

A close-up photograph of a woman with a joyful expression, wearing a blue, red, and white patterned headscarf with long blue tassels. She is washing her hands under a stream of water flowing from a white plastic tap. The background is a bright, out-of-focus green landscape under a clear blue sky.

Annual Report 2022/23



**SAND DAMS
WORLDWIDE**

Restore
Rebuild
Regreen

formerly Excellent Development Limited

1 million sand dams for

0.5 billion people by 2050

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

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

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

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

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

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Photo: front cover

Nzisa Kyalo, member of Wendo kwa Nthei self-help group (southeast Kenya), collecting water from the shallow well that is connected to her community's sand dam.

Printed on 100% recycled paper.

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Josephine Mutaka, member of Mweleeli Cluster Development self-help group, with seeds she will use to grow drought-tolerant crops.

Lifetime achievements.

1,171,716

People with access to safe water

£15

Cost per person with safe water

1,308

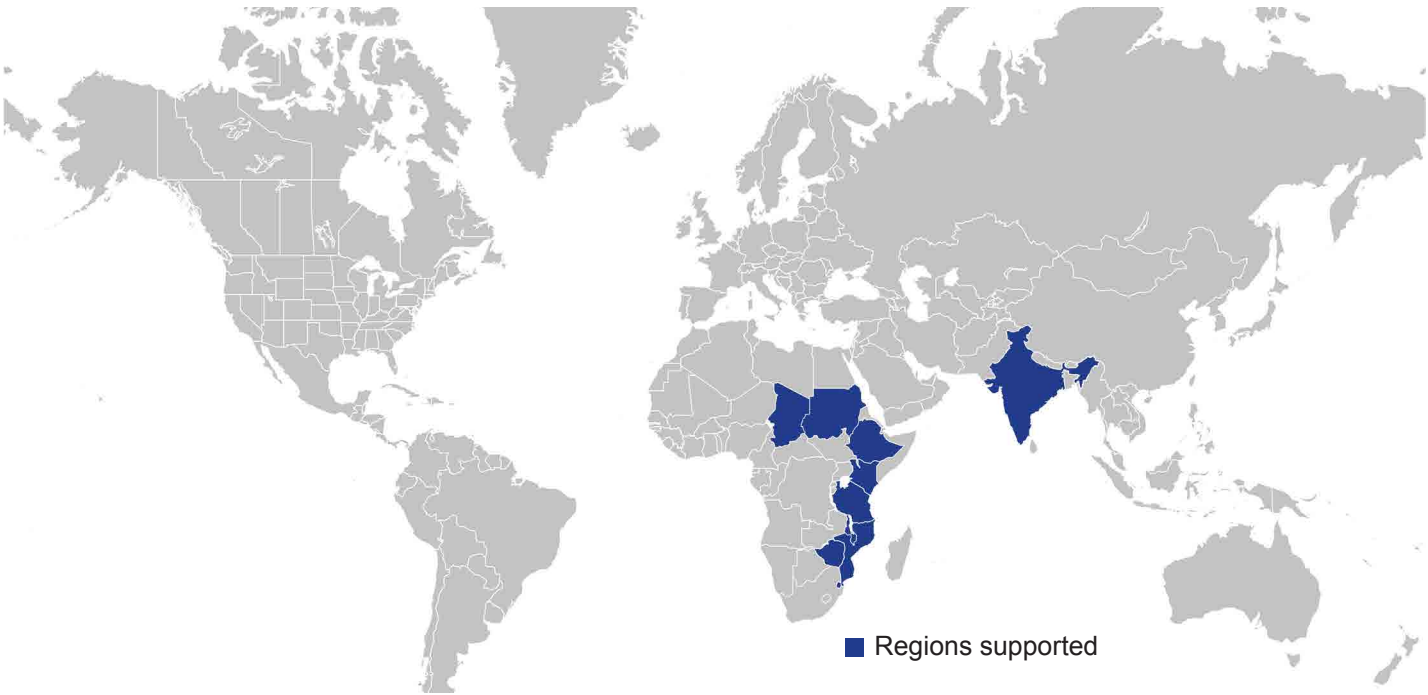
Sand dams enabled

£13,840

Cost per sand dam enabled

10

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



2022/23.

£1,182,467

Total income

£1,187,473

Charitable expenditure

A note from our Chairman.

“Thank you for championing sand dams - this simple but life-changing technology, so that millions more will be able to flourish for generations to come.”



I am delighted to report on another year of impactful sand dam projects that have helped so many more vulnerable dryland communities to transform their own lives and land, despite unpredictable extreme weather (including multiple failed rainy seasons in East Africa), and climate change.

Since 2002, we have enabled the construction of 1,308 sand dams, bringing clean water to over 1,171,000 people. We have also supported the planting of more than 1,217,000 trees, helping communities to rebuild, restore degraded land and regreen local environments.

In 2022/23, we supported the construction of 52 sand dams in southeast Kenya with our strategic partners, the Africa Sand Dam Foundation (ASDF), which exceeded our plan to build 50 sand dams. We have seen community members from Kyamuisu self-help group thrive following the installation of solar-powered water pumps to distribute sand dam water around their surrounding area (providing a water source for them but also nearby communities). We also launched our partnership with Ecosia (the tree-planting search engine) to plant 200,000 new trees in southeast Kenya with ASDF by the end of 2023.

We are pleased to have constructed another sand dam in Ethiopia, where we are working with our partners, Action for Development, and one in Zimbabwe, with our partners, Dabane Trust. Communities in both countries were also supported with environmental protection training to help reduce soil erosion, restore degraded land, and grow more crops.

Despite a succession of devastating cyclones in Malawi, we worked with Churches Action for Relief and

Development (CARD) to complete the final sand dam in our pilot programme. We are happy to report that all the sand dams built as part of this programme withstood the impact of the cyclones and subsequent floods, and communities have continued to access water from the dams. We will now be working on scaling up our work in Malawi.

In Mozambique, we enabled the construction of a further two sand dams with Micaia Foundation. And in Tanzania we completed the construction of the first sand dam of our pilot programme alongside partners, Sustainable Agriculture Tanzania (SAT). We look forward to building more sand dams with SAT in 2023/24.

We are also evaluating our sand dams for wildlife programme in Kenya's Tsavo National Park, working with partners Tsavo Trust, Kenya Wildlife Service and ASDF, before planning next steps.

Continuing with our objective to provide more remote learning and support for our partners to increase their sand dam skills and knowledge, our toolkit of training resources is now complete. This includes sand dam siting, designing and construction videos, a field guide and field manual.

Building on the work we have done to monitor and demonstrate the impact of sand dams (including assessing how our work is contributing to the UN's Sustainable Development Goals), we published our new impact report. You can read about this on page 14-15. With our research partners, we have collated years of data and reporting, and hope that supporters, old and new, will be inspired by this report, and motivated to help us reach our goal to enable 1 million sand dams for 0.5 billion people by 2050.

Finally, following the success of our sand dam volunteer expeditions with ASDF in 2022, we ran another one in June 2023 with a team of volunteers from Jersey (as part of the Jersey Overseas Aid Community Works Project 2023). These sand dam expeditions are an inspiring experience for all involved, and we look forward to running further trips in 2024.

Looking back at all we have achieved this year and to date, the many lives transformed, we thank all of the supporters, funders, partners, staff and trustees of Sand Dams Worldwide. Thank you for championing sand dams - this simple but life-changing technology, so that millions more will be able to flourish for generations to come.

A handwritten signature in black ink, which appears to read 'David Jordan'.

