

# 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](http://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.**

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Lifetime achievements.

1,133,526

People with access to safe water

£14.80

Cost per person with safe water

1,253

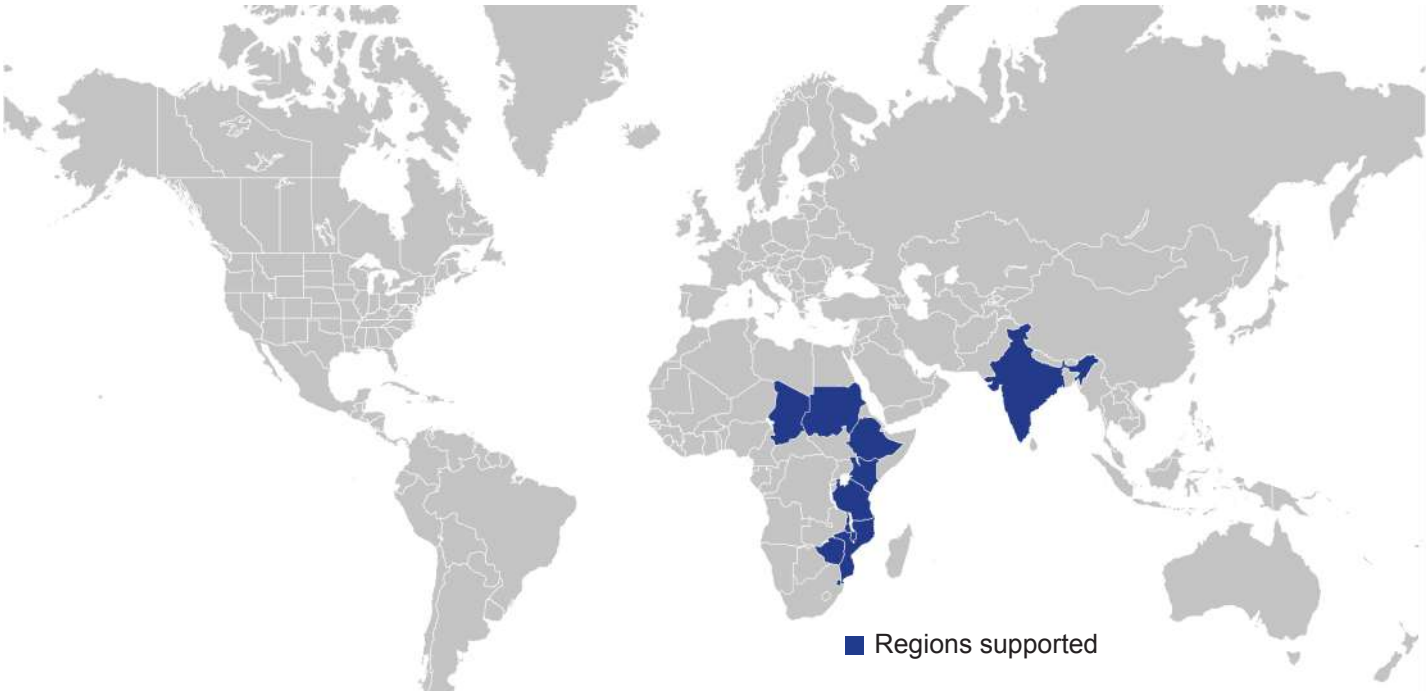
Sand dams enabled

£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.

