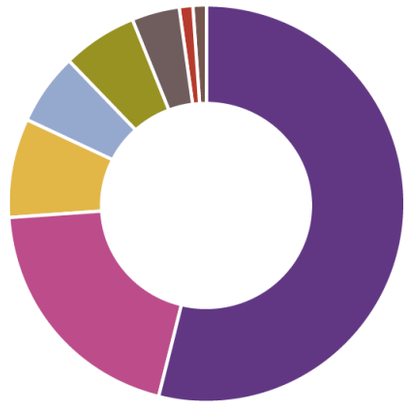
For every pound Excellent Development raised in 2020/21, **79**p went directly to our charitable activities:

- Enabling dryland communities to build sand dams, access safe water close to home, and grow more food to feed and support their families
- Gathering evidence to influence more organisations to implement sand dams wherever they can be a solution to water scarcity
- Sharing our knowledge and expertise, to help other organisations to build sand dams – so that we can enable more people around the world to access safe water, more quickly.

21p was used for raising more funds for our work – which has succeeded in securing large grants for the next financial year, and new funder relationships to strengthen our funding mix going forward.

It was also used for communicating the impact of our work via our website and social media to spread the word about sand dams, to encourage others to build them, and attract new donors.

Where every £1 went in 2020/21



- 54p Community water and food, southeast Kenya
- 20p Costs of generating funds
- 8p Restoring degraded drylands, Zimbabwe
- 6p Sand dam pilot, Malawi
- 6p Pioneering sand dams
- 4p Sand dam pilot, Ethiopia
- 1p Sand dams for wildlife, Kenya
- 1p Building sand dam capacity, Mozambique
- 0p Sand dam feasibility, Tanzania
- 0p Community wildlife conservancies, Lekurruki, Northern Kenya

Donation and legacies fundraising

Expenditure on donation and legacies fundraising includes the costs of fundraising campaigns, marketing and communications.

These costs are spread over the differing income streams.

	2020/21 Total £000	2019/20 Total £000
Small governments & institutions	29	37
Trusts & foundations	55	71
Rotary	16	19
Individual donors	64	71
Corporate	3	5
Community fundraising	-	1
Total	**167**	**204**

Fundraising targets

The Charity achieved **100**% of its fundraising target of £**900**k for the year. The significant reduction in funding from small governments and expeditions was offset by the increases from other income streams.

	2020/21 actual £000	2020/21 target £000	% achieved
Small governments & institutions	63	255	**25%**
UK Government	37	-	**-**
Trusts & foundations	430	380	**113%**
Rotary	56	25	**224%**
Individual donors	235	133	**177%**
Corporates	80	25	**320%**
Expeditions	-	75	**0%**
Other	3	7	**43%**
Total	**904**	**900**	**100%**

Fundraising cost as a percentage of 2020/21 total donation and legacies income

The Board's target is to reduce the cost of raising donation and legacies income as a percentage of income to 15%.

The total cost of raising voluntary income as a percentage of 2020-21 total donations and legacies income stands at 18%. This is 1% less than in the previous financial year.

	2020/21 £000	2019/20 £000
Cost of raising donation and legacies income	167	204
Donation and legacies income	904	1,055
Ratio of spend to income	18%	19%

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by Excellent Development for a specific purpose. Restricted funds have increased by £**55**k from £478k to £**533**k.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of Excellent Development Ltd and which have not been designated for other purposes. Unrestricted funds have increased by £**44**k from £173k to £**217**k.

Reserves policy and going concern statement

Reserves are needed to bridge the gap between core cost expenditure and the receiving of income and to cover other unplanned cash flow pressures. The Trustees consider reserves of six months of current year core costs (employment, accommodation and administration) as the preferred minimum level and 12 months as the preferred maximum level.

	2019/20 actuals months	2020/21 actuals months	Better/Worse than minimum target months	2021/22 Budget months	Better/Worse than minimum target months
Reserves vs annual core costs (Policy 6 months)	7.2	8.9	**2.9**	7.67	**1.67**

It is recognised that ongoing work is required in order to continue to meet the reserves target.

Our reserves increased by £44k due to a 15% increase of unrestricted income combined with 28% reduction in our core costs. In response to COVID-19 we implemented cost saving measures including the reduction of staff and administrative expenses to maintain an acceptable level of reserves. We recognise that it would be challenging to raise unrestricted funds given the economic impact of the pandemic. We therefore continued to invest in developing more sustainable funding sources by reactivating lapsed donors, seeking new trusts, major donors and corporate support. With the expansion of our work into new countries we remain focused on developing new funding opportunities to cover our long-term programme funding needs over the coming years.

The Trustees also monitor the total available funds in relation to previous year total expenditure and consider four months as the minimum level and eight months as the preferred maximum level of available funds. The Trustees consider the target for reserves and available funds to be six months to maximise cost efficiencies across the board.

The performance of available funds against the policy is as follows:

	2019/20 actuals months	2020/21 actuals months	Better/Worse than target months	2021/22 Budget months	Better/Worse than target months
Available funds vs annual expenditure (Policy 4-8 months)	6.84	11.28	5.28	4.68	-1.32

The Consolidated Balance Sheet shows current assets of £753k. The Trustees have reviewed the circumstances of the Group, and consider that adequate resources continue to be available to fund the activities of the Group for the foreseeable future. The Trustees are of the view that the Group is a going concern.

Risk management

The Trustees have a structured approach to fulfil their risk management responsibilities. This involves a quarterly review of these risks at Board meetings, which:

- Seek to identify the major risks facing the charity.
- Assess the likelihood and severity of the risks involved.
- Review the existing controls and actions that the charity has in place to mitigate the risks.
- Identify and implement any further actions required to limit risk.
- Identify current and emerging risk and impacts associate with COVID-19 and implement both long and short-term measures to ensure business continuity.

The Trustees confirm that they have policies and systems in place to mitigate the major risks facing the charity which they have identified:

- Overseas political situations can disrupt the work being undertaken through our grant funding. This risk is mitigated by expanding the breadth of its activities to more countries.

- **48**% of our income comes from Trusts and Foundations and **26**% from individuals, while the remainder comes from small governments, corporate expeditions and Rotary clubs within Rotary International Great Britain and Ireland. A lack of diversity and the financial implications if one or more of these grants stops provides a revenue risk to the organisation. Measures are now in place to increase and diversify our funding.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of paying out grants, are holding all funds in short term bank deposits. Currently they are all on deposit with the Co-operative Bank in the UK.

Grant management policy

The majority of Excellent Development's charitable activity is carried out by providing grants to other organisations. Grants may be financial or in kind. Grants are only made to legally recognised and constituted charitable organisations, unless approved by the Board. A thorough assessment process is conducted prior to any decision being made and grants will only be given once it has been established that:

- The proposed organisation and opportunity have successfully proceeded through Excellent's engagement process.
- The proposed project fits with Excellent's vision, charitable objects and strategic priorities.
- The organisation has the necessary skills, knowledge, experience and capacity (technical, operational, managerial, financial and logistical) to carry out the proposed activities, or demonstrates the willingness and capability to develop these capacities with our support.
- The organisation has developed clear plans and budgets for the project and is able to demonstrate sufficient operational and financial processes to manage the plans and budgets efficiently and effectively.
- The organisation complies with our policies, especially regarding anti-bribery.
- The organisation is willing and able to provide sufficient information and evidence to enable fundraising applications and reporting to meet Excellent's and donors' needs.
- The organisation is willing and able to provide regular reporting in accordance with Excellent's monitoring and evaluation process.

All grants are subject to Excellent Development having sufficient funds and capacity. All grants follow an approval process involving the Senior Management Team, the Executive Director and/or the Board, depending on the grant value. Excellent Development does not accept applications for funding but does respond to those organisations who wish to engage with Excellent with a view to future funding.

Fundraising statement

Excellent Development appreciates the generosity and commitment of the individuals and organisations that support our work and with whom we aim to build lasting and transparent relationships. Our fundraising activities include direct marketing appeals to individuals who have already expressed an interest to support our work; we seek donations and grants from major donors, companies, charitable trusts, governments and institutions; and we encourage people to participate in events to raise funds on our behalf. We strive for best practice in fundraising. We are registered with the Fundraising Regulator and adhere to its Code of Fundraising Practice. We send our supporters updates demonstrating the impact of their support. We keep supporters' data secure and do not sell or share it for marketing purposes. We value feedback from supporters and we review our fundraising activities in line with any feedback and complaints.

Overseas programmes.

Photo: Mwanziu Mutinda, member of Kamwonyeni self-help group, southeast Kenya.

Community water & food – Southeast Kenya.

A long walk for water

In Kenya, 73% of the population live in rural areas. During dry seasons, women and girls spend between six and 12 hours travelling long distances each day to collect water, which is usually dirty. This leaves little time for farming or going to school and maintains a dependency on food aid.

Creating opportunity and hope

We are supporting rural communities in Makueni, Machakos and Kitui counties to harvest rainwater and grow food. To date we have enabled the construction of 1,087 sand dams, 15 rainwater harvesting rock catchments, and 206 school water tanks, bringing safe water close to home for 1,008,726 people.

About our partner

Africa Sand Dam Foundation (ASDF) is our partner in southeast Kenya and our strategic partner for pioneering sand dams worldwide. We are supporting their capacity to provide technical expertise for the siting, design and construction of sand dams by other organisations, as an income generating activity.

ASDF have been instrumental in enabling and supporting programmes in the Northern Rangelands, Rift Valley and Tsavo Conservation Area in Kenya, as well as across Southern Africa.