David Jordan OBE
Chairman

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

What we do

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

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

Our charitable objectives

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

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

Our purpose

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

Strategic objectives and public benefit statement

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

Our strategic objectives are to:

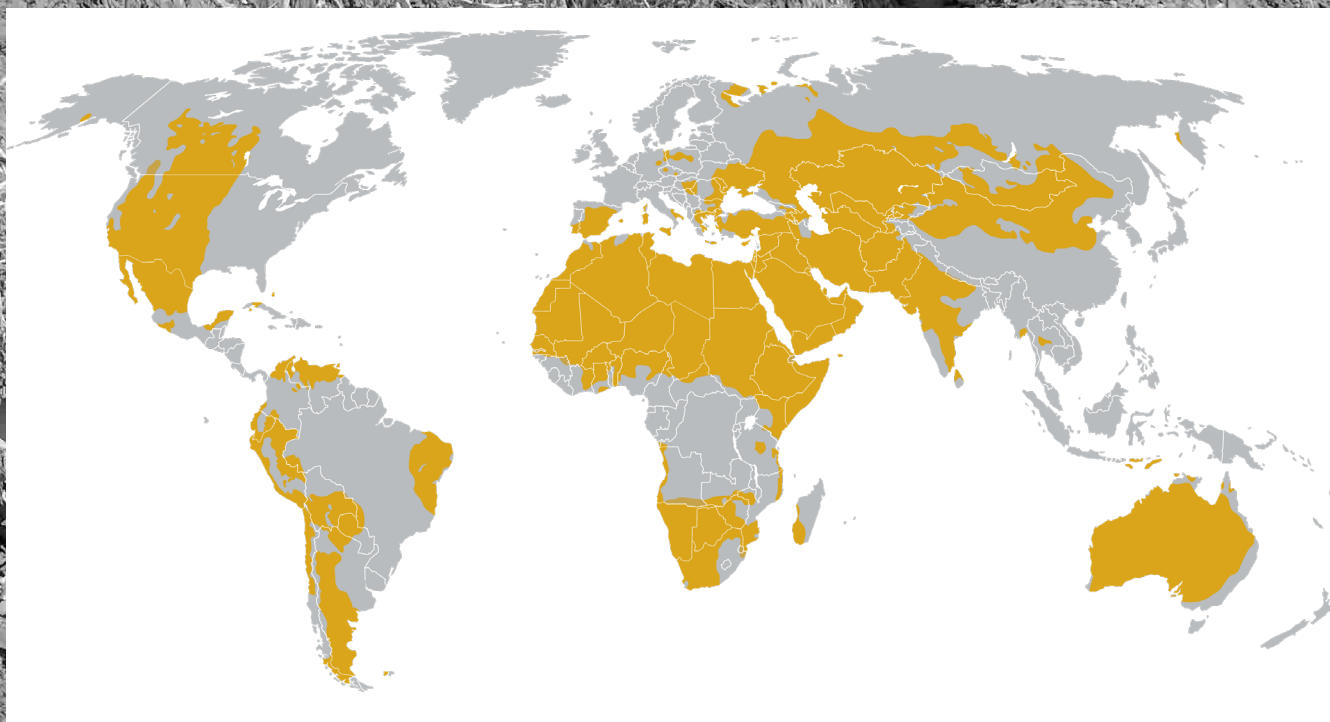
- Support communities in drylands worldwide to achieve water and food security through soil and water conservation and improved farming techniques, as enabled by sand dams.
- Promote community self-help as the critical factor in creating sustainable development.
- Establish sand dams as a key water supply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

The challenge with drylands and desertification.

Over 2 billion people depend on ecosystems in dryland areas.

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

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



People living in drylands manage:

41% of the world's land area.

50% of the world's livestock.

44% of the world's cropland.

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

Transforming lives through sand dams in a changing climate.

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

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

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

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

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

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

Increasing water stress

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

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

Farming and food security are under threat

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

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

Increasing health risks

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

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

Widening inequalities for women and girls

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

Increasing risk of conflicts and displacement

Water insecurity could multiply the risk of conflict. Food price spikes caused by

droughts can inflame latent conflicts and drive migration. Where economic growth is impacted by rainfall, episodes of droughts and floods have generated waves of migration and spikes in violence within countries.

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

Loss of water-related ecosystems

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

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

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

Economic impacts

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

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

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

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

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

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

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

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

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

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

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

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

Second, they are a local solution, providing communities with water at the point it is captured. This avoids the need for costly and energy-intensive schemes to transport water over long distances in water distribution systems or in vehicles.

By using less energy from fossil-based fuels they have a relatively low carbon footprint and contribute to the **mitigation** of future climate change. Securing local water supplies also allows the planting of trees that provide essential sources of food, shade and fuel, and by capturing carbon from the atmosphere also contributes to climate change mitigation.

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

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

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

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

Since 2002 we have enabled more than one million people to have year-round safe water close to home at an average cost of £15 per person.

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

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

Improved public health

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

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

Greater food security

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

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

Rising household incomes

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

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

Increased vegetation cover

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

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

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

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

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

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

Our vision

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

Our goals

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

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

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

We will:

- Fully evidence the impacts and benefits of sand dams, using work done by others and commissioned by ourselves. We need this to demonstrate that sand dams can deliver significant benefits at low cost on a long-term basis.

- Continue to review available evidence by evaluating work already published, and analysing historic data from the Africa Sand Dam Foundation, and others. The main outstanding priorities are:
 - The benefits and impacts on biodiversity and wildlife
 - Empowerment, emancipation, education
 - Groundwater recharge and salinity reduction
 - Human health
 - The effects on local microclimate, the mitigation of natural climatic fluctuations and the mitigation of climate change
 - Soil conservation
- Carry out further research and development where there are gaps in knowledge, both as part of our operational programmes and by developing partnerships with universities and other research institutions.
- Produce evidence-based manuals and guidance and training programmes to support communities and partners in the construction, management and maintenance of sand dams.
- Promote the use of sand dam technology as an alternative method of road crossings for seasonal rivers, both for public works and in wildlife reserves.
- Promote sand dams as a means of combating desertification, mitigating and adapting to the impacts of climate change, conserving biodiversity and enabling green economic growth.

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

We will:

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

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

We will:

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

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

We will:

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

Who we will work with

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

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

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

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

The funding we need to achieve our Strategy objectives.

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

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

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

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

We will know we are succeeding when...

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

Our Theory of Change: Model of development

Problem:

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

Approach:

Empowering dryland communities to transform their own lives

Inputs:

Holistic land management

Sand dams
Terracing
Tree nurseries

Rainwater harvesting solutions

Sand dams
School water tanks
Rock catchments

Climate-smart agriculture

Livestock productivity
Producing fruit & veg
Crop diversity

Outcomes:

Soil & water conservation

Water supply

Food production

Impacts:



Improved availability and accessibility of safe water



Climate change resilience



Improved access to education



Improved biodiversity



Reduced conflict between humans, and human - wildlife



Reduction of waterborne diseases, improved nutrition & diets



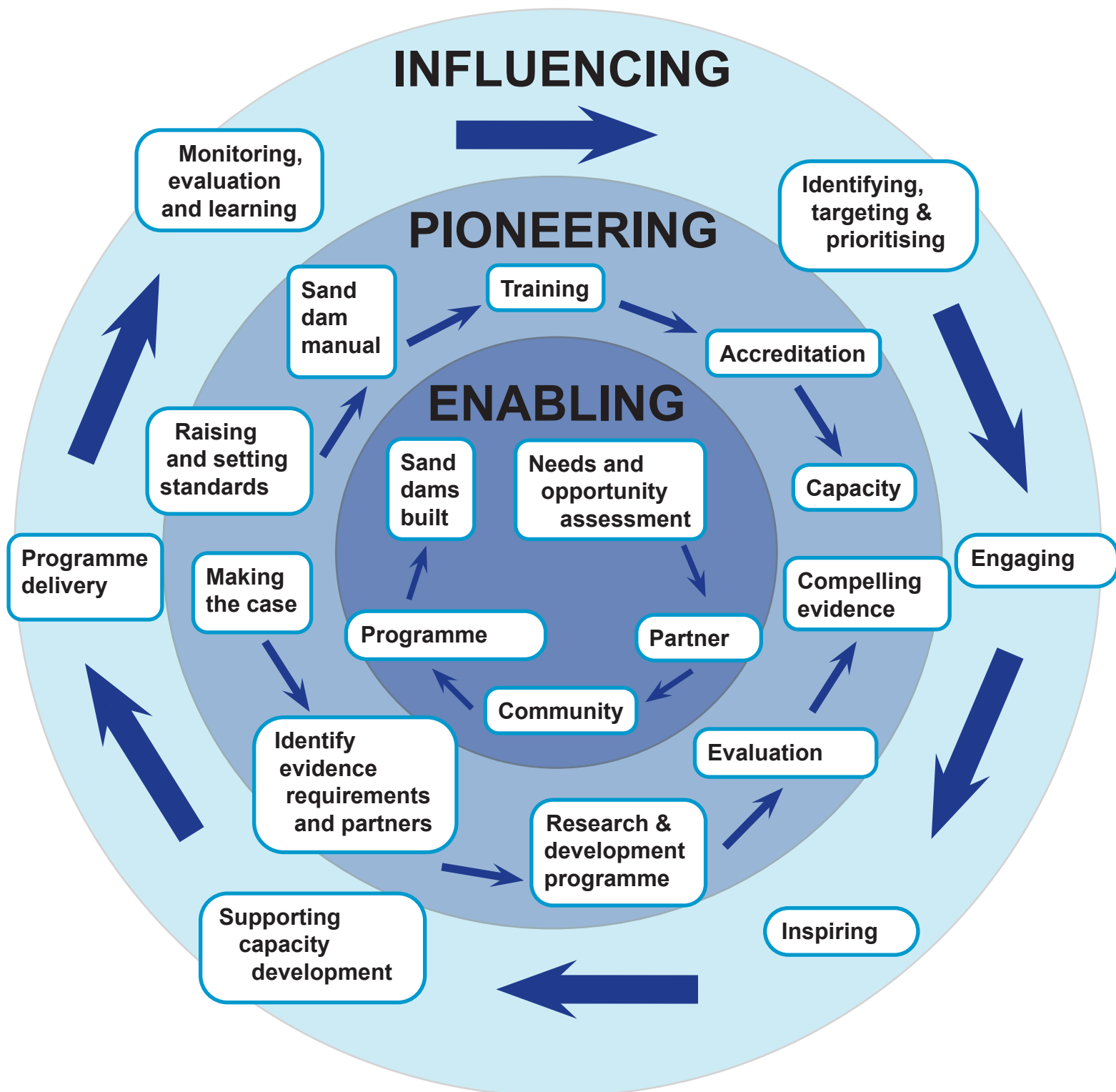
Food security



Increased incomes
Reduced costs
Increased value of assets



Our Theory of Change: Strategy



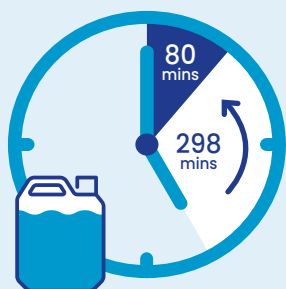
Our Vision: To support millions of the world's poorest people, by helping them to transform their own lives through water and soil conservation in drylands.

Transforming lives.

Here are some of our programme impacts since 2002. To read our full impact report, visit: www.sanddamsworldwide.org.uk/impact-report-2022



Water Availability:



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



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

Hygiene and Sanitation:

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



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

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



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

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





13%



13% reduction in households having to skip meals

23%



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



20%



20% reduction in households having to borrow food



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



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



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




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



85% increase in the number of women feeling **confident**.




241% increase in the number of women feeling **proud**.

A close-up portrait of a young man with dark skin and short, curly hair. He is looking slightly to the right with a serious expression. He is wearing a black t-shirt with red text that says "JUST DO IT" and a Nike logo. The background is a blurred mix of brown and green, suggesting an outdoor setting with trees and foliage.

“Previously we did not understand the importance of land conservation, but now with the training from the sand dam project, we know how to reduce the loss of soil, introduce new crops on our farms and increase greenness in the area.”

Esha Maki, Makecha community member, Ethiopia.

Financial review.



"We have had a big improvement on what we have harvested compared to previous years (before the sand dam). Now we are able to make profit and sell surplus produce which we use to pay our children's school fees... Now that we have water we are stress free, we bathe well, we cook well and we eat well."

Florence Musumbi, member of Utonyi Wa Kasengela self-help group, southeast Kenya.

We increased our charitable expenditure and grants to partners in 2022/23.

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

We achieved 97% of our income target for the year, generating income of £1,183k compared with £1,195k the previous year. Total expenditure increased by 39% to £1,375k with charitable expenditure also increasing by 46%. Our reserves increased to £363k in 2022-23 from £306k in 2021-22 driven by a 14% increase in unrestricted income.

During the year we secured restricted income of £778k, a 7% decrease from £839k the previous year and ended the year with a planned deficit of £192k (2021/22: £204k surplus). The deficit is due mainly to a 41% increase in restricted expenditure on our overseas programmes.

	2022/23 actual £000	2021/22 actual £000	2021/22 to 2022/23 Movement	%
Total income	1,183	1,195	(12)	(1)
Total expenditure	1,375	991	(384)	(39)
(Deficit)/surplus	(192)	204	(396)	

Expenditure

Overall expenditure for the year ended 31 March 2023 was £1,375k, an increase from £991k the previous year. We spent 46% more than last year on charitable activities, an increase from £811k to £1,188k. This year we increased our core costs by 5% due to inflation-linked pay increases. There was also a 1% increase in the cost of raising income as a percentage of total income raised in the year.

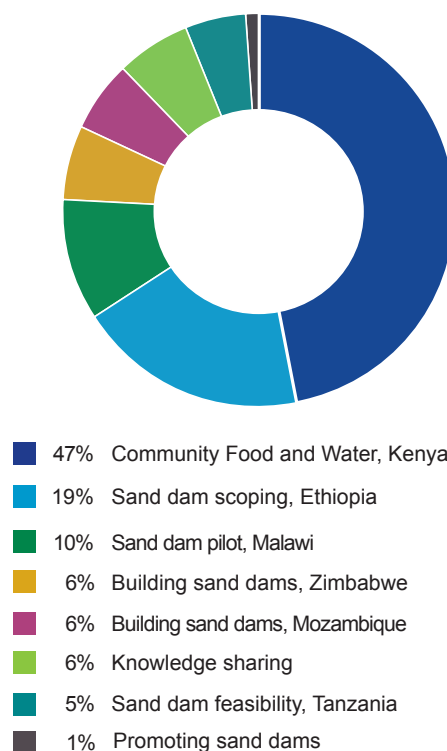
We increased our support to overseas programmes by 46% from £753k in 2021-22 to £1,102k in 2022-23. This year we progressed dam building as well as other activities across our pilot programmes in Ethiopia, Malawi and Mozambique that had been delayed due to COVID-19. We also completed the first sand dam in our new pilot in Tanzania.