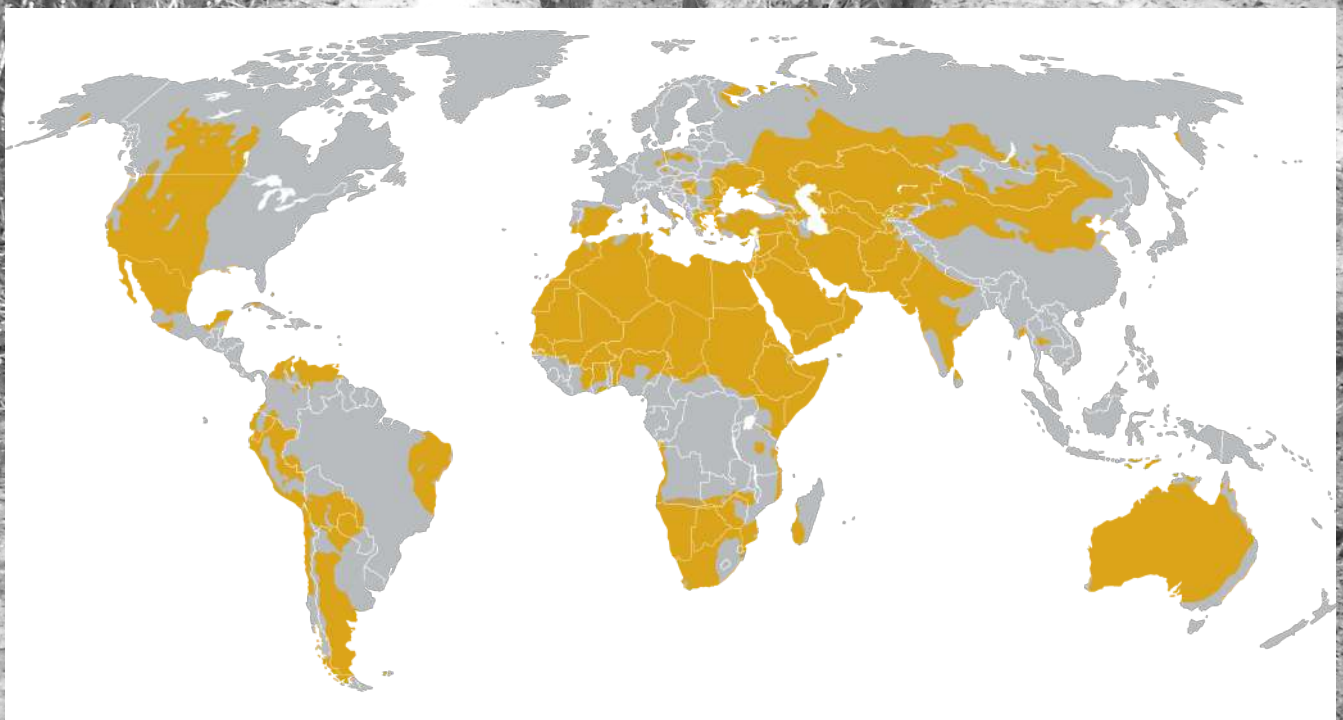


## The challenge with drylands and desertification.

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.



# 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.

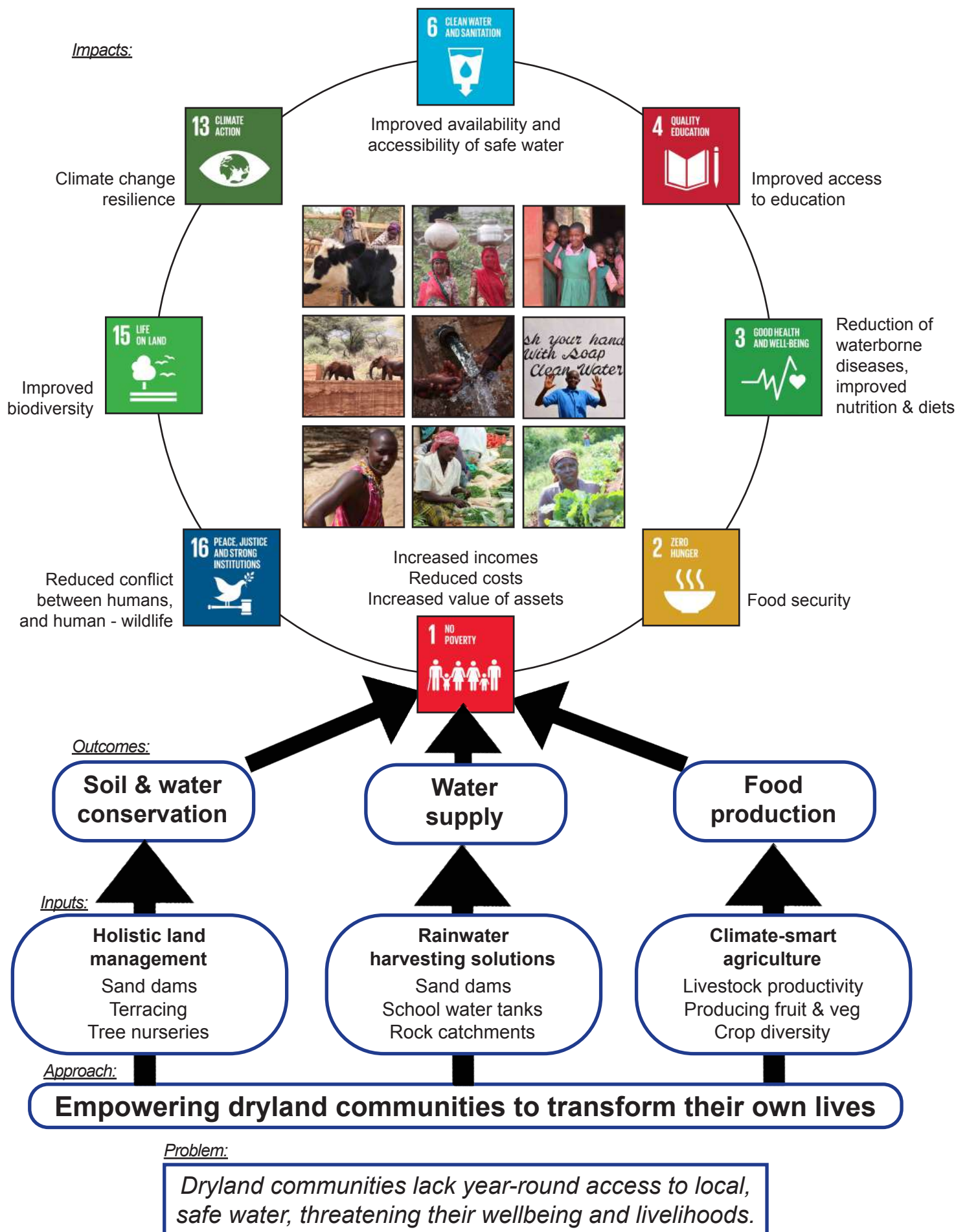
With the completion of pilot programmes in new countries and the adoption of landscape-scale approaches, we will aim to achieve significant upscaling of our activity and influence and to generate an income of £5 million every year by 2030.