Major donors

Medicor Foundation, Mr and Mrs Butt through The Calleva Foundation, and Rotary Clubs within Rotary International in Great Britain and Ireland.

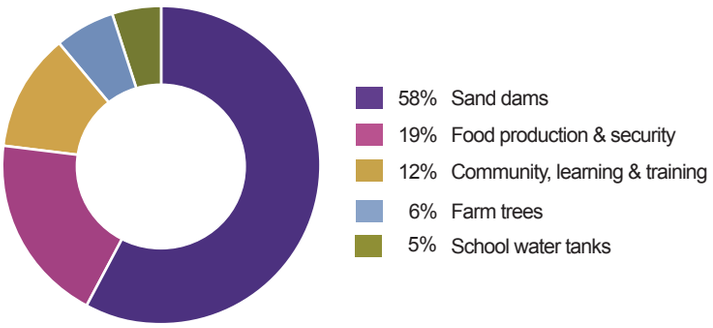
Photo: Members of Kyamukulu self-help group, southeast Kenya, at their seed bank.

2020/21 Plans

£452k	46	27	25,421
Investment	Sand dams built	School water tanks	People with safe water

2020/21 Achievements

£434k	32	19	25,421
Investment	Sand dams built	School water tanks	People with safe water



Our southeast Kenya programme, thankfully has not been severely impacted by the coronavirus pandemic. At the start of the pandemic ASDF implemented measures to ensure staff and communities were protected as best as possible; such as stopping all travel by public transport, and limiting the number of staff working directly with communities. National restrictions also limited the number of people attending community meetings and working on dam sites.

This year ASDF were able to complete 32 sand dams. The lower number than planned is due to several factors such as the limited numbers allowed to work on a dam site, which increased the time it took to complete each dam. The heavy rains at the beginning of the year delayed the start date of dam construction, and some of the dams were larger than planned and therefore took longer to be built.

However, this did not reduce the number of beneficiaries supported as ASDF prioritised communities that did not yet have a sand dam, therefore we were still able to reach the same number of beneficiaries as expected.

This year's big achievement was the construction of a sand dam road crossing. This is a sand dam built across a large river that also acts as a bridge. It is constructed so that wide vehicles can drive across it in the rainy season. In addition, communities living on one side of the river will no longer be cut off from important markets and services during the rains.

2021/22 Plans

£466k	41	32	13,073
Investment	Sand dams built	School water tanks	People with safe water

Sand dams for wildlife

Fragile ecosystems and critical land for wildlife

The Tsavo Conservation Area (TCA) comprises of Tsavo East (TENP), Tsavo West (TWNP) and Chyulu Hills National Parks in southeast Kenya. Tsavo is a critical area for wildlife populations, including home to Kenya's largest single population of elephants. It is also home to the unique iconic "Big Tuskers" as well as to many other "high value" species including 18% of Kenya's Black Rhino, along with Hirola, Grevy's Zebra, Wild Dog and much more.

The region is vast and arid, with persistent limited availability of water for wildlife, which is worsened with the existing threats of climate change, habitat and vegetation loss; all of which threaten this fragile ecosystem and the wildlife which depend upon it.

Transforming lives of people, livestock and wildlife

In 2015 we started working in the Northern Rangelands in Kenya to deliver a sand dam programme for the benefit of people, livestock, and wildlife. This was the first time we had constructed sand dams with the planned beneficiaries being wildlife as well as people. Following a successful programme working with Lekurruki Conservation Trust (LCT) and The Northern Rangelands Trust (NRT), with whom we constructed 14 sand dams, benefiting 10,400 people, their livestock and the large wildlife population living in the area, we are now developing a wildlife programme in Tsavo National Park. Together with our strategic partners, the Africa Sand Dam Foundation, we are partnering with Tsavo Trust and Kenya Wildlife Service to deliver a 5-year sand dam programme in Tsavo National Park.

About our partner

Tsavo Trust, founded in 2012, is a Kenyan not-for-profit conservation organization working as a trusted partner of the Kenya Wildlife Service (KWS). Tsavo Trust provides core support to secure wildlife, habitat and key communities in Kenya's vast Tsavo Conservation Area (TCA) in southern Kenya.

Together with Tsavo Trust and ASDF we plan to construct 25 sand dams over the next five years in Tsavo National Park (both East and West). The park is an important area for a range of wildlife, including elephants and black rhinos. Areas within the park that are known to be particularly important for these species will be prioritised during the sand dam site selection process.

The objectives of the sand dam programme are to both provide year round water for the wildlife living in the park, as well as restore degraded and fragile land through enabling vegetation re-growth.

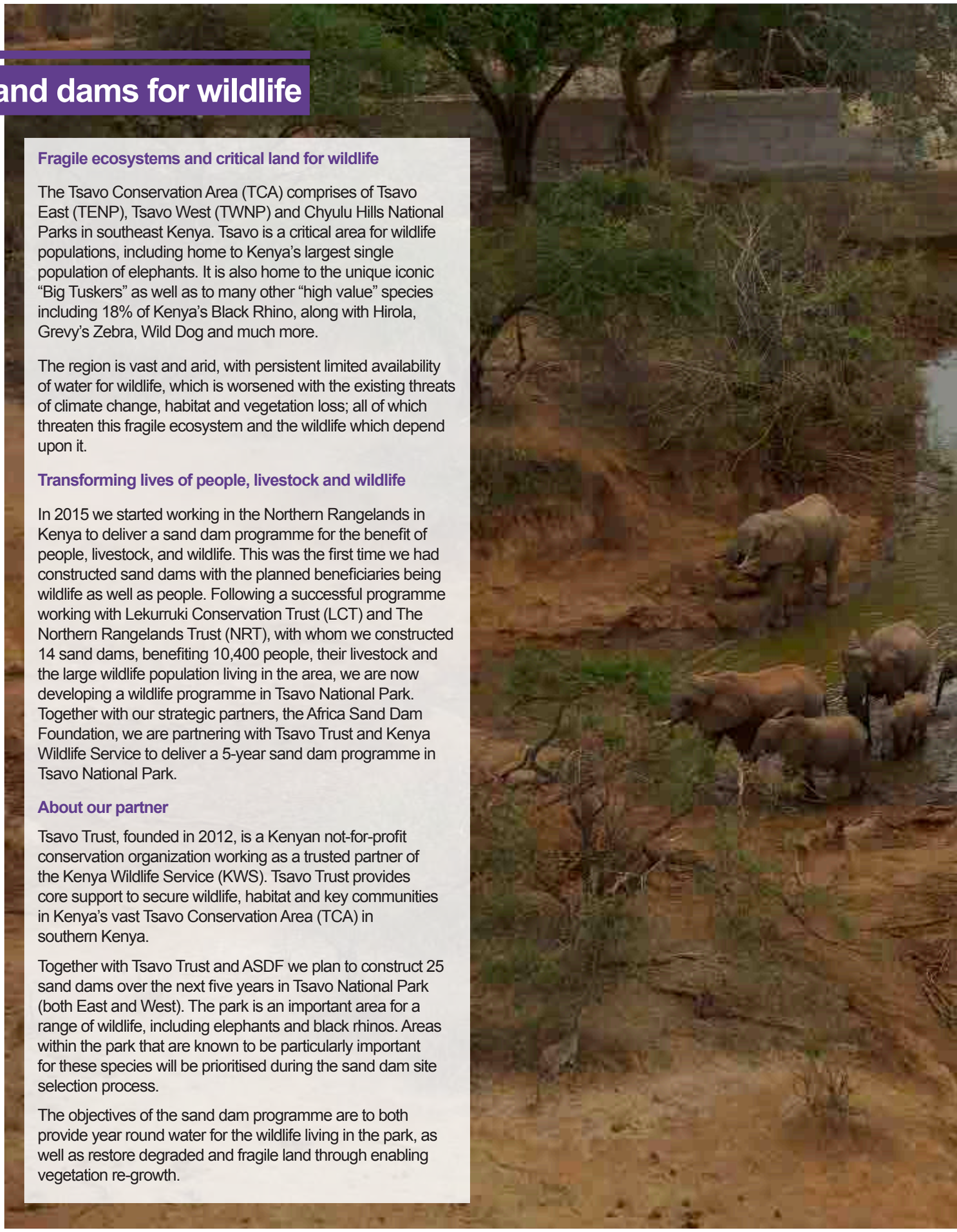


Photo: Elephants on a sand dam built across Mbololo River, Tsavo, Kenya. Photo credit: Tsavo Trust.

2020/21 Plans

£35k	2	2,300
Investment	Sand dams built	People with safe water

2020/21 Achievements

£7k	0	0
Investment	Sand dams built	People with safe water

There have been a number of challenges over the past year, and unfortunately, we have been unable to construct these sand dams. We have therefore taken the decision to pause our programme in the northern rangelands, Kenya.

We have, however invested time into developing a new partnership and programme in Tsavo National Park in Kenya, where over the next five years we will aim to construct 25 sand dams in the area.

Both through the supply of water from the sand dams, and the natural re-greening effect sand dams have, the objectives of this programme are:

- To ensure water supply for wildlife all year round.
- To improve on water distribution for wildlife in Tsavo Conservation Area.
- To boost vegetation regrowth along seasonal water channels.
- To enable seasonal rivers to flow again

Sites for the sand dams will be chosen to ensure better distribution of water for wildlife in Tsavo National Park in Kenya, and areas known to support elephants and black rhinos will be prioritised during the site selection process.