Overall, we spent £28k more than last year on pioneering expenditure due to a 43% and 100% increase in knowledge sharing expenditure and promoting sand dams respectively. Our knowledge sharing expenditure includes the costs for an international workshop delivered in Ethiopia that focused on the role sand dams can have in supporting land conservation. This year we were not able to develop any new research projects due to the lack of funding, however we plan to invest in developing research projects in 2023/24.

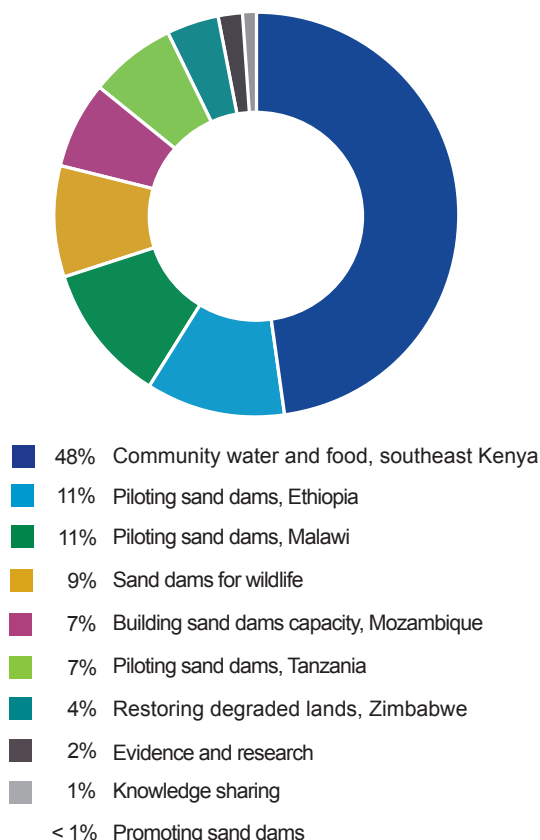
Charitable expenditure as a % of total expenditure

	2022/23 £000	2022/21 £000
Total spend on charitable activities	1,188	811
Total spend	1,375	991
Ratio	86%	82%

2022/23 Actual charitable expenditure: £1,188k



2022/23 Planned charitable expenditure: £1,192k



Income

Income for the year ended 31 March 2023 amounted to £1,183k compared with £1,195k in the previous year.

This was 1% lower than the previous year with increases in income from Trusts & Foundations (4%), Individual Giving (3%), Corporates (230%) and Expeditions (100%) with decreases in income from Small Governments (60%) and Rotary (42%).

Small Governments income decreased to £110k in 2022-23 from £275k in 2021-22. This year we received a smaller grant instalment of £74k (2021/22 £106k) from Jersey Overseas Aid (JOA) to complete our sand dam pilot in Ethiopia. We did not require additional funding from JOA to complete our pilot in Malawi as we utilised funds from the £66k grant installment received the previous year. Small Government income also includes a £35k Guernsey Overseas Aid Commission grant to co-fund our programme in Zimbabwe.

Trusts and Foundations income was boosted by £90k from Medicor Foundation: the second installment of a £350k three-year grant supporting our work to increase food and water security in Kenya. We are also pleased to share that we received £113k from Mr and Mrs Butt, through The Calleva Foundation which is the second installment of a three-year grant also for our programme in Kenya.

Income raised from charitable activities this year includes a £65k donation from JOA to fund a sand dam expedition in Kenya in June 2022. A further £15k was raised from the September 2022 Sand Dams Worldwide expedition in Kenya.

Income stream mix

	2022/23 Total £000	2021/22 Total £000	% Variance
Small Governments & institutions	110	275	-60%
Corporates	89	27	230%
Trusts & foundations	566	545	4%
Rotary	25	43	-42%
Individual donors (including legacies)	311	303	3%
Other income (including expedition income)	82	2	3950%
Total income	1,183	1,195	-1%

Where every £ went in 2022/23

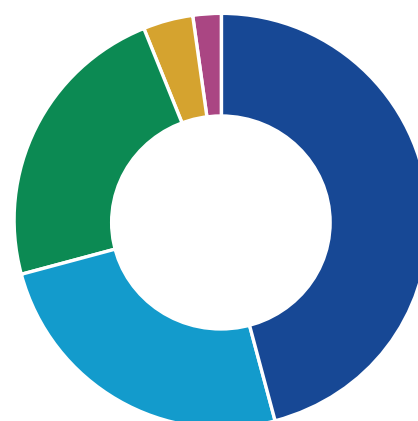
For every pound Sand Dams Worldwide raised in 2022/23, **86p** went directly to our charitable activities:

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

14p was spent on raising more funds for our work – which has succeeded in securing large grants for the next financial year, and developing new funder relationships to strengthen our funding mix going forward.

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

Income stream mix: 2022/23



51%	Trusts & Foundations
28%	Individual donors
10%	Small Governments & Institutions
8%	Other income
2%	Rotary

Where every £1 went in 2022/23



41p	Community water and food, southeast Kenya
17p	Sand dam pilot, Ethiopia
14p	Costs of generating funds
9p	Sand dam pilot, Malawi
6p	Pioneering sand dams
5p	Building sand dams capacity, Mozambique
5p	Restoring degraded drylands, Zimbabwe
3p	Sand dam pilot, Tanzania
< 1p	Sand dams for wildlife, Kenya

Donation and legacies fundraising

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

These costs are spread over the differing income streams.

	2022/23 Total £000	2021/22 Total £000
Small governments & institutions	33	34
Trusts & foundations	54	70
Rotary	7	9
Individual donors	63	65
Corporate	3	2
Community fundraising	-	-
Total	160	180

Fundraising targets

The Charity achieved 97% of its fundraising target of £1,214k for the year. The increased funding from Trust and Foundations, individuals, Corporates and Expeditions was offset by the decreases from Small Governments and Rotary.

	2022/23 actual £000	2022/23 target £000	% achieved
Small governments & institutions	110	337	33%
Trusts & foundations	566	470	121%
Individual donors	311	250	124%
Rotary	25	50	50%
Corporates	89	30	297%
Expeditions	80	73	110%
Other	2	4	25%
Total	1,183	1,214	97%

Fundraising cost as a percentage of 2022/23 total donation and legacies income

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

The total cost of raising voluntary income as a percentage of 2022-23 total donations and legacies income stands at 15%. This is the same as the previous financial year.

	2022/23 £000	2021/22 £000
Cost of raising donation and legacies income	160	180
Donation and legacies income	1,103	1,195
Ratio of spend to income	15%	15%

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by Sand Dams Worldwide for a specific purpose. Restricted funds have decreased by £249k from £648k at the end of 2021-22 to £399k at the end of 2022-23 due to a 42% increase in restricted expenditure from £724k last year to £1,027k this year.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of Sand Dams Worldwide Ltd and which have not been designated for other purposes. Unrestricted funds have increased by £57k to £363k at the end of 2022-23 from £306k in 2021-22.

Reserves policy and going concern statement

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

	2021/22 actuals months	2022/23 actuals months	Better/Worse than minimum target months	2023/24 Budget months	Better/Worse than minimum target months
Reserves vs annual core costs (Policy 6 months)	11.3	11.1	5.1	12.03	6.03

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

Our reserves increased by £57k due to a 14% increase in unrestricted income. Recognising that it would be challenging to raise unrestricted funds given the cost of living crisis and rising inflation, we continued to invest in developing more sustainable funding sources by reactivating lapsed donors, converting trusts to multi-year funders where possible and seeking new trusts, major donors and corporate support. With the expansion of our work into new countries we remain focused on developing new funding opportunities to cover our long-term programme funding needs over the coming years.