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...**

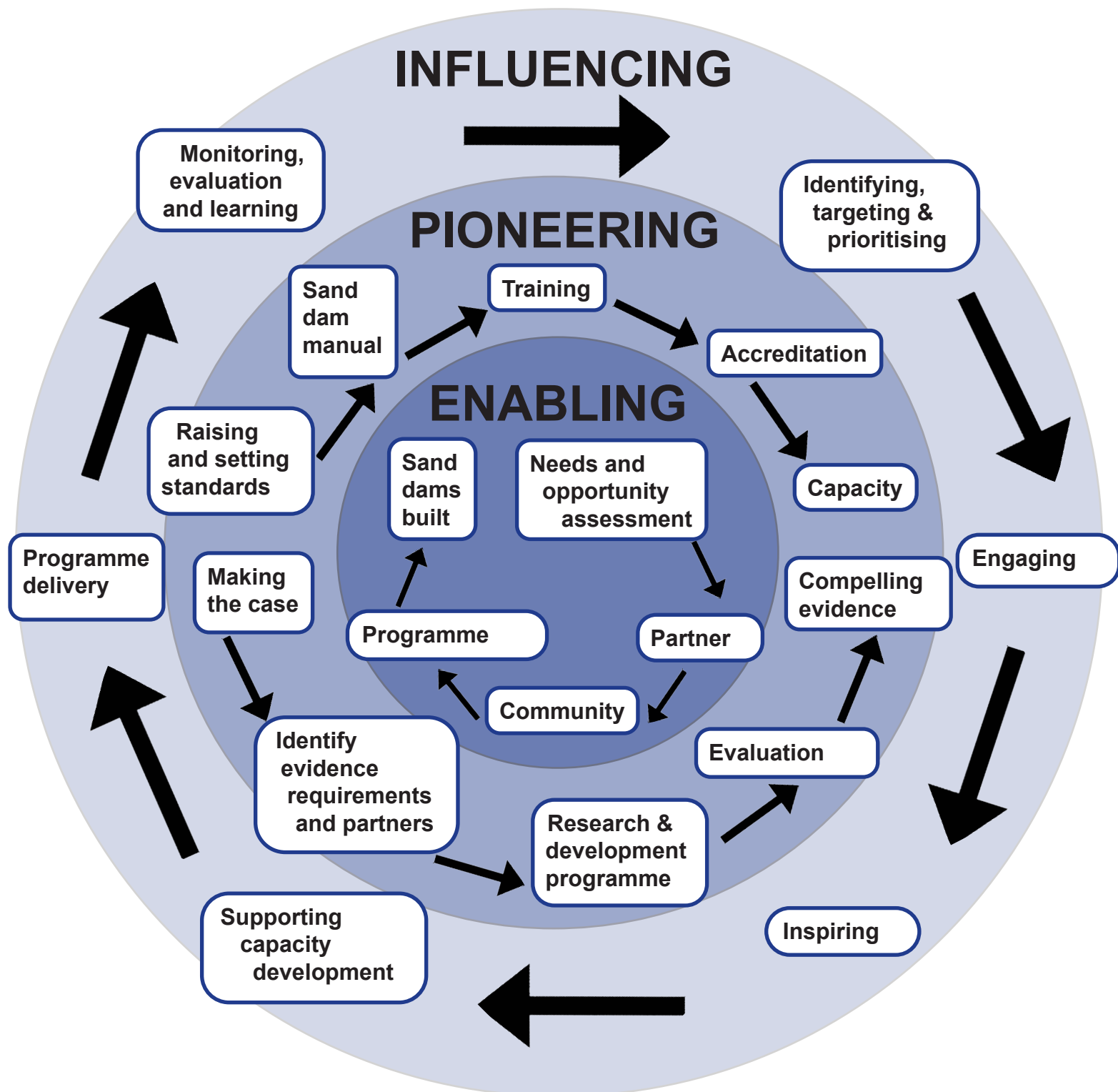
- We have achieved our goals of directly funding and influencing the building of 100 sand dams every year by 2025.
- We have acquired the necessary evidence from our research to demonstrate the value and effectiveness of sand dams that will convince others to invest in their construction.
- Sand dams 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