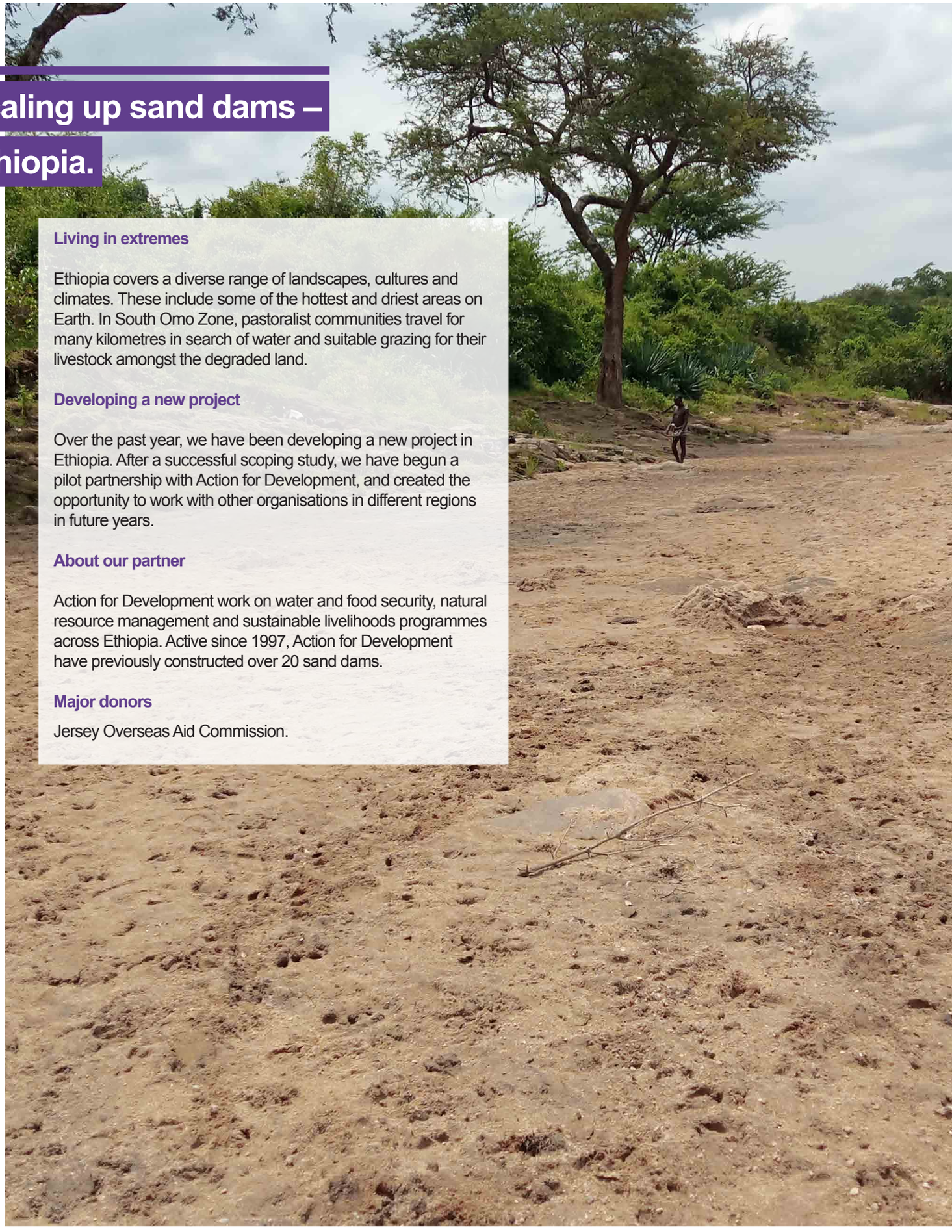
2021/22 Plans

During 2021/22 we will site, design, and construct five sand dams in Tsavo National Park in Kenya. Due to the vast area, the siting will be done by completing an initial aerial recce to identify suitable rivers and areas, and then a detailed ground survey will be carried out.

Local people living outside the Park will be recruited as labourers on site. The Africa Sand Dam Foundation will provide technical expertise for all siting, designing, and construction work.

£105k	5
Investment	Sand dams built

Scaling up sand dams – Ethiopia.



Living in extremes

Ethiopia covers a diverse range of landscapes, cultures and climates. These include some of the hottest and driest areas on Earth. In South Omo Zone, pastoralist communities travel for many kilometres in search of water and suitable grazing for their livestock amongst the degraded land.

Developing a new project

Over the past year, we have been developing a new project in Ethiopia. After a successful scoping study, we have begun a pilot partnership with Action for Development, and created the opportunity to work with other organisations in different regions in future years.

About our partner

Action for Development work on water and food security, natural resource management and sustainable livelihoods programmes across Ethiopia. Active since 1997, Action for Development have previously constructed over 20 sand dams.

Major donors

Jersey Overseas Aid Commission.

Photos: Upstream from Alte Algude sand dam site, South Omo Zone, Ethiopia.

2020/21 Plans

£97k
Investment

2020/21 Achievements

£34k
Investment

Although progress has been hampered by the pandemic, we have been able to identify three of the planned four communities and site and design three sand dams for construction over the next two years. The baseline survey with these three communities has also been conducted; the results of which really highlight the need for this project:

Average water use per person in this region is only 9 litres per day. To give this some context, the average across Ethiopia is 15 litres per person per day, and WHO's recommended amount (for all water use, including cooking, drinking, washing, washing clothes etc) is 50 litres per day.

The majority (92%) of the beneficiaries do not have enough water to bathe daily, and there is never enough water for all of their livestock. One of the community members described the daily struggle for water:

"It takes around 5 hours for the round trip and the road is rocky. [There are risks of] rape, abduction, school absenteeism, and confrontation with wild animals, particularly when walking at night."

However, the community also talk about their hopes and ambitions for this project, and how they hope it will change their lives through having water nearby and reducing the time spent collecting water every day.

In addition to constructing sand dams and improving people's access to water, this project will also implement environmental protection measures to work alongside the sand dams in restoring degraded land, and train communities to implement multiple climate-smart agriculture techniques.

2021/22 Plans

£211k
Investment

2
Sand dams built

2,400
People with safe water

Piloting sand dams – Tanzania.

Potential for sand dams in a new region

Small-scale farming forms the core of the Tanzanian economy and is a source of food, in addition to providing employment opportunities for about 75% of Tanzanians. Yet climate change poses a significant threat to this. Many communities living in rural areas are dependent on rain-fed agriculture for farming, and so, as rainfall becomes increasingly erratic and periods of drought become more frequent, their livelihoods are at an even greater risk.

Feasibility study

This pilot project will construct four sand dams to improve the water supply for four communities and complement an existing project working with women-only groups. The aim is to improve the agricultural productivity and variety of crops that can be grown, which is currently being constrained by a lack of available water.

The longer-term plan is to develop a full programme, and offer a sustainable solution to the water poverty currently experienced in the drylands of Tanzania.

About our partner

Sustainable Agriculture Tanzania (SAT) is a Tanzanian organisation that has supported small-scale farmers since 2011. SAT educates farmers in sustainable and organic farming practices, aimed at increasing food production and income for farmers in a sustainable way. SAT currently reaches more than 90,000 small-scale farmers, pioneering the way for agro-ecological farming in East Africa.

Major donors

The Expat Foundation.

Photo: Africa Sand Dam Foundation team siting for sand dams in Chimwina District, Tanzania.

2020/21 Plans

£35k
Investment

2020/21 Achievements

£0k
Investment

Unfortunately a combination of the impacts of the pandemic, and being unable to secure all of the funds required has meant that we have been unable to progress the programme over the past year.

2021/22 Plans

£34k
Investment

We are hopeful that next year we will be able to progress this programme and start working with four communities to construct sand dams and build SAT's capacity in sand dam siting, design and construction.

Community water & food – Mozambique.

Unreliable rain

Mozambique encompasses many diverse geographies. Common to all the provinces is a pattern of variable and unreliable rainfall, which contributes to water scarcity and worsens vulnerability to drought, especially for the rural poor. About 63% of the population of Mozambique live below the poverty line and 65% live in rural areas.

A cost-effective solution

We are supporting communities in Mozambique to provide water and food security for themselves by building their own sand dams. Currently our project focuses on Manica province, in the south-west. Manica is semi-arid with one rainfall season a year. Access to potable water is very low with just 44% of the population having access to a supply of safe water. To the best of our knowledge there are no examples of sand dams in Manica province, although the climate and terrain are very well suited to sand dams. We are therefore working with Micaia Foundation to pilot sand dams in this province with the aim of developing a longer-term programme.

About our partners

Micaia Foundation are a Mozambican NGO working in the south-west province of Manica. They work with rural communities in a number of areas including agriculture, natural product enterprises and practical conservation.

Sand dam technology is new to Micaia Foundation but will complement their existing programmes very well. This partnership includes building the capacity of Micaia foundation in siting, designing, and constructing sand dams.

Major donors

Jersey Overseas Aid Commission and Fondation Ensemble.

Photo: A new sand dam site in Manica Province, Mozambique.

2020/21 Plans

£59k	1	1,356
Investment	Sand dam built	People with safe water

To complete a detailed feasibility study to assess the potential, and technical suitability of sand dams and address the serious water shortages these communities in the Shire River catchment area face.

2020/21 Achievements

£7k	0	0
Investment	Sand dams built	People with safe water

This year was the first full year of working with our new partner, the Micaia Foundation, in Mozambique to scale up sand dams in other regions. Unfortunately, this programme has been severely impacted by the coronavirus pandemic and we have not been able to deliver any activities on the ground.