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

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

	2021/22 actuals months	2022/23 actuals months	Better/Worse than target months	2023/24 Budget months	Better/Worse than target months
Available funds vs annual expenditure (Policy 4-8 months)	11.64	6.72	0.72	4.68	-1.32

The Consolidated Balance Sheet shows current assets of £765k. The Trustees have reviewed the circumstances of the Group, and consider that adequate resources continue to be available to fund the activities of the Group for the foreseeable future. The Trustees are of the view that the Group is a going concern.

Risk management

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

- Seek to identify the major risks facing the charity.
- Assess the likelihood and severity of the risks involved.
- Review the existing controls and actions that the charity has in place to mitigate the risks.
- Identify and implement any further actions required to limit risk.
- Identify current and emerging risk and impacts associated with COVID-19 and implement both long and short-term measures to ensure business continuity.

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

- Overseas political situations can disrupt the work being undertaken through our grant funding. This risk is mitigated by expanding the breadth of its activities to more countries.
- 48% of our income comes from Trusts and Foundations, 26% from individuals and 9% from small governments, while the remainder comes from corporates and Rotary clubs within Rotary International Great Britain and Ireland. A lack of diversity and the financial implications if one or more of these grants stops provides a revenue risk to the organisation. Measures are now in place to increase and diversify our funding.

Investment powers and policy

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

Grant management policy

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

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

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

Fundraising statement

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

Overseas programmes.



Pamela Rashid Gailanga, Iyenge community member, Tanzania.

Community water & food – southeast Kenya.



Members of Taa Wa Kiuukuni self-help group members, southeast Kenya, with seeds they'll use to grow drought-tolerant crops.

A long walk for water

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

Creating opportunity and hope

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

To date we have enabled the construction of 1,187 sand dams, 15 rainwater harvesting rock catchments, and 208 school water tanks, bringing safe water close to home for 1,063,253 people.

About our partner

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

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

Major donors

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



This year ASDF were able to complete the construction of 52 sand dams across the Makueni, Machakos and Kitui counties of Kenya.

This is higher than originally planned and continues ASDF's focus on investment in larger sand dams. These dams have provided an additional 32,243 people with access to clean water close to home.

Sand Dams Worldwide also supported ASDF in the construction of 2 school water tanks, providing clean water for 350 school children at the school itself, reducing the burden on young people to find water to bring to school each day.

This year ASDF also implemented a solar water pipeline, the first to be constructed through our joint partnership.

The continued failure of the rains in Kenya has severely impacted farmers across the country, reducing harvests and making it more and more challenging for families to meet their needs through their own agricultural production.

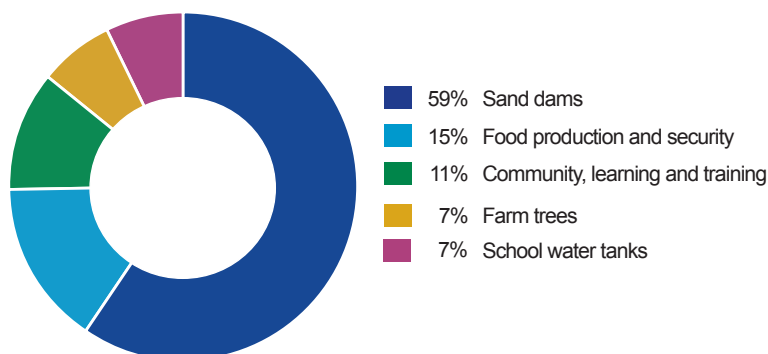
This highlights the importance of installing sustainable rainwater harvesting solutions such as sand dams, implementing water conservation measures such as terracing and providing farmers with training in conservation agriculture and drought tolerant crop production so that they can improve their land and their livelihoods.

2022/23 Plans

£613k	50	5	11,500
Investment	Sand dams built	School water tanks	People with safe water

2022/23 Achievements

£563k	52	2	32,243
Investment	Sand dams built	School water tanks	People with safe water



2023/24 Plans

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

Sand dams for wildlife.



A sand dam in Tsavo National Park, Kenya.

Fragile ecosystems and critical land for wildlife

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

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

Transforming lives of people, livestock and wildlife

In 2015 we started working in the Northern Rangelands in Kenya to deliver a sand dam programme for the benefit of people, livestock, and wildlife. This was the first time we had constructed sand dams to benefit wildlife as well as people. Following a successful programme working with Lekurruki Conservation Trust (LCT) and The Northern Rangelands Trust (NRT), with whom we constructed 14 sand dams, benefiting 10,400 people, their livestock and the large wildlife population living in the area, we are now developing a sand dams for wildlife programme in Tsavo National Park. This is in partnership with the Africa Sand Dam Foundation, Tsavo Trust and Kenya Wildlife Service.

About our partner

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

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

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

Major donors

Ernest Kleinwort Charitable Trust and funds raised through The Big Give.



Elephant drinking water in Tsavo National Park, Kenya.

To date 9 sand dams have been constructed in Tsavo National Park, 3 of which we have directly funded, and the last of these was built in May 2022.

This region of Kenya has experienced an intense and prolonged drought, with the rains having failed for the past four years. Therefore, the dams have not yet had the chance to start the process of maturing and providing water to the local wildlife population.

We are currently waiting for this part of Kenya to receive good rains, and for the dams to mature so that we can assess their effectiveness in this area, and to understand any adjustments that may need to be made. However, once mature, we fully expect the sand dams to start providing water and delivering against the planned objectives:

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

The lack of rains further emphasises the importance of this programme to build structures that ensure any rain is captured and stored where it falls providing long term benefits for the wildlife populations; as well as supporting the restoration and re-greening of this important ecosystem.

2022/23 Plans

£110k **5**
Investment Sand dams
built

2022/23 Achievements

£2k **0**
Investment Sand dams
built

2023/24 Plans

The main focus for 2023/24 will be to evaluate the dams (once they have started to mature), and determine if any adjustments to design and delivery are required, taking into consideration local context, including less rainfall, the impact of severe drought and the impact of elephants on the vegetation around the riverbanks.

Once we have been able to evaluate the dams, we also plan to site, design, and construct an additional 5 sand dams across the National Park.

£30k **1**
Investment Sand dam
built

Scaling up sand dams – Ethiopia.

“Before the sand dam it used to take me 5 hours to collect water, now I can do it within minutes. And the local water supply means we are able to grow vegetables such as chillis, onions, tomato, and sweet potato... this was not the case before. We’re seeing big changes, to our lives and our farms.”

Bargi Bura, Mukecha community member, Ethiopia.

Living in extremes

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

Implementing a new project

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

About our partner

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

Major donors

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



This year we have completed the construction of one sand dam, and started the construction of a second dam in southern Ethiopia. This second dam will be completed during 2023/24.

This brings the total number of sand dams constructed as part of our pilot programme to three, with the fourth underway. These sand dams are already providing the local communities with a year-round local source of clean water which, particularly in the context of the severe drought which has been affecting the region, is hugely significant.

In addition to the sand dams, communities here have been implementing a range of environmental conservation measures to reduce soil erosion, help regenerate degraded land, and in turn enable communities to grow more crops and pasture. Over 430 hectares of land have been restored by environmental protection measures. What's more, over 7,200 trees have been planted, providing an additional source of food and income for community members.

This year, in partnership with Action for Development we also hosted a workshop in Ethiopia, focused on sand dams and the role they can have in supporting conservation works. Attendees included some of our partners, other international and Ethiopian NGOs, academic organisations, and local government officials.

The workshop was very well received, with lots of discussions, knowledge and idea sharing amongst all the participants, as well as potential opportunities for future collaborations and opportunities to scale up sand dams.