# 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

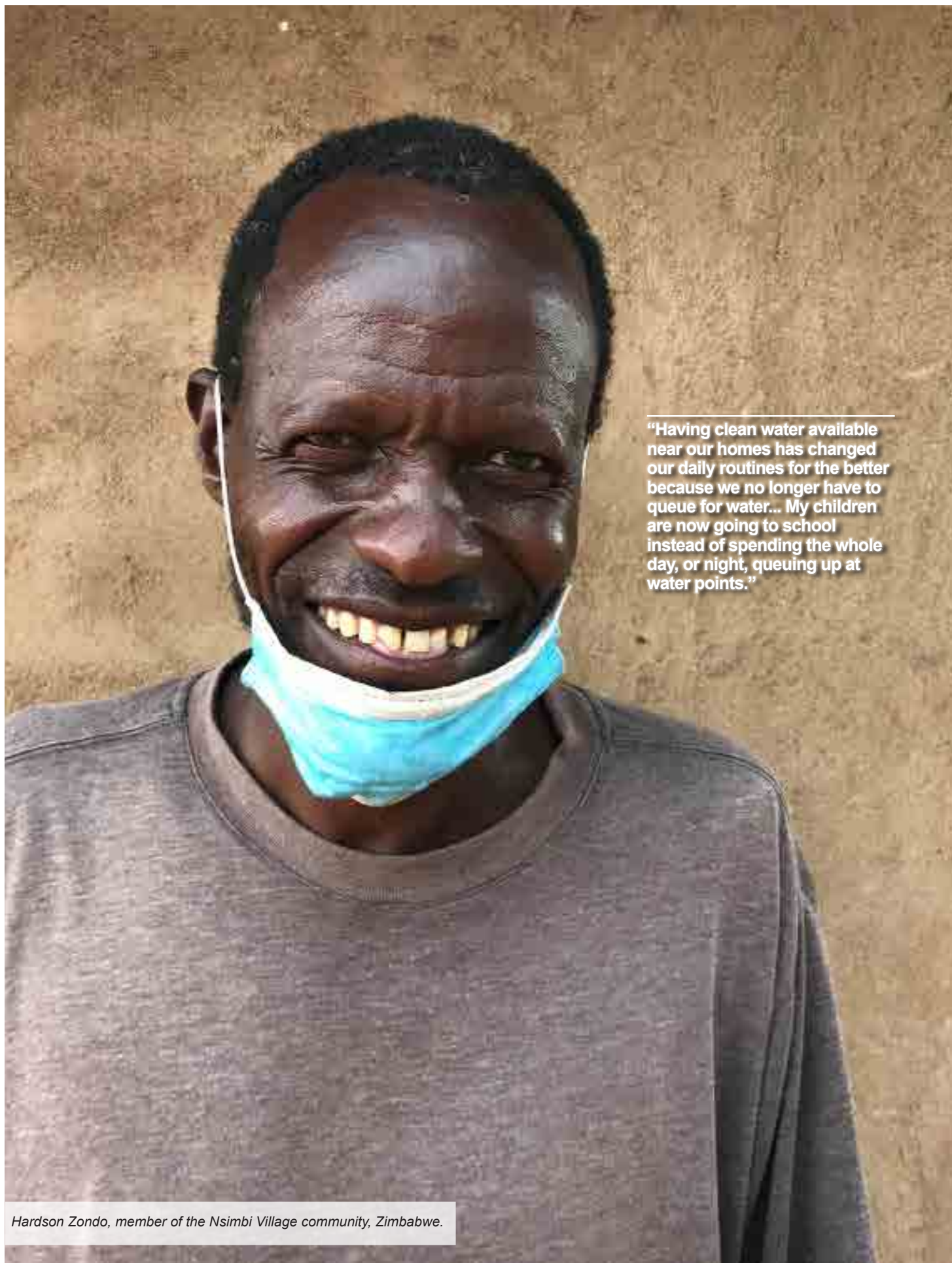
An important part of our programmes is to empower women and work with communities to ensure there is improved gender equality and equal opportunities in all the communities we work with. Demonstrable impacts include: **112% increase** in the number of women feeling hopeful about their future and a **44% 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.