We have however been able to start the process of remotely identifying suitable sites for sand dam construction, and through a combination of Google Earth, photographs and video calls, we have been able to identify two potential sand dam sites.

As soon as international travel is possible again, a technical team from Kenya will visit to finalise the sites and design the sand dams, as well as start training and building the capacity of the Micaia team in delivering sand dam programmes.

Once the sites have been approved, community mobilisation can then take place and plans can be put in place to start sand dam construction.

2021/22 Plans

£57k	1	1,356
Investment	Sand dam built	People with safe water

Restoring degraded lands with sand dams – Zimbabwe.

Dwindling resources

Zimbabwe suffers from political and economic instability, which exacerbates the situation for millions of farmers living below the poverty line. The southern regions also suffer from insufficient and unreliable rains, which force rural populations to use unsustainable practices, such as deforestation for livestock grazing and for burning to create charcoal to sell. This leads to widespread land degradation and susceptibility to desertification, damaging local ecosystems and the ability of rural populations to create sustainable sources of income.

A focus on land

We are supporting communities in southern Zimbabwe to construct sand dams and implement land conservation measures and tree planting. Not only does this create a source of clean water nearby, but also helps to reverse consistent land degradation and provides the communities with alternative income streams through sustainable agriculture.

About our partners

Dabane Trust are our partners in Zimbabwe and act as technical consultants for other projects across Southern Africa. They work with farming communities in dryland areas to reduce poverty and restore degraded lands.

Major donors

Isle of Man Overseas Aid Commission and Guernsey Overseas Aid.

Photos: Stages of stone gabion construction near Nkumbu, Zimbabwe. First there is the digging of the trench and setting out of the wire casing, which is then filled with locally collected stones, before everything is secured with the wrapping of wire.

2020/21 Plans

£89k	1	694
Investment	Sand dam built	People with safe water

2020/21 Achievements

£61k	0	694
Investment	Sand dams built	People with safe water

Zimbabwe has been particularly affected by the pandemic and had two prolonged periods of lockdown throughout the year, which meant Dabane had to completely stop working in the communities and delivering activities on the ground.

Despite the long periods of lockdown, progress has been made with this project. At the end of 2020/21 construction of the sand dam was well underway and was storing a large amount of sand saturated with water that the community were able to benefit from. The sand dam has since been completed.

The community have also received training in environmental protection techniques and establishing and managing community woodlots. They have collected large amounts of rocks (57m^3) in preparation for constructing gabions to reduce soil erosion and reverse the formation of gullies.

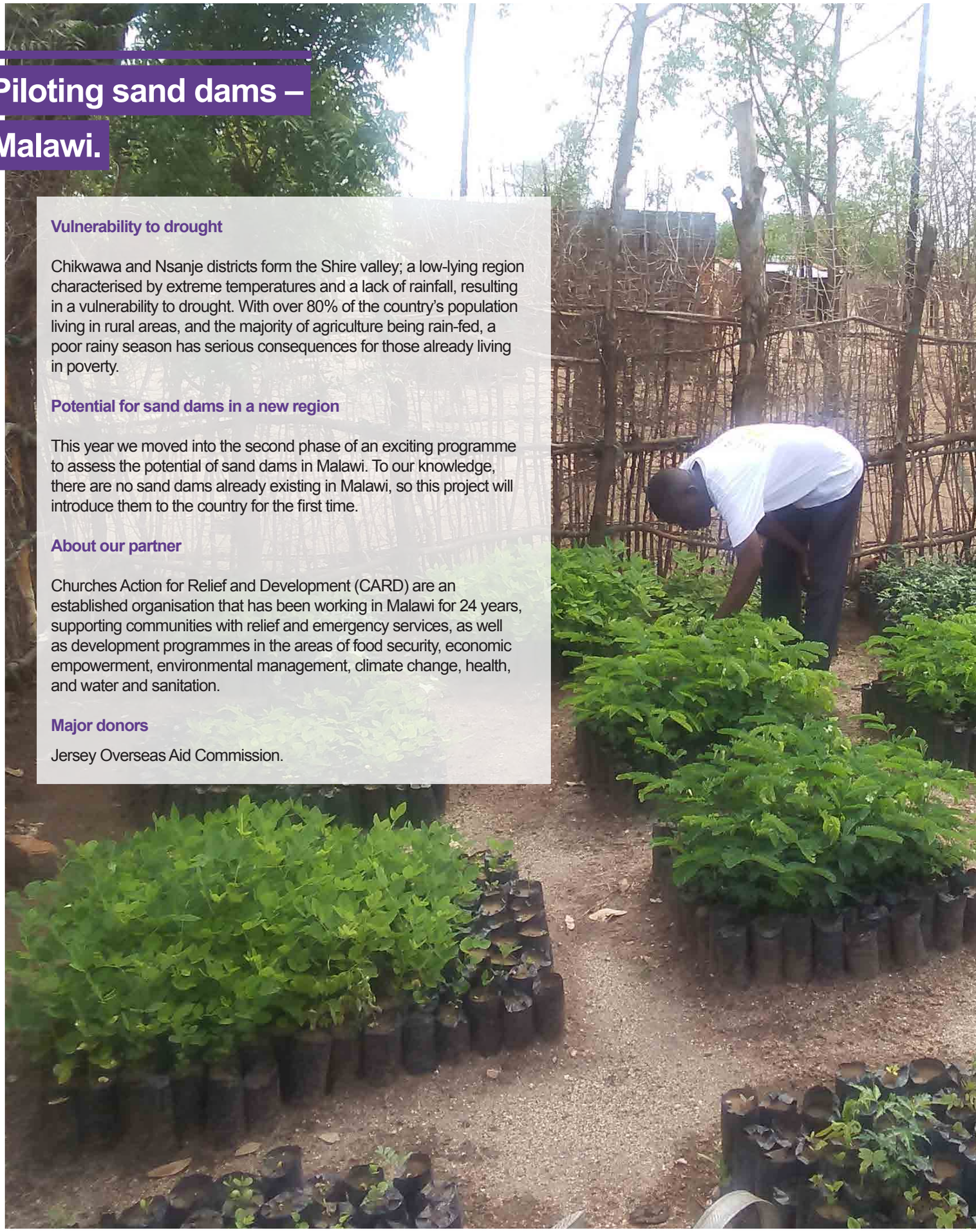
The rains have been good and combined with the protection of a 0.5 Hectare area as a community woodlot, tree growth and natural regeneration of grasses has been “spectacular”.

A village health club comprising of 35 community members (20 women and 15 men) has been formed to encourage higher levels of hygiene and good practice such as covering stored water to reduce contamination. The health club has also been very effective in disseminating information regarding COVID-19 and ways to reduce the spread of the virus.

2021/22 Plans

£89k	3	1,200
Investment	Sand dams built	People with safe water

Piloting sand dams – Malawi.



Vulnerability to drought

Chikwawa and Nsanje districts form the Shire valley; a low-lying region characterised by extreme temperatures and a lack of rainfall, resulting in a vulnerability to drought. With over 80% of the country's population living in rural areas, and the majority of agriculture being rain-fed, a poor rainy season has serious consequences for those already living in poverty.

Potential for sand dams in a new region

This year we moved into the second phase of an exciting programme to assess the potential of sand dams in Malawi. To our knowledge, there are no sand dams already existing in Malawi, so this project will introduce them to the country for the first time.

About our partner

Churches Action for Relief and Development (CARD) are an established organisation that has been working in Malawi for 24 years, supporting communities with relief and emergency services, as well as development programmes in the areas of food security, economic empowerment, environmental management, climate change, health, and water and sanitation.

Major donors

Jersey Overseas Aid Commission.

Photo: Fatch Blamu, a Forestry Extension Officer working with CARD to establish tree nurseries in Nsanje district, Malawi.

2020/21 Plans

£121k	3	1,650
Investment	Sand dams built	People with safe water

2020/21 Achievements

£47k	0	0
Investment	Sand dams built	People with safe water

Unfortunately, progress with this programme has been severely affected by restrictions on international travel due to the coronavirus pandemic. Sand dam technology is new to Malawi, therefore without one of our international technical teams being able to visit Malawi, we have been unable to start the construction of any sand dams.

However, CARD have been able to continue working with the communities and progress some of the agricultural activities.

Three village natural resource management committees (VNRMCs) have been strengthened with the support of Government Forest Extension Officers. These resulted in action plans being developed with each community to guide afforestation activities, from the initial site selection for the nursery areas through to nursery establishment and tree planting.

In total 10,150 trees have been put into tubes ready for planting, and a further 5,300 tubes have been sown with seeds. Tree species being prepared for planting include mango, papaya, and tamarind.

22 demo plots have been established, enabling farmers to practice techniques such as manure making and terracing, as well as test new crop species such as sorghum and cowpeas.

2021/22 Plans

£151k	3	1,650
Investment	Sand dams built	People with safe water

Pioneering sand dams.

To enable millions of the world's poorest people in drylands to transform their own lives, sand dams must become a mainstream water resource technology.

This requires providing robust evidence of their socio-economic and environmental benefits as well as a better understanding of the physical environments in which they work.

Evidence and research

We have continued to collect and analyse the amount of water being abstracted from sand dams with the support of Cranfield University and will be finalising these results over the next year.

We also built upon our work with the Enactus team at Warwick University; a team of maths students who analysed a larger set of data against the KPIs identified last year. The data from this now enables us to demonstrate the impact of our programmes.

A sample of these findings can be found on pages 14 and 15 of this Annual Report.