2022/23 Plans

£246k	2	4,800
Investment	Sand dams built	People with safe water

2022/23 Achievements

£226k	2	1	1,158
Investment	Sand dams funded	Sand dam built	People with safe water

2023/24 Plans

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

Piloting sand dams – Tanzania.



The Iyenge community completing their sand dam, Tanzania.

Potential for sand dams in a new region

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

Feasibility study

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

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

About our partner

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

Major donors

Medicor Foundation.



Peter Chiswagali, Iyenge community member, Tanzania.

We successfully completed the first full year of this three-year programme, the highlight of which was the construction of the first sand dam with SAT. Prior to building the dam, SAT's newly appointed sand dam team attended a two-week residential sand dam training course in Kenya, delivered by our strategic partners, the Africa Sand Dam Foundation.

This residential training was the first step to the SAT team becoming certified in sand dam siting, designing, and construction. Over the next two years the team will construct four sand dams, with hands-on support and training provided by ASDF. It is expected that by the end of the project, SAT will have acquired the skills and experience required to site, design, and construct sand dams without any external support.

The key activities during 2023/24 are to construct a further two sand dams, and for the SAT team to continue their training.

2022/23 Plans

£34k
Investment

1
Sand dam
built

662
People with
safe water

2022/23 Achievements

£56k
Investment

1
Sand dam
built

2100
People with
safe water

2023/24 Plans

£91k
Investment

2
Sand dams
built

3,780
People with
safe water

Community water & food – Mozambique.



The Nhamatiquiti community at their completed sand dam, Tambara District, Mozambique.

Unreliable rain

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

A cost-effective solution

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

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

We are therefore working with Micaia Foundation to pilot sand dams in this province with the aim of developing a longer-term programme.

About our partner

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

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

Major donors

Jersey Overseas Aid Commission and Fondation Ensemble.



The Mozambique pilot was able to move forward successfully this year and the Micaia Foundation, working closely with our strategic partners ASDF, completed the construction of two sand dams. To our knowledge these are the first two sand dams to have been constructed in Manica Province and their successful completion is raising interest amongst local community members and decision makers.

Once mature these dams will play a key role in improving water access and security for local communities. Data from our baseline surveys of participating communities has shown that in some areas community members can spend over 10 hours queuing for water during the dry season, taking valuable time away from farming and other income generating activities.

Work to build the capacity of the Micaia Foundation in the siting, design and construction of sand dams has also advanced well with members of the Micaia team completing training with ASDF in Kenya this year.

In 2023/24 we will be completing the Mozambique pilot programme, constructing two further sand dams with communities in Manica Province, as well as completing an external evaluation of this project.

2022/23 Plans

£76k

Investment

3

Sand dams
built

5,085

People with
safe water

2022/23 Achievements

£67k

Investment

2

Sand dams
built

3,876

People with
safe water

2023/24 Plans

£101k

Investment

2

Sand dams
built

2,700

People with
safe water

Restoring degraded lands with sand dams – Zimbabwe.



Nkumbu community's sand dam, Zimbabwe.

Dwindling resources

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

A focus on land

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

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

About our partner

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

Major donors

Guernsey Overseas Aid and funds raised through The Big Give.



Nathi community members using their Rowa hand pump to collect water from their local sand dam, Zimbabwe.

This year we have supported another community in Gwanda district of Matabeleland (southern Zimbabwe) to construct a sand dam. Prior to constructing their sand dam, 67% of surveyed households reported having to travel for more than one hour to access water, therefore this sand dam is playing a critical role in providing a year-round source of clean water close to home for this community.

Alongside constructing their sand dam, the community here have been trained in environmental protection and conservation farming, helping to ensure they have resilient, sustainable livelihoods. They have since implemented a variety of measures including constructing gabions and stone silt traps, as well as planting live material such as aloe, to help slow down the rate of soil and water runoff, and help protect the area from further erosion.

The community also established a woodlot where 200 trees are being planted, with support from the local Forestry Commission, who conducted training in tree planting and forest management.

36 households also took part in Participatory Health and Hygiene Education training, covering topics such as hand hygiene and safe water storage, to help improve hygiene and sanitation amongst the community members.

2022/23 Plans

£52k	2	1,320
Investment	Sand dams built	People with safe water

2022/23 Achievements

£66k	1	836
Investment	Sand dam built	People with safe water

2023/24 Plans

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

Piloting sand dams – Malawi.



Nyanthumbi community members construct gabions (trenches filled with stones secured with wire casing) that help to reduce soil erosion and reverse the formation of gullies, Malawi.

A region of extremes

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

Sand dams in a new region

This year we completed our pilot project, which introduced sand dams to Malawi, and resulted in the first three sand dams in Malawi being constructed; providing three communities with a year-round supply of clean water. Following the success of this pilot programme, we are now scaling up this project to move into a new district to support

three new communities, as well as continuing to support the first three communities, to enable them to become food and water secure.

About our partner

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

Major donors

Jersey Overseas Aid Commission and Guernsey Overseas Aid.



Nyanthumbi tree nursery, Malawi.

Despite the challenges of the last few years with the coronavirus pandemic, and Malawi being hit by three large cyclones that resulted in widespread flooding, causing significant damage, and sadly, loss of life, together with CARD we have been able to construct the final sand dam, and successfully complete this project.

All three sand dams are providing water for community use, and together with the trainings and support the community have received in soil conservation and sustainable agriculture, communities have been able to transform their lives and move towards being water and food secure.

Other activities completed this year included the planting of 54,197 trees across the three communities, with a further 3,000m of land protected with environmental protection measures.

We have now completed an external evaluation of this project, which confirmed that despite the challenges faced, it was successful and is bringing much benefit to the three communities. Findings included; ***“The project has contributed to significant and highly relevant and appropriate outcomes in each of the three communities, including access to clean drinking water, knowledge and awareness about WASH practices, and the introduction of improved early maturing crop varieties.”***

Scaling up

We are now in the first year of a new three-year programme to scale up sand dams in Malawi and build the capacity of CARD in delivering sand dam programmes. This year we will be constructing one sand dam, supporting the community with climate-smart agriculture and implementing appropriate environmental protection measures. We will also build the capacity of the CARD team to enable them to become certified in sand dam siting, designing, and construction.

2022/23 Plans

£173k	1	1,119
Investment	Sand dam built	People with safe water

2022/23 Achievements

£122k	1	2,926
Investment	Sand dam built	People with safe water

2023/24 Plans

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

Pioneering sand dams.

"When I think of our sand dam it makes me really happy. We are very grateful for all the training we have received. And thanks to the water from the sand dam our lives and our health have already improved. You can also see big differences in the area due to all the new crops, trees and grass we are growing."

Diana Nduku Muinde, Wambiti self-help group member, southeast Kenya.

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

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

Evidence and research

This year in addition to continuing our partnership with Cranfield University, we have developed a new partnership with the Horn of Africa Regional Environment Centre and Network (HOAREC-N), who are based in Ethiopia. We plan to work with HOAREC-N to deliver research to better demonstrate and understand the impact of sand dams on the surrounding environment.