"I am a single mother and head of the family, so now, through the sand dam project and through the farming, I plan to earn some income and start a business for me and my family... We no longer have to drink water that is very saline or that is very unhygienic, as we can see already that the sand dam has collected enough water that we can use through the dry season."

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.

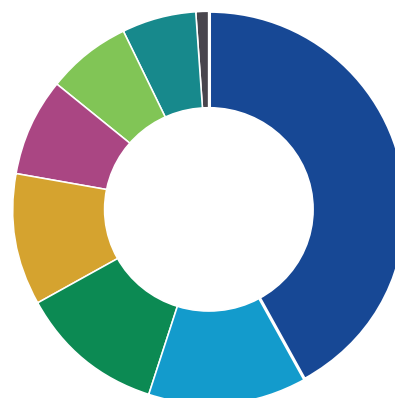
We increased our support to overseas programmes by 28% from £590k in 2020-21 to £753k in 2021-22. The resumption of international travel and the lifting of restrictions imposed to curb the spread of coronavirus meant we were able to restart dam building in Ethiopia, Malawi and Mozambique - and also deliver 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
<b>Ratio</b>	<b>82%</b>	<b>79%</b>

### 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 we were unable to run sand dam expeditions in Kenya due to the pandemic.

### 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%
<b>Total income</b>	<b>1,195</b>	<b>904</b>	<b>24%</b>

### Where every £ went in 2021/22

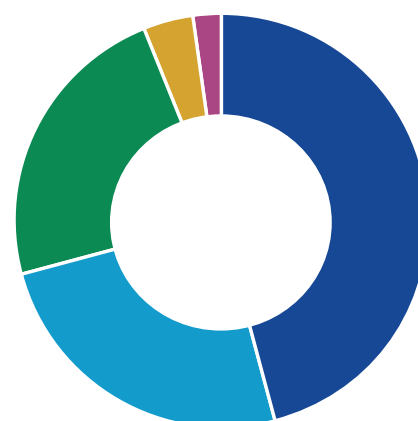
For every pound Sand Dams Worldwide raised in 2021/22, **82p** went directly to our charitable activities:

- 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.

### Income stream mix: 2021/22



46%	Trusts & Foundations
25%	Individual donors
23%	Small Governments & Institutions
4%	Rotary
2%	Other income

### 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

## 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	-	-
<b>Total</b>	<b>180</b>	<b>167</b>

## 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%
<b>Total</b>	<b>1,195</b>	<b>1,133</b>	<b>105%</b>

## 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 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.
- 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.

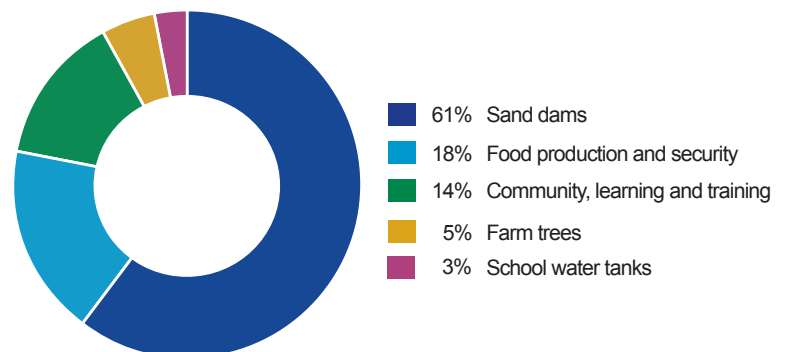
This highlights the importance of installing rainwater harvesting solutions such as sand dams, and implementing water conservation measures such as terracing, so that when the rain does come it will have the maximum impact.