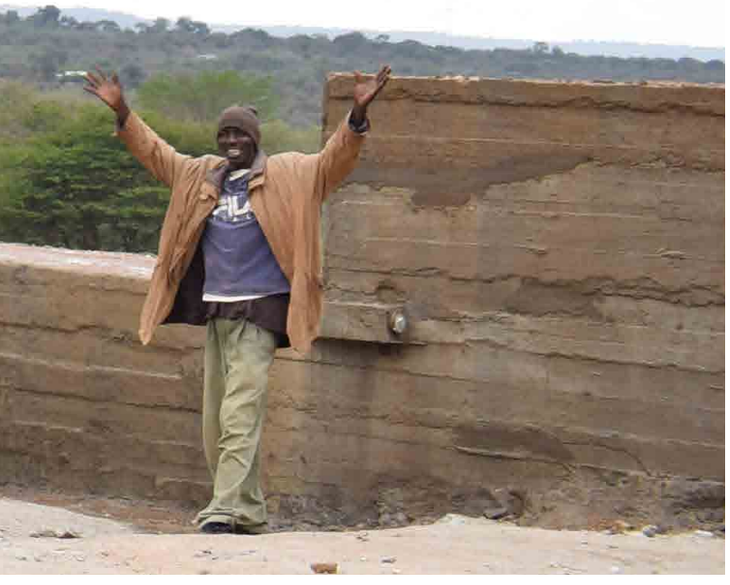
Promoting sand dams

During the last year, we had to curtail much of our on the ground programme delivery due to the closure of international borders. However, working remotely did provide us with the opportunity to test other methods of working and delivering programmes. In both Mozambique and Ethiopia for example, we were able to identify suitable sites for sand dams through, partners doing ground surveys and taking GPS coordinates. We could then assess the sites using GoogleEarth, photographs and having video conference discussions.

Knowledge sharing

We have started working on a suite of resources to better support partners and organisations with siting, designing, and constructing sand dams. These resources include videos showing all of the stages of siting, designing and construction; a field sand dam manual; and a sand dam construction field guide. We are also developing a "certification" system as a means of building the capacity of organisations in a standardised and structured way.

Top right: Ngongani self-help group members working on their sand dam in June 2020, and their completed sand dam in July 2020, southeast Kenya.
Main photo: Ngongani self-help group members on their completed sand dam.



2020/21 Plans

£35k
Investment

2020/21 Achievements

£48k
Investment

2021/22 Plans

£57k
Investment

Plans for next year will focus on progressing the newer programmes forward and constructing sand dams with these partners, once our international technical teams are able to travel internationally again.

We will also focus on completing the collection of training tools; the step-by-step video guides to siting, designing and constructing sand dams, a field manual, and a field guide, which will be predominantly pictorial.

These training resources will be crucial to piloting the “certification” system we are currently developing. Over the next year, we plan to pilot this system with some of our current partners. The aim being that over the next couple of years we will start to form a network of “certified” partners that are competent in sand dam siting, designing and construction.

We believe this is the next critical step to scaling up sand dam technology across the dryland world and enabling many more communities to benefit from sand dams.

We also plan to use the KPI data that the Enactus team from Warwick university generated to produce an Impact Report.

What we have done so far

257
People trained

£1,397k
Investment

44
Organisations supported

Excellent friends.

In 2020/21, we were delighted to have the exceptional support of the following donors, who each donated £30,000 or more:

Guernsey Overseas Aid.
Isle of Man Government.
Jersey Overseas Aid Commission.
Medicor Foundation.
Mr and Mrs Butt, through The Calleva Foundation.
Rotary Clubs within Rotary International in Great Britain & Ireland.
The Dulverton Trust.
The Randal Charitable Foundation.
The Westridge Foundation.
Vulcan Engineering Ltd.

Photo: Members of Kamwonyeni self-help group, collecting water from their group's sand dam via a shallow well, southeast Kenya.

We would also like to recognise the investment of the following supporters who enable, or have enabled significant change at different times since our foundation:

Advocates for International Development.
Andrews Charitable Trust.
Barclays Isle of Man.
Blandford Lake Trust.
Charles Hayward Foundation.
Ernest Kleinwort Charitable Trust.
Four Acre Trust.
François Abellard.
Guernsey Overseas Aid.
Isle of Man Government.
Jersey Overseas Aid Commission.
Joffe Charitable Trust.
Just a Drop.
Margaret Hayman Charitable Trust Fund.
Medicor Foundation.
Melinda Lowis.
Mennonite Central Committee.
Mitsubishi Corporation Fund for Europe & Africa.
Mr & Mrs Butt, through the Calleva Foundation.
Newfield IT.
Noel Buxton Trust.
Patel Family & Avenue Healthcare.
Private Public Ltd.
Rita and David Slowe Charitable Trust.
Rotary Clubs within Rotary International in Great Britain & Ireland.
S.G. Lancaster.
Schroders.
SJ Berwin LLP.
Thames River Capital.
The Allan and Nesta Ferguson Charitable Trust.
The Beatrice Laing Trust.
The Charitable Foundation.
The Coles-Medlock Foundation.
The Daily Telegraph.
The Dulverton Trust.
The ED Charitable Trust.
The EQ Foundation.
The Expat Foundation.
The Funding Network.
The JJ Charitable Trust.
The Peter Stebbings Memorial Charity.
The Venture Partnership Foundation.
The Waterloo Foundation.
The Westridge Foundation.
TRAID.
URS Millennium Project.
Ward Family Charitable Trust.

Charity number:	1094478
Company number:	4432166
Registered office:	5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE
Operational address:	Excellent Development, 7-14 Great Dover Street, London, SE1 4YR
Our contact details:	
Telephone:	Mob: +44 (0)7596 225 677 Tel: +44 (0)20 3096 7861
E-mail:	team@excellent.org.uk
Website:	www.excellent.org.uk
Our advisors:	
Auditors:	Haines Watts Birmingham LLP 5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE
Bankers:	The Co-Operative Bank plc PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT
Patrons:	The Lady Katherine Rockley
Directors and Trustees:	The directors of the charitable company (the Charity) are its Trustees for the purpose of charity law. The Trustees and officers who have served during the year or appointed since the year end were as follows:
Trustees and Members:	David Jordan OBE Mark Murphy Nigel Reader Sarah Field (appointed in August 2021)
Trustees:	Alex Day Bandish Gudka Barbara Busby Pam Gilder Faith Lyons
Additional Members:	Alison Bell Andrew Paterson Angela Seal Bruce Irvine Christopher Ian Pockett Darren John Worsley David Brocklebank Dr John Seagar Fiona Charlotte Moore James Onions Jenine Ruth Langrish June Stapley Kirsty Cunningham Miten Patel Richard Alan Barnes Richard Pearce-Thomas Ron Daniels Sian Edwards Sir Edward Clay Tim James Wood Vaughan Pomeroy
Senior management team:	David Jordan OBE (Chairman) Judith Eaton (Chief Operating Officer) Christine Whinney (Head of Programmes)

Governing document

Excellent Development Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26 October 2002. It is registered with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 23 members, each of whom agrees to contribute up to £10 in the event of the charity winding up.

Appointment of Trustees

As defined by the Memorandum and Articles of Association, Trustees retire annually and are elected by secret ballot at each Annual General Meeting. On an annual basis, a skills team role analysis is performed, in conjunction with individual Trustee appraisal and objective setting. The Chairman and the Board review whether each Trustee will stand for re-election prior to each Annual General Meeting.

Trustee recruitment is currently managed by the Governance and Risk Committee which identifies gaps in skills and/or experience on the Board, and assesses the team role mix and diversity of the existing Board as part of a process to create a profile for suitable candidates. Trustee roles will, where necessary, be advertised widely, to ensure a high quality and diverse set of applicants.

Trustee induction and training

Trustee induction is carried out through a checklist of documents and specific conversations required to understand the Charity.

Organisation

The Board of Trustees, which can have up to ten Members, administers the Charity. The Board normally meets quarterly and there are sub-committees covering finance and audit, governance and risk, which normally meet bi-monthly. An Executive Director is appointed by the Trustees to manage the day-to-day operations of the Charity. To facilitate effective operations, the Executive Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and performance related activity. Since October 2016, the Chairman has been acting in an executive capacity following the resignation of the Executive Director.

Related parties and co-operation with other organisations

Any connection between a Trustee or senior manager of the Charity with the overseas partners or suppliers used to achieve the Charity's objectives must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported. The Charity has close relationships with Africa Sand Dam Foundation in Kenya which shares the Charity's vision for the pioneering of sand dams worldwide, and actively promotes the work of the Charity. Other partners include the Lekurruki Conservation Trust in northern Kenya, Northern Rangelands Trust in Kenya, Dabane Trust in Zimbabwe, Micaia Foundation in Mozambique and Churches Action in Relief and Development, Malawi. A summary of transactions with these partners, is set out in Note 6 to the financial statements.

Pay policy for senior staff

All Trustees give their time freely and none of the Trustees receive remuneration or other benefit from their work with the Charity. Details of any related party transactions are disclosed in Note 19 to the financial statement. Details of expenses are disclosed in Note 15 to the financial statements. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the Charity, salaries are benchmarked against pay in other charities of a similar size.

Trustees' responsibilities

The Trustees (who are also Directors of Excellent Development Limited for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the Trustees to prepare financial statements for the charity each financial year. Charity law requires the Trustees to prepare financial statements for the charity and its subsidiary undertakings.