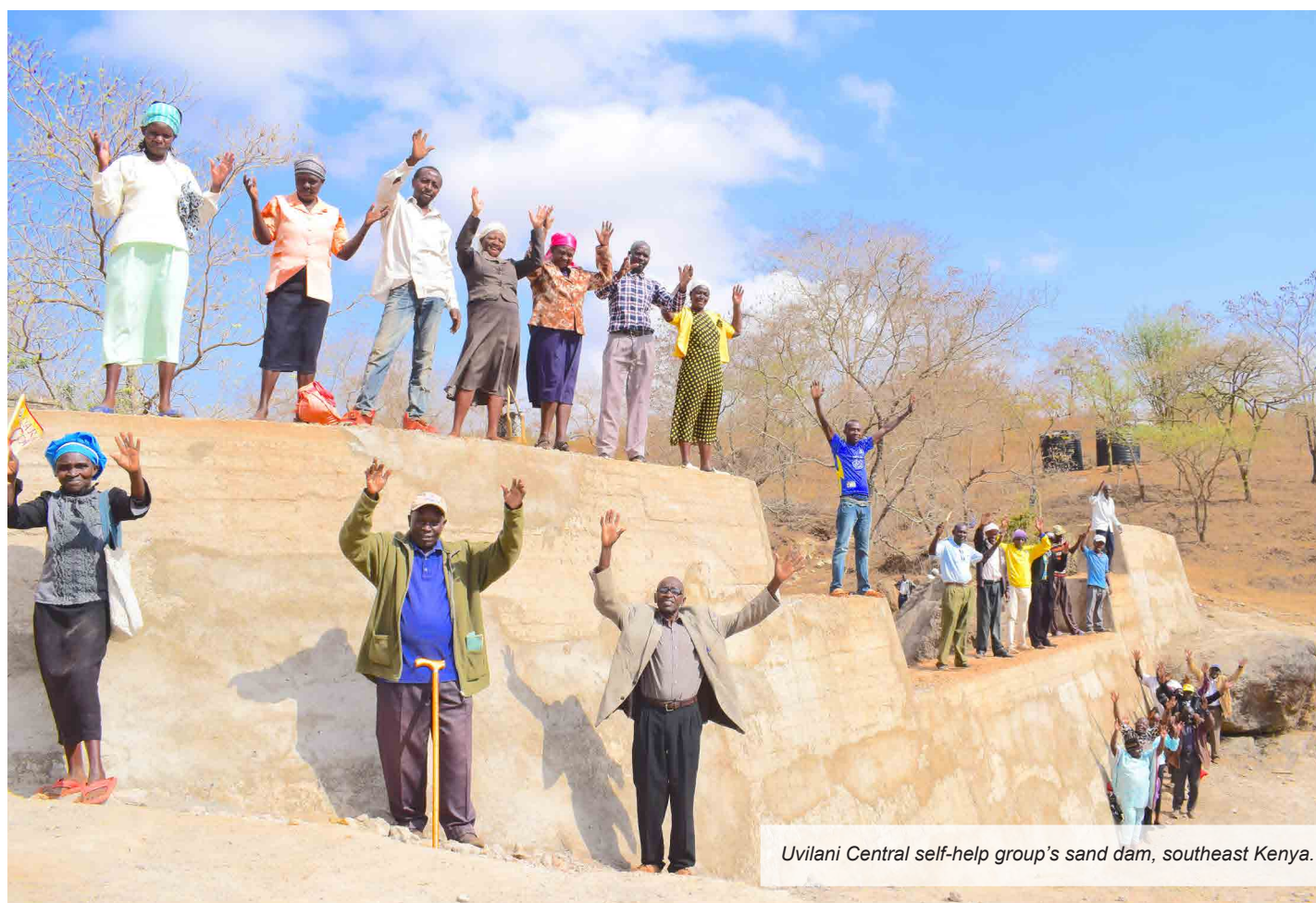
This year we were delighted to publish our Impact Report, which sets out the key benefits that sand dams have brought to the communities we work with, and their alignment to the UN Sustainable Development Goals.

Promoting sand dams

This year we completed our pilot project in Malawi, where we introduced sand dams to the country for the first time. The success of this project has generated a lot of interest in sand dam technology, and how it can support the country's rural communities, including from Malawian national government departments. The next step will be to continue scaling up sand dams across Malawi (and in other countries) and to engage with national governments whenever the opportunity arises, to advance the case for sand dams and the benefits they can bring to rural dryland communities.

Knowledge sharing

This year we supported three of our partners to formally start the process of becoming a certified partner and achieve certification in siting, designing and construction of sand dams. The three partners are at different stages in the process, but all have completed a two-week residential training in Kenya, and are currently siting, designing, and constructing sand dams in their own countries with the technical support of ASDF. It is hoped that by March 2024, two of the three will be fully certified, and have the capacity and skills to deliver sand dam programmes without the need for external support.



Uvilani Central self-help group's sand dam, southeast Kenya.

2022/23 Achievements

One of this year's main achievements was the delivery of a three-day international Sand Dam workshop in Ethiopia. The workshop involved 22 representatives from a variety of organisations, including Ethiopian NGOs, International NGOs, and Ethiopian Government. It was very well received, with one participant saying: ***"Sand dams were not familiar to my organisation, but after this workshop my plan is to influence everyone that there is a solution for the dryland community"***. The other significant achievement was the completion and publication of our Impact Report, which celebrates 20 years of supporting communities with sand dam technology.

2023/24 Plans

- Secure the funds to start a research study designed to evaluate the impact of sand dams on local Biodiversity
- Secure the funds to deliver a Cost Benefit Analysis of Sand dams, which will be critical to influencing Governments and policy makers
- Have at least one partner organisation certified by the end of March 2024.
- Start a scoping and feasibility study into scaling up sand dams in South America

2022/23 Plans

£76k

Investment

2022/23 Achievements

£86k

Investment

2023/24 Plans

£50k

Investment

What we have done so far

264
People trained

£1,531
Investment

46
Organisations supported

Friends of Sand Dams Worldwide.

In 2022/23, we were delighted to have the exceptional support of the following donors, who each donated £30,000 or more:

Dashlight Foundation.
Fondation Ensemble.
Guernsey Overseas Aid.
Jersey Overseas Aid Commission.
Medicor Foundation.
Mr and Mrs Butt, through The Calleva Foundation.
The Dulverton Trust.
The EQ Foundation.
Vulcan Engineering Ltd.

Angelina Muthoka and Agnes Mwende, members of Muunguini self-help group, southeast Kenya.



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

Advocates for International Development.
 Andrews Charitable Trust.
 Barclays Isle of Man.
 Blandford Lake Trust.
 Charles Hayward Foundation.
 Dashlight Foundation.
 Ernest Kleinwort Charitable Trust.
 Fondation Ensemble.
 Four Acre Trust.
 François Abellard.
 Guernsey Overseas Aid.
 Isle of Man Government.
 Jersey Overseas Aid Commission.
 Joffe Charitable Trust.
 Just a Drop.
 Margaret Hayman Charitable Trust Fund.
 Medicor Foundation.
 Melinda Lowis.
 Mennonite Central Committee.
 Mitsubishi Corporation Fund for Europe & Africa.
 Mr & Mrs Butt, through The Calleva Foundation.
 Newfield IT.
 Noel Buxton Trust.
 Patel Family & Avenue Healthcare.
 Private Public Ltd.
 Rita and David Slowe Charitable Trust.
 Rotary Clubs within Rotary International in Great Britain & Ireland.
 S.G. Lancaster.
 Schrodgers.
 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.