### 2021/22 Plans

<b>£466k</b>	<b>41</b>	<b>32</b>	<b>13,073</b>
Investment	Sand dams built	School water tanks	People with safe water

### 2021/22 Achievements

<b>£340k</b>	<b>48</b>	<b>1</b>	<b>22,284</b>
Investment	Sand dams built	School water tanks	People with safe water



### 2022/23 Plans

<b>£613k</b>	<b>50</b>	<b>5</b>	<b>11,500</b>
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**      **5**  
Investment      Sand dams  
built

## 2021/22 Achievements

**£61k**      **3**  
Investment      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**      **5**  
Investment      Sand dams  
built



## Scaling up sand dams – Ethiopia.

“As soon as Action for Development and Sand Dams Worldwide helped construct this dam our misery stopped. There was no water here before. We had to take a whole day to fetch water from far away. We’re now happy and have shared our experiences with other districts.”

*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.





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

<b>£211k</b>	<b>2</b>	<b>2,400</b>
Investment	Sand dams built	People with safe water

### 2021/22 Achievements

<b>£108k</b>	<b>2</b>	<b>2,040</b>
Investment	Sand dams built	People with safe water

### 2022/23 Plans

<b>£246k</b>	<b>2</b>	<b>4,800</b>
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.





lyenge 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**

Investment

**1**

Sand dam  
built

**1,356**

People with  
safe water

### 2021/22 Achievements

**£54k**

Investment

**0**

Sand dams  
built

### 2022/23 Plans

**£76k**

Investment

**3**


Sand dams  
built

**5,085**

People with  
safe water



## Restoring degraded lands with sand dams – Zimbabwe.



"My children eat healthy. They do not have to eat the same type of meal every day and this makes me very happy."

*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**

Investment

**3**

Sand dams  
built

**1,200**

People with  
safe water

### 2021/22 Achievements

**£97k**

Investment

**3**

Sand dams  
built

**1,845**

People with  
safe water

### 2022/23 Plans

**£52k**

Investment

**2**

Sand dams  
built

**1,320**

People with  
safe water



## Piloting sand dams – Malawi.

“We had problems with water before, but now we have the sand dam. The water is near, we will save time, we will do other activities, we will cultivate our crops, our lives will be upgraded. We will have a lot, our families will be able to feed themselves daily without any problems, and the poverty will start going out little by little.”

*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

<b>£151k</b>	<b>3</b>	<b>1,650</b>
Investment	Sand dams built	People with safe water

### 2021/22 Achievements

<b>£91k</b>	<b>2</b>	<b>4,173</b>
Investment	Sand dams built	People with safe water

### 2022/23 Plans

<b>£173k</b>	<b>1</b>	<b>1,119</b>
Investment	Sand dam built	People with safe water

## Pioneering sand dams.



**"We foresee a better future, not only for us but for the generations to come. They will attest that the sand dam project has improved their lives."**

*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**

People trained

**£1,455**

Investment

**44**

Organisations supported



## 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.  
 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.  
 TRAIID.  
 URS Millennium Project.  
 Ward Family Charitable Trust.  
 Vulcan Engineering Ltd.