The financial statements must be prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) and are required to give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for the year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- Observe the methods and principles in the Charities SORP.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charity and the Group, and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations made thereunder. 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 have confirmed that, so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Appointment of auditors

The auditors, Haines Watts Birmingham LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

This report was approved and authorised for issue by the Trustees on 27th September 2021 and signed on its behalf by:

David Jordan OBE, Chairman

Financial statements.

Photo: Members of Kavoko self-help group, at their seed bank, southeast Kenya.

"The change you see in our lives and to our environment is permanent. Some of us have almost doubled our monthly income because of the sand dam and agriculture project."

- Jackson Nzumo (third from left), Organiser of Kavoko self-help group.

Independent Auditor's Report to the Members of Excellent Development Limited

Opinion

We have audited the financial statements of Excellent Development Limited (the parent 'charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company 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 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 trustee's 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 group or parent charitable company'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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the entity's activities, funders, suppliers and wider economy. The Trustees' view on the impact of COVID-19 is disclosed in the Report of the Trustees and in the Post Balance Sheet Events note.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, 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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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 group's and parent charitable company'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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 a Report of the Independent Auditors 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed here:

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Companies Act 2006, UK GAAP (FRS102) and Charities SORP FRS102.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- Making enquires of directors and management as to where they consider there to be susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- Obtaining an understanding of the internal controls established to mitigate risks related to fraud and non-compliance with laws and regulations
- Assessing the design effectiveness of the controls in place to prevent and detect fraud;
- Assessing the risk of management override including identifying and testing journal entries;
- Challenging the assumptions and judgements made by management in its significant accounting estimates

Whilst our audit did not identify any key audit matters relating to the detection of irregularities including fraud, and despite the audit being planned and conducted in accordance with ISAs (UK), there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity would likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Lee Meredith ACA (Senior Statutory Auditor)

For and on behalf of: Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

Date: 28th September 2021

Excellent Development Limited (Company Reg. No. 4432166)
Statement of financial activities for the period ended 31 March 2021
Including consolidated Income and expenditure account

	Note	2021 Unrestricted £000	2021 Restricted £000	**2021 Total £000**	2020 Total £000
INCOME FROM:					
Donations and legacies funding	2	305	599	**904**	1,055
Charitable activities	3	-	-	**-**	59
Total income		305	599	**904**	1,114
EXPENDITURE ON:					
Raising funds					
- Donation and legacies funding	4	131	36	**167**	204
- Charitable activities	5	-	-	**-**	32
Cost of raising funds		131	36	**167**	236
Charitable activities					
Overseas programmes	6	111	479	**590**	864
Pioneering sand dams	7	19	29	**48**	47
Cost of charitable activities		130	508	**638**	911
TOTAL EXPENDITURE		261	544	**805**	1,147
NET INCOME/(EXPENDITURE)		44	55	**99**	**(33)**

The movement in funds is detailed in Note 12 on page 55.
The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All of the above results are derived from continuing activities.

There are no other recognised gains or losses other than those stated above.

The Consolidated Statement includes income from Excellent Development IOM Ltd. of £99k; (£27k; 2020), and expenditure of £99k; (£27k; 2020), net loss of £NIL (£NIL 2020).

2020 total income of £1,114k consists of £849k restricted and £265k unrestricted income.

Excellent Development Limited (Company Reg. No. 4432166)
Balance sheet as at 31 March 2021

	Note	Group 2021 £000	Group 2020 £000	Charity 2021 £000	Charity 2020 £000
Fixed assets					
Tangible fixed assets	8	3	3	3	3
Total fixed assets		**3**	**3**	**3**	**3**
Current assets					
Debtors	9	27	126	25	124
Cash at bank and in hand	10	765	585	765	585
Total current assets		**792**	**711**	**790**	**709**
Liabilities					
Creditors falling due within one year	11	(42)	(60)	(40)	(58)
Net assets		**753**	**654**	**753**	**654**
Funds of the charity					
Unrestricted funds	12	217	173	217	173
Restricted funds	12a	533	478	533	478
Property and equipment fund		3	3	3	3
Total funds		**753**	**654**	**753**	**654**

The Trustees have prepared consolidated accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. The Consolidated Statement includes liabilities of £12k (2020: £12k) and assets of £0 (2020: £2k) from Excellent Development IOM Ltd.

The notes on pages 47 to 58 form part of these financial statements.

The accounts were approved and authorised for issue by the Board on 27th September 2021.

Signed on behalf of the Board of Trustees.

David Jordan OBE
Chairman

	Group 2021 £000	Group 2020 £000	Charity 2021 £000	Charity 2020 £000
A. Consolidated cashflow statement for the period ended 31 March 2021				
Cash generated from operating activities				
Net cash used in operating activities	183	123	183	123
Interest received	-	-		-
Cash flow from investing activities				
Purchase of fixed assets	(3)	(1)	(3)	(1)
Net increase/decrease in cash	**180**	**122**	**180**	**122**

	Group 2021 £000	Group 2020 £000	Charity 2021 £000	Charity 2020 £000
B. Reconciliation of net income/(expenditure) to net cash flow from operating activities				
Net expenditure (as per the Statement of Financial Activity)	99	(33)	99	(33)
Adjustments for:				
Interest received		-		-
Depreciation	3	1	3	1
Movements between funds		-		-
Movement in debtors	97	124	99	120
Movement in creditors	(16)	31	(18)	35
Net cash used in operating activities	**183**	**123**	**183**	**123**

	Group 2021 £000	Group 2020 £000	Charity 2021 £000	Charity 2020 £000
C. Analysis of cash and cash equivalents				
Increase in cash and cash equivalents	180	122	180	122
Cash at bank and in hand at the beginning of the year	585	463	585	463
Cash at bank and in hand at the end of the year	765	585	765	585

D. Analysis of changes in net funds	**As at 1st April 2020 £000**	Cash flow £000	**As at 31st March 2021 £000**
Net cash			
Cash at bank	**585**	180	765
Total	**585**	180	765

1. Accounting policies

1.1 Basis of preparation

Excellent Development Limited is a charitable company limited by guarantee in England and the Isle of Man. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 40 of these financial statements. The nature of the charity's operations and principal activities are stated in the Trustees' Annual Report (Including Directors Report and Strategic Report).

The charity constitutes a public benefit entity as defined by FRS 102. 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charites Act 2011, The Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees have at the time of approving the financial statements, a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements; as per page 41 of the Trustees' Report, where a more detailed statement is made.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £'000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group entities

The financial statements consolidate the results of the charitable parent company and its wholly owned subsidiaries Excellent Development Trading Limited and Excellent Development (IOM) Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charitable parent company has not been presented because the Trustees have taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Excellent Development Trading Ltd
The Charity has a wholly-owned subsidiary company, Excellent Development Trading Limited (EDTL) - Company Reg. No. 5105411. EDTL has been dormant since 31 March 2010 and all trading activities of the company were transferred to the Charity.

The Capital and Reserves at 31 March 2021 was £**0**k (2020: £0k).

Excellent Development (IOM) Ltd

Excellent Development (IOM) Ltd is a company registered in the Isle of Man. It is limited by guarantee (company number 128231C) and is a charity (registration number 1147). It is a subsidiary because the company is the sole member.

The Capital and Reserves at 31 March 2021 was £0k (2020: £0k).

1.3 Income

Any materials (tools, equipment, etc.) received are included in the Financial Statements at market value. Properties, investments, and other fixed assets donated to the charity are included as donation income at market value at the time of receipt. Items donated for resale are included in trading income when sold and no value is placed on stock at the year end.

Income includes the following types of income:

- grants from government and other agencies where these amount to a contract for service to be used to further the Charity's objects.
- donations, where the money is given either in response to an appeal, or to be used with greater freedom.

Income is recognised in the period in which the Charity is entitled to receipt, the performance conditions have been met, the receipt is probable and the amount can be measured with reasonable certainty.

Income is deferred only when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. For donations to be recognised the charity will have been notified of the amounts and settlement date in writing.

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Fundraising costs include the salaries, direct expenditure and overhead costs associated with the time staff carried out fundraising, including events. Expenditure is included when incurred.

Grants payable to other organisations for relief and development projects are included in the SOFA when approved by the Trustees and agreed with the other organisation. The value of such grants unpaid at the year end is accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued but are noted as financial commitments.

Expenditure on operational programmes is recognised in the period in which it is incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

In kind grants are donations of materials, equipment or staff time that are not recognised in the grant recipient accounts but represent expenditure on direct charitable activity by Excellent Development Ltd.

Rentals payable under operating leases are charged as an expense on a straight-line basis over the lease term.

1.4 Core, support and governance costs

Core costs summary
Core costs relate to the cost of organisational overheads such as accommodation, staffing and general administration that support the work of the Charity.

1.4a Breakdown of total core costs

	2021 %	2021 £000	2020 %	2020 £000
Employment costs (see note 14)	**88.4**	**278**	88.0	386
Accommodation costs	**5.0**	**16**	8.1	35
Administration costs	**6.6**	**21**	3.9	17
Total	**100.00**	**315**	100.0	438

1.4b Core costs allocation

Core costs have been allocated on the basis of staff time attributable to each activity as follows:

	2021 %	2021 £000	2020 %	2020 £000
Expenditure on raising funds				
Donations and legacies funding	**45.3**	**143**	40.4	177
Charitable activities	**-**	**-**	1.9	8
	45.3	**143**	42.3	185
Expenditure on charitable activities				
Overseas programmes	**0.1**	**-**	16.0	70
Pioneering sand dams	**5.6**	**18**	3.3	15
	5.7	**18**	19.3	85
Governance	**5.6**	**18**	5.3	23
Support costs				
Overseas programmes	**38.9**	**122**	30.7	135
Pioneering sand dams	**4.5**	**14**	2.4	10
Sub-total	**43.4**	**136**	33.1	145
Total core costs allocation	**100**	**315**	100	438

Support costs summary:
Support costs represent the costs incurred that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes both staff time and direct costs such as flights and accommodation, providing support for charitable activities including management, monitoring, evaluation, policy work and technical support for programmes. This also includes the costs incurred by finance, human resources, and information technology attributable to the management of the Charity assets and organisational administration. Total support costs of £122k (2020: £135k) includes core costs and travel and accommodation.