<b>Charity number:</b>	1094478	
<b>Company number:</b>	4432166	
<b>Registered office:</b>	5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE	
<b>Operational address:</b>	Sand Dams Worldwide, 7-14 Great Dover Street, London, SE1 4YR	
<b>Our contact details:</b>		
<b>Telephone:</b>	Mob: +44 (0)7596 225 677	Tel: +44 (0)20 3096 7861
<b>E-mail:</b>	team@sanddamsworldwide.org.uk	
<b>Website:</b>	www.sanddamsworldwide.org.uk	
<b>Our advisors:</b>		
<b>Auditors:</b>	Haines Watts Birmingham LLP 5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE	
<b>Bankers:</b>	The Co-Operative Bank plc PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT	
<b>Patrons:</b>	The Lady Katherine Rockley	
<b>Directors and Trustees:</b>	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:	
<b>Trustees and Members:</b>	David Jordan OBE Mark Murphy Nigel Reader (resigned in October 2021) Sarah Field (appointed in August 2021)	
<b>Trustees:</b>	Alex Day Bandish Gudka Barbara Busby Pam Gilder Faith Lyons	
<b>Additional Members:</b>	Alison Bell Andrew Paterson Angela Seal Bruce Irvine Christopher Ian Pockett Darren John Worsley David Brocklebank Dr John Seager Fiona Charlotte Moore James Onions	Jenine Ruth Langrish June Stapley Kirsty Cunningham Miten Patel Richard Alan Barnes Richard Pearce-Thomas Sian Edwards Sir Edward Clay Tim James Wood Vaughan Pomeroy
<b>Senior management team:</b>	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](http://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
<b>INCOME FROM:</b>					
Donations and legacies funding	2	356	839	1,195	904
Charitable activities	3	-	-	-	-
<b>Total income</b>		<u>356</u>	<u>839</u>	<u>1,195</u>	<u>904</u>
<b>EXPENDITURE ON:</b>					
<b>Raising funds</b>					
- Donation and legacies funding	4	147	33	180	167
- Charitable activities	5	-	-	-	-
<b>Cost of raising funds</b>		<u>147</u>	<u>33</u>	<u>180</u>	<u>167</u>
<b>Charitable activities</b>					
Overseas programmes	6	97	656	753	590
Pioneering sand dams	7	23	35	58	48
<b>Cost of charitable activities</b>		<u>120</u>	<u>691</u>	<u>811</u>	<u>638</u>
<b>TOTAL EXPENDITURE</b>		<u>267</u>	<u>724</u>	<u>991</u>	<u>805</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>89</u>	<u>115</u>	<u>204</u>	<u>99</u>

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
<b>Fixed assets</b>					
Tangible fixed assets	8	1	3	1	3
<b>Total fixed assets</b>		<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>Current assets</b>					
Debtors	9	241	27	236	25
Cash at bank and in hand	10	766	765	766	765
<b>Total current assets</b>		<b>1007</b>	<b>792</b>	<b>1002</b>	<b>790</b>
<b>Liabilities</b>					
Creditors falling due within one year	11	(51)	(42)	(46)	(40)
<b>Net assets</b>		<b>957</b>	<b>753</b>	<b>957</b>	<b>753</b>
<b>Funds of the charity</b>					
Unrestricted funds	12	306	217	306	217
Restricted funds	12a	648	533	648	533
Property and equipment fund		3	3	3	3
<b>Total funds</b>		<b>957</b>	<b>753</b>	<b>957</b>	<b>753</b>

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
<b>A. Consolidated cashflow statement for the period ended 31 March 2022</b>				
<b>Cash generated from operating activities</b>				
Net cash used in operating activities	1	183	1	183
Interest received	-	-	-	-
<b>Cash flow from investing activities</b>				
Purchase of fixed assets	-	(3)	-	(3)
<b>Net increase/decrease in cash</b>	<b>1</b>	<b>180</b>	<b>1</b>	<b>180</b>

	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
<b>B. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>				
Net expenditure (as per the Statement of Financial Activity)	204	99	204	99
<b>Adjustments for:</b>				
Interest received	-	-	-	-
Depreciation	2	3	2	3
Movements between funds	-	-	-	-
Movement in debtors	(221)	97	(214)	99
Movement in creditors	16	(16)	9	(18)
<b>Net cash used in operating activities</b>	<b>1</b>	<b>183</b>	<b>1</b>	<b>183</b>

	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
<b>C. Analysis of cash and cash equivalents</b>				
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

<b>D. Analysis of changes in net funds</b>			
	As at 1st April 2021 £000	Cash flow £000	As at 31st March 2022 £000
<b>Net cash</b>			
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
<b>Total</b>	<b>100.00</b>	<b>296</b>	<b>100.0</b>	<b>315</b>

#### 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
<b>Expenditure on raising funds</b>				
Donations and legacies funding	47.7	141	45.3	143
Charitable activities	-	-	-	-
	<b>47.7</b>	<b>141</b>	<b>45.3</b>	<b>143</b>
<b>Expenditure on charitable activities</b>				
Overseas programmes	1.0	3	0.1	-
Pioneering sand dams	3.0	9	5.6	18
	<b>4.0</b>	<b>12</b>	<b>5.7</b>	<b>18</b>
<b>Governance</b>	<b>5.1</b>	<b>15</b>	<b>5.6</b>	<b>18</b>
<b>Support costs</b>				
Overseas programmes	33.5	99	38.9	122
Pioneering sand dams	9.7	29	4.5	14
Sub-total	<b>43.2</b>	<b>128</b>	<b>43.4</b>	<b>136</b>
<b>Total core costs allocation</b>	<b>100</b>	<b>296</b>	<b>100</b>	<b>315</b>

### 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	-
<b>Total support costs</b>	<b>128</b>	<b>136</b>

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
<b>Total support costs allocation</b>	<b>100.0</b>	<b>128</b>	<b>100.0</b>	<b>136</b>

**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
<b>Total governance costs</b>	<b>29</b>	<b>32</b>

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
<b>Total</b>	<b>6</b>	<b>7</b>

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
<b>Total governance costs allocation</b>	<b>100</b>	<b>29</b>	<b>100.0</b>	<b>32</b>

## 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**

- Restoring degraded lands to reduce rural poverty, Ethiopia
- Strengthening climate resilience of smallholder farmers, Malawi
- Restoring degraded lands to reduce rural poverty, Zimbabwe
- 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	<u>36</u>	<u>22</u>	<u>58</u>	<u>48</u>

2021 pioneering sand dams expenditure consists of £29k restricted and £19k unrestricted expenditure.

## 8. Tangible fixed assets

	2022 Total £000	2021 Total £000
<b>Cost or valuation</b>		
Opening balance	14	32
Additions	-	3
Disposals	-	(22)
Balance as at year end	<u>14</u>	<u>13</u>
<b>Depreciation</b>		
Opening balance	11	29
Charge for year	2	3
Disposals	-	(21)
Balance as at year end	<u>13</u>	<u>11</u>
Net book value as at year end	<u>1</u>	<u>3</u>

## 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	<u>241</u>	<u>27</u>	<u>236</u>	<u>25</u>

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	<u>766</u>	<u>765</u>



**11. Creditors: amounts falling due within one year**

	<b>Group 2022 £000</b>	<b>Group 2021 £000</b>	<b>Charity 2022 £000</b>	<b>Charity 2021 £000</b>
Creditors	10	13	8	14
Accruals	31	14	28	12
PAYE	6	5	6	4
Deferred income	4	10	4	10
<b>Total</b>	<b>51</b>	<b>42</b>	<b>46</b>	<b>40</b>

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

**11a. Deferred income**

	<b>2022 £000</b>	<b>2021 £000</b>
<b>Deferred income included above comprised:</b>		
Deferred income b/f	10	-
Resources deferred in the year	-	-
Amounts released from previous years	(6)	-
Deferred income c/f	4	10
<b>Total</b>	<b>8</b>	<b>10</b>

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**

	<b>As at 1st April 2021 £000</b>	<b>Incoming resources £000</b>	<b>Outgoing resources £000</b>	<b>Transfers £000</b>	<b>Total Movements £000</b>	<b>As at 31st March 2022 £000</b>
Unrestricted	217	356	(267)	-	89	306
Restricted	533	839	(724)	-	115	648
Property and equipment	3	-	-	-	-	3
<b>Total</b>	<b>753</b>	<b>1,195</b>	<b>(991)</b>	<b>-</b>	<b>204</b>	<b>957</b>

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)	-
<b>Total</b>	<b>533</b>	<b>-</b>	<b>839</b>	<b>(724)</b>	<b>115</b>	<b>648</b>

### 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)
<b>Total assets less current liabilities</b>	<b>306</b>	<b>648</b>	<b>3</b>	<b>957</b>



**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	<u>272</u>	<u>278</u>
Average number of employees	<u>7</u>	<u>6</u>

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	<u>1</u>	<u>1</u>

**15. Trustee expenses and key management personnel compensation**

	2022 £000	2021 £000
Travel	-	-
Other	-	-
Total	<u>-</u>	<u>-</u>

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 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 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**

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Sand Dams Worldwide  
7-14 Great Dover Street  
London  
SE1 4YR  
United Kingdom

## **Contacts**

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

**Email:** [team@sanddamsworldwide.org.uk](mailto:team@sanddamsworldwide.org.uk)  
**Website:** [www.sanddamsworldwide.org.uk](http://www.sanddamsworldwide.org.uk)

## **Social**

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**Facebook:** [Facebook.com/sanddamsworldwide](https://www.facebook.com/sanddamsworldwide)  
**Twitter:** [@sand\\_dams](https://twitter.com/sand_dams)  
**YouTube:** [Youtube.com/c/sanddamsworldwide](https://www.youtube.com/c/sanddamsworldwide)  
**LinkedIn:** [Linkedin.com/company/sand-dams-worldwide](https://www.linkedin.com/company/sand-dams-worldwide)  
**Instagram:** [SandDamsWorldwide](https://www.instagram.com/SandDamsWorldwide)

## **Charity registration number (England & Wales)**

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1094478  
Registered company number: 4432166