1.4c Breakdown of total support costs		
	2021 £000	2020 £000
Core costs	**136**	146
Travel and accommodation	**-**	23
Total support costs	**136**	169

1.4d Support costs allocation:				
	2021 %	**2021 £000**	2020 %	2020 £000
Overseas programmes	**89.7**	**122**	92.8	157
Pioneering sand dams	**10.3**	**14**	7.2	12
Total support costs allocation	**100**	**136**	100.0	169

Governance costs summary:
Governance costs are costs incurred on the governance arrangements of the Charity. These costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

1.4e Breakdown of total governance costs		
	2021 £000	2020 £000
Insurance	5	5
Audit fees	7	6
Trustee expenses	-	7
Professional fees and registration	2	1
Other governance expenses	-	1
Core cost allocation (See note 1.4b)	18	23
Total governance costs	32	43

Audit fees include the remuneration of the independent examiner for professional services incurred in relation to Excellent Development IOM Ltd for 2020/21.

	2021 £000	2020 £000
Excellent Development UK Ltd 2019/20	**5**	4
Excellent Development IOM Ltd 2019/20	**2**	2
Total	**7**	6

1.4f Governance costs allocation				
	2021 %	**2021 £000**	2020 %	2020 £000
Overseas programmes	**89.7**	**29**	92.8	40
Pioneering sand dams	**10.3**	**3**	7.2	3
Total governance costs allocation	**100**	**32**	100.0	43

1.5 Tangible fixed assets and depreciation
Fixed assets costing more than £500 are capitalised.

Depreciation:	%	Basis
Fixtures, fittings and equipment	**20.0**	Straight line
IT equipment	**33.3**	Straight line

Tangible assets are stated at cost less accumulated depreciation and impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

1.6 Investment in subsidiaries
Investment in subsidiaries is stated at book value at the balance sheet date.

1.7 Foreign currency translation
Transactions denominated in foreign currencies are recorded in sterling at the interbank rate ruling at the date of the transaction. Transactions in foreign currency cash are recorded in sterling at the rate ruling at conversion or the previous year end balance sheet value, whichever is the later.

Assets and liabilities denominated in foreign currencies are translated into sterling at the interbank rate ruling at the balance sheet date. All differences are included in net outgoing resources.

1.8 Accumulated funds
The property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses. Restricted funds represent grants and donations received which are prescribed by the donor for specific purposes. Expenditure made in line with these purposes is charged to the accumulated restricted funds.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.9 Irrecoverable VAT
The Charity is not registered for VAT and therefore expenditure included within the accounts includes VAT where incurred.

1.10 Taxation
The activities of Excellent Development Ltd and Excellent Development Isle of Man Ltd. are for charitable purposes. Under part 11 of CTA 2010 no liability for corporation tax has arisen for the year to 31 March 2021 (nil to 31 March 2020).

1.11 Debtors and creditors within one year
Debtors and creditors with no stated interest rate and receivable/payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.12 Impairment
Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.13 Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.14 Judgements and key sources of estimation uncertainty
In the application of the charitable company's accounting policies, the Trustees 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.

2. Donations and legacies income

	2020 Unrestricted £000	2020 Restricted £000	**2021 Total £000**	2020 Total £000
Trusts & foundations	67	363	**430**	439
Individual donors	172	62	**234**	225
Small governments & institutions	-	63	**63**	298
UK Government Grant	37	-	**37**	-
Rotary	1	55	**56**	61
Corporate	24	56	**80**	27
Awards	4	-	**4**	-
Community fundraising	-	-	**-**	4
Media Appeals	-	-	**-**	1
Total	305	599	**904**	1,055

2020 income of £1,055k consists of £791k restricted and £264k unrestricted income.

2.1. Analysis of government grants (all restricted)

	Purpose for which grant was received (see note below)	**2021 Total £000**	2020 Total £000
Jersey Overseas Aid Commission 2019-2022	a		124
Jersey Overseas Aid Commission 2019-2022	b		93
Guernsey Overseas Aid Commission	c		39
Guernsey Overseas Aid Commission	b		20
Isle of Man International Development Committee	d	**63**	22
UK Government	e	**37**	-
Total government grants		**100**	298

The small governments and institutions income above is a government grant of £63k (2020: £298k). This £63k is part of a 24-month grant from the Isle of Man Government. The £37k UK Government income is for the Job Retentions Scheme grants received in the year.

Programmes for which grants have been received

a. Restoring degraded lands to reduce rural poverty, Ethiopia
b. Strengthening climate resilience of smallholder farmers, Malawi
c. Improving water security & climate resilience in rural communities, Zimbabwe
d. Restoring degraded lands to reduce rural poverty, Zimbabwe
e. UK Government Coronavirus Job Retention Scheme grants

3. Charitable activities income

	2021 Unrestricted £000	2021 Restricted £000	**2021 Total £000**	2020 Total £000
Expeditions	-	-	-	53
Learning Visits	-	-	-	6
Total	-	-	-	59

2020 income of £59k consists of £58k restricted and £1k unrestricted income.

4. Expenditure on raising funds – Donation and legacies funding

	2021 Unrestricted £000	2021 Restricted £000	**2021 Total £000**	2020 Total £000
Trusts & foundations	38	17	**55**	71
Individual donors	55	9	**64**	71
Small governments & institutions	27	2	**29**	37
Rotary	8	8	**16**	19
Corporate	3	-	**3**	5
Community fundraising	-	-	**-**	1
Total	131	36	**167**	204

2020 expenditure of £204k consists of £72k restricted and £132k unrestricted expenditure.
Core costs of £143k have been allocated across the income stream activities (see Note 1.4b).

5. Expenditure on raising funds – Charitable activities

	2021 Unrestricted £000	2021 Restricted £000	**2021 Total £000**	2020 Total £000
Expeditions costs	-	-	-	25
Learning visits costs	-	-	-	7
Total	-	-	-	32

2020 expenditure of £32k consists of £30k restricted expenditure and £2k unrestricted expenditure.

6. Expenditure on charitable activities – Overseas programmes

	2021 Unrestricted £000	2021 Restricted £000	**2021 Total £000**	2020 Total £000
Community water and food, southeast Kenya	75	359	**434**	449
Community wildlife conservancies, Lekurruki, northern Kenya	-	-	**-**	30
Building sand dam capacity, Mozambique	1	6	**7**	165
Restoring degraded drylands, Zimbabwe	12	49	**61**	68
Sand dams for wildlife, Kenya	7	-	**7**	17
Sand dam pilot, Malawi	6	41	**47**	80
Sand dam feasibility, Tanzania	-	-	**-**	28
Sand dam pilot, Ethiopia	10	24	**34**	27
Total	111	479	**590**	864

2020 expenditure of £864k consists of £689k restricted and £175k unrestricted expenditure.
Support costs of £122k and governance costs of £29k have been allocated to the charitable activities (see Note 1.4).

6a. Analysis of overseas programmes

	2021 Support & governance costs £000	2021 In kind grants £000	2021 Direct grants £000	**2021 Total £000**	2020 Total £000
Community water and food, southeast Kenya	109	-	324	**433**	449
Community wildlife conservancies, Lekurruki, northern Kenya	-	-	-	**-**	30
Building sand dam capacity, Mozambique	1	-	6	**7**	165
Restoring degraded drylands, Zimbabwe	16	-	45	**61**	68
Sand dams for wildlife, Kenya	0	3	4	**7**	17
Sand dam pilot, Malawi	12	-	35	**47**	80
Sand dam feasibility, Tanzania	-	-	-	**-**	28
Sand dam pilot, Ethiopia	13	6	16	**35**	27
Total	151	9	430	**590**	864

2020 overseas programmes expenditure consists of £689k restricted and £175k unrestricted expenditure.

6b. Direct grants

The Charity paid out £430k in direct grants to its partners (2020: £580k). These are identified as follows:

	2021 £000	2020 £ 000
Africa Sand Dam Foundation, southeast Kenya	**324**	364
Christian Council of Mozambique	**-**	102
Dabane Trust, Zimbabwe	**45**	47
Churches Action for Relief & Development, Malawi	**35**	33
Lekurruki Conservation Trust, northern Kenya	**-**	20
Northern Rangelands Trust, northern Kenya	**4**	7
Action For Development, Ethiopia	**16**	5
Micaia Foundation, Mozambique	**6**	2
Total	**430**	580

7. Expenditure on charitable activities – Pioneering sand dams

	2021 Unrestricted £000	2021 Restricted £000	**2021 Total £000**	2020 Total £000
Promoting sand dams	2	3	**5**	10
Knowledge sharing	15	14	**29**	15
Evidence & research	2	12	**14**	22
Total	19	29	**48**	47

2020 expenditure of £47k consists of £35k restricted and £12k unrestricted expenditure.

Core costs of £18k, support costs of £14k and governance costs of £3k have been allocated to the charitable activities (see Note 1.4).

7a. Analysis of pioneering sand dams expenditure

	2021 Support and governance costs £000	2021 In Kind grants £000	**2021 Total £000**	2020 Total £000
Promoting sand dams	-	5	**5**	10
Knowledge sharing	18	11	**29**	15
Evidence and research	-	14	**14**	22
Total	18	30	**48**	47

2020 pioneering sand dams expenditure consists of £35k restricted and £12k unrestricted expenditure.

8. Tangible fixed assets

	2021 £000	2020 £000
Cost or valuation		
Opening balance	**32**	31
Additions	**3**	1
Disposals	**(22)**	-
Balance as at year end	**14**	32
Depreciation		
Opening balance	**29**	28
Charge for year	**3**	1
Disposals	**(21)**	-
Balance as at year end	**11**	29
Net book value as at year end	**3**	3

9. Debtors

	2021 £000	2020 £000
Prepayments	**12**	16
Accrued income	**17**	106
Deposits	**-**	3
Other debtors	**(2)**	1
Total	**27**	126

All debtors are initially measured at the settlement amount after any discounts (under normal credit terms) have been applied.

10. Cash at bank and in hand

	2021 £000	2020 £000
Bank balances	**760**	580
Cash	**5**	5
Total	**765**	585

11. Creditors: amounts falling due within one year

	2021 £000	2020 £000
Creditors	**13**	23
Accruals	**14**	18
PAYE	**5**	9
Deferred income	**10**	10
Total	**42**	60

All creditors are initially measured at the settlement amount after any discounts (under normal credit terms) have been applied.

11a. Deferred income

	2021 £000	2020 £000
Deferred income included above comprised:		
Resources deferred in the year	-	10
Amounts released from previous years	-	-
Deferred income c/f	10	-
Total	10	10

At the balance sheet date the charity was holding funds received in advance for services due to be delivered after the year end and for which entitlement to the income is not received until the service is delivered.

12. Movement in funds

	As at 1st April 2020 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Total Movements £000	As at 31st March 2021 £000
Unrestricted	**173**	305	(261)	-	44	217
Restricted	**478**	599	(544)	-	55	533
Property and equipment	**3**	-	-	-	-	3
Total	**654**	904	(805)	-	99	753

As per accounting policy 1.8, the property and equipment fund represents funds invested in the net book value of tangible fixed assets, which are therefore not available for other uses.

12a. Analysis of movement in restricted funds

	As at 1st April 2020	Transfers £000	Incoming resources £000	Outgoing resources £000	**Total movement £000**	**As at 31st March 2021 £000**
Community water and food, southeast	146	(2)	307	(349)	(44)	**102**
Sand dams for wildlife, Kenya	-	-	17	-	17	**17**
Building sand dam capacity, Mozambique	63	(1)	-	(6)	(7)	**56**
Restoring degraded drylands, Zimbabwe	5	-	133	(48)	85	**90**
Sand dam pilot, Malawi	119	(1)	35	(40)	(6)	**113**
Sand dam feasibility, Tanzania	1	-	14	-	14	**15**
Sand dam pilot, Ethiopia	119	-	25	(23)	2	**121**
Programme development	-	-	-	-	-	**-**
Marketing costs	-	-	10	(9)	1	**1**
Fundraising costs	-	-	30	(27)	3	**3**
Evidence and research	11	1	-	(12)	(11)	**-**
Promoting sand dams	-	3	-	(3)	-	**-**
Knowledge sharing	14	-	13	(13)	-	**14**
Governance	-	-	15	(14)	1	**1**
Total	**478**		**599**	**(544)**	**55**	**533**

13. Analysis of net assets between funds

	Unrestricted funds £000	Restricted funds £000	Property & equipment fund £000	Total funds £000
Fixed assets	-	-	3	3
Current assets	262	530	-	792
Current liabilities	(27)	(15)	-	(42)
Total assets less current liabilities	235	515	3	753

14. Employees

	2021 £000	2020 £000
Salaries and wages	**237**	324
Employer NIC	**23**	29
Pension	**7**	9
Recruitment	**-**	9
Training	**-**	1
Health Insurance	**11**	14
Total	**278**	386
Average number of employees	**6**	9

The average number of employees reflects the full time equivalent.

The total amount of employee benefits received by key personnel is £135,543 (2020: £135,586). The key management personnel of the charity comprises of the Trustees, Chief Operating Officer and Head of Programmes.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	**1**	1

15. Trustee expenses and key management personnel compensation

	2021 £000	2020 £000
Travel	**-**	7
Other	**-**	-
Total	**-**	7

None of the seven Trustees who held office during the period (or any persons connected with them) received any remuneration during the year. All Excellent Development Trustees are unremunerated. The seven Trustees incurred expenses as detailed above. There are no key management personnel requiring disclosure.

16. Volunteers

We would like to reflect within the notes to these financial accounts the immense contributions made to the association by our volunteers, helpful members, friends, advisors, patrons and of course our committee members, the help of whom contributes greatly to enhance the work of the association and to whom we are most grateful. We benefitted for example from 0 hours (2020: 294) from 0 volunteers (2020: 3) which if valued at the ASHE median wage rate for London would equate to £0k (2020: £3k).

17. Pensions and post retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £7k (2020: £9k).

18. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due within one year as follows: 2021: £0 (2020: £9,211).

19. Related parties

There have been no related party transactions in the current period.

20. Post balance sheet events

At the time of approval of these financial statements, the COVID-19 pandemic remains one of the most significant economic events for the UK and globally. The pandemic was officially announced as being present in the UK during January 2020. Under UK GAAP, the consequences of a condition present at the balance sheet date are considered to be an adjusting post balance sheet event and therefore potentially have implications for the year-end balance sheet.

Having reviewed the operating conditions in the post balance sheet period, and in particular having considered the balance sheet carrying values of fixed assets and the recoverability of debtors, the Trustees are satisfied there are currently no indications of any material impairment.

The Trustees' assessment of the impact of COVID-19 on the future development and performance of the Charity is detailed in the Trustees' Report.

The impact of COVID-19 on our organisation and operations remains a significant concern with the risk of new variants emerging in African countries where we work with less than 3% of the continent's population fully vaccinated.

Last year we were unable to deliver some activities within our new southern Africa programmes due to border closures and local restrictions. We are pleased to report that with the support of our resilient partners and beneficiaries we have started to progress delayed activities and hope to have them completed by year end. We are also developing a range of remote training tools to allow us to continue effectively supporting our oversees partners.

Thanks to our loyal supporters and funders we are forecasting income of £1.2m for 2021-22 and expect to maintain our level of reserves above our Board minimum target of 6 month of core costs. We do not expect the trend of our cashflow to change as we do not envisage any major changes to our 2021-22 income or expenditure forecast.

Having implemented cost saving measures early in the pandemic we have been able to retain our core team with the expertise to support our programmes as well as further expansion into new countries.

Our Trustees are confident the organisation will remain a viable charity and have therefore prepared the accounts on a going concern basis.

The Board continues to oversee Excellent Development's response to the pandemic and plans and actions are kept under constant review, and our Members have been regularly updated.

Our philosophy & values

People & relationships:
We respect all the people with whom we work and build mutually beneficial relationships. We believe that the best results are achieved through working together. We enable self-leadership, personal development and empowerment.

Environment & sustainability:
We believe that sustainable poverty reduction can only be achieved through the conservation of the environment. We believe that people and wildlife can live in harmony with their environment.

Service:
We exist to provide excellent service to the people we work with in order to deliver our vision. We ensure that the people we support enact their right to identify their own needs and priorities. We anticipate change and respond with speed, agility and flexibility to maintain our excellent service.

Nothing comes for free:
We value our supporters, and we respect the dignity of the people we support, by not giving away things for free. The people we support make a significant contribution to every Excellent Development project.

Excellence:
We strive to be excellent in all we do. We promote the improvement in the quality and benefit of our work through continuous learning and the sharing of knowledge.

Innovation & passion:
We are passionate and inspirational about our work. We demonstrate creativity, ingenuity and energy. We are innovative and entrepreneurial, taking calculated risks in pursuit of our vision. We ensure decision making is made at the most efficient and appropriate level.

Integrity:
We do things right and keep our promises. We are professional, honest, fair and transparent in all that we do. We are uncompromising about our ethical principles.

Business efficiency:
We run Excellent Development like a business, bringing the best of corporate skills, principles and experience to achieve our charitable objects. We responsibly and efficiently manage our supporters' investments to achieve lasting positive impact for millions of the world's poorest people.

Safeguarding statement:
Excellent Development has an integrated Safeguarding Policy that specifically addresses child protection and anti-sexual exploitation as well as all other forms of abuse. Safeguarding is everyone's responsibility and we do everything we can to both protect our staff and the people that we were set up to help. We expect all staff, volunteers, trustees and partners to conduct themselves in a way that preserves the dignity and respect of every individual. We promote good working practices that prevent harm, abuse, and coercion occurring and we create a climate where people feel safe to report any behaviour that threatens them or makes them feel uncomfortable.

Excellent Development

Address

Excellent Development
7-14 Great Dover Street
London
SE1 4YR
United Kingdom

Contacts

Mob: +44 (0)7596 225 677
Tel: +44 (0)20 3096 7861
Email: team@excellent.org.uk

www.excellentdevelopment.com

Social

Facebook:	Facebook.com/excellentdevelopment
Twitter:	@ThisIsExcellent
YouTube:	Youtube.com/user/thisisexcellent
LinkedIn:	Linkedin.com/company/excellent-development
Instagram:	ExcellentDevelopment

Charity registration number (England & Wales)

1094478
Registered company number: 4432166