Charity number:	1094478
Company number:	4432166
Registered office:	5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE
Operational address:	Sand Dams Worldwide, 7-14 Great Dover Street, London, SE1 4YR
Our contact details:	
Telephone:	Mob: +44 (0)7596 225 677 Tel: +44 (0)20 3096 7861
E-mail:	team@sanddamsworldwide.org.uk
Website:	www.sanddamsworldwide.org.uk
Our advisors:	
Auditors:	Haines Watts Birmingham LLP 5-6 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE
Bankers:	The Co-Operative Bank plc PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT
Patrons:	The Lady Katherine Rockley
Directors and Trustees:	The directors of the charitable company (the Charity) are its Trustees for the purpose of charity law. The Trustees and officers who have served during the year or appointed or resigned since the year end were as follows:
Trustees and Members:	David Jordan OBE Mark Murphy Sarah Field
Trustees:	Alex Day Bandish Gudka Barbara Busby Pam Gilder Faith Lyons (resigned in May 2023)
Additional Members:	<div>Alison Bell</div> <div>Andrew Paterson</div> <div>Angela Seal</div> <div>Bruce Irvine</div> <div>Christopher Ian Pockett</div> <div>Darren John Worsley</div> <div>David Brocklebank</div> <div>Dr John Seager</div> <div>Fiona Charlotte Moore</div> <div>James Onions</div> <div>Jenine Ruth Langrish</div> <div>June Stapley</div> <div>Kirsty Cunningham</div> <div>Miten Patel</div> <div>Nigel Reader CBE</div> <div>Richard Pearce-Thomas</div> <div>Sian Edwards</div> <div>Sir Edward Clay</div> <div>Tim James Wood</div> <div>Vaughan Pomeroy</div>
Senior management team:	David Jordan OBE (Chairman) Judith Eaton (Chief Operating Officer) Christine Whinney (Head of Programmes)

Governing document

Sand Dams Worldwide Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26 October 2002. It is registered with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 24 members, each of whom agrees to contribute up to £10 in the event of the charity winding up.

Appointment of Trustees

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

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

Any connection between a Trustee or senior manager of the Charity with the overseas partners or suppliers used to achieve the Charity's objectives must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported. The Charity has close relationships with Africa Sand Dam Foundation in Kenya which shares the Charity's vision for the pioneering of sand dams worldwide, and actively promotes the work of the Charity. Other partners include Action for Development in Ethiopia, Sustainable Agriculture Tanzania in Tanzania, Dabane Trust in Zimbabwe, Micaia Foundation in Mozambique, Churches Action in Relief and Development in Malawi and Tsavo Trust who provide support in Tsavo Conservation Area in southern Kenya. A summary of transactions with these partners, is set out in Note 6 to the financial statements.

Pay policy for senior staff

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

Trustees' responsibilities

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

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

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

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

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

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charity and the Group, and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations made thereunder. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have confirmed that, so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Appointment of auditors

The auditors, Haines Watts Birmingham LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

This report was approved and authorised for issue by the Trustees on 13th September 2023 and signed on its behalf by:



David Jordan OBE, Chairman

Financial statements.



Mary Wambua, Kasunguni Frontline Farmers self-help group member, southeast Kenya.



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

Opinion

We have audited the financial statements of Sand Dams Worldwide Limited (the parent 'charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- Making enquires of trustees and management as to where they consider there to be susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- Obtaining an understanding of the internal controls established to mitigate risks related to fraud and non-compliance with laws and regulations
- Assessing the design effectiveness of the controls in place to prevent and detect fraud;
- Assessing the risk of management override including identifying and testing journal entries;
- Challenging the assumptions and judgements made by management in its significant accounting estimates

Whilst our audit did not identify any key audit matters relating to the detection of irregularities including fraud, and despite the audit being planned and conducted in accordance with ISAs (UK), there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity would likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nichola Venables ACA (Senior Statutory Auditor)

For and on behalf of: Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

Date: 21st September 2023

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Statement of financial activities for the period ended 31 March 2023
Including consolidated Income and expenditure account

	Note	2023 Unrestricted £000	2023 Restricted £000	2023 Total £000	2022 Total £000
INCOME FROM:					
Donations and legacies funding	2	398	705	1,103	1,195
Charitable activities	3	7	73	80	-
Total income		<u>405</u>	<u>778</u>	<u>1,183</u>	<u>1,195</u>
EXPENDITURE ON:					
Raising funds					
- Donation and legacies funding	4	128	32	160	180
- Charitable activities	5	3	24	27	-
Cost of raising funds		<u>131</u>	<u>56</u>	<u>187</u>	<u>180</u>
Charitable activities					
Overseas programmes	6	174	928	1,102	753
Pioneering sand dams	7	43	43	86	58
Cost of charitable activities		<u>217</u>	<u>971</u>	<u>1,188</u>	<u>811</u>
TOTAL EXPENDITURE		<u>348</u>	<u>1,027</u>	<u>1,375</u>	<u>991</u>
NET INCOME/(EXPENDITURE)		<u>57</u>	<u>(249)</u>	<u>(192)</u>	<u>204</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 Sand Dams Worldwide IOM Ltd. of £20k; (£125k; 2022), and expenditure of £20k; (£125k; 2022), net loss of £0 (£NIL; 2022).

2022 total income of £1,195k consists of £839k restricted and £356k unrestricted income.

Sand Dams Worldwide Limited (Company Reg. No. 4432166)
Balance sheet as at 31 March 2023

	Note	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Fixed assets					
Tangible fixed assets	8	2	1	2	1
Total fixed assets		<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>
Current assets					
Debtors	9	18	241	17	236
Cash at bank and in hand	10	773	766	773	766
Total current assets		<u>791</u>	<u>1007</u>	<u>790</u>	<u>1002</u>
Liabilities					
Creditors falling due within one year	11	(28)	(51)	(27)	(46)
Net assets		<u>765</u>	<u>957</u>	<u>765</u>	<u>957</u>
Funds of the charity					
Unrestricted funds	12	363	306	363	306
Restricted funds	12a	399	648	399	648
Property and equipment fund		3	3	3	3
Total funds		<u>765</u>	<u>957</u>	<u>765</u>	<u>957</u>

The Trustees have prepared consolidated accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. The Consolidated Statement includes liabilities of £5k (2022: £5k) and assets of £5k (2022: £5k) from Sand Dams Worldwide IOM Ltd.

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

The accounts were approved and authorised for issue by the Board on 13th September 2023.

Signed on behalf of the Board of Trustees.

David Jordan OBE
Chairman

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
A. Consolidated cashflow statement for the period ended 31 March 2023				
Cash generated from operating activities				
Net cash used in operating activities	6	1	6	1
Cash flow from investing activities				
Purchase of fixed assets	1	-	1	-
Net increase/decrease in cash	7	1	7	1

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
B. Reconciliation of net income/(expenditure) to net cash flow from operating activities				
Net expenditure (as per the Statement of Financial Activity)	(192)	204	(192)	204
Adjustments for:				
Depreciation	3	2	3	2
Movement in debtors	222	(221)	223	(214)
Movement in creditors	(22)	16	(23)	9
Net cash used in operating activities	11	1	11	1

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
C. Analysis of cash and cash equivalents				
Increase in cash and cash equivalents	7	1	7	1
Cash at bank and in hand at the beginning of the year	766	765	766	765
Cash at bank and in hand at the end of the year	773	766	773	766

D. Analysis of changes in net funds			
	As at 1st April 2022 £000	Cash flow £000	As at 31st March 2023 £000
Net cash			
Cash at bank	766	7	773
Total	766	7	773

1. Accounting policies

1.1 Basis of preparation

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

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

1.2 Group entities

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

Sand Dams Worldwide Trading Ltd

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

The Capital and Reserves at 31 March 2023 was £NIL (2022: £NIL).

Sand Dams Worldwide (IOM) Ltd

Sand Dams Worldwide (IOM) Ltd is a company registered in the Isle of Man. It is limited by guarantee (company number

128231C) and is a charity (registration number 1147). It is a subsidiary because the company is the sole member.

The Capital and Reserves at 31 March 2023 was £NIL (2022: £NIL).

1.3 Income

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

Income includes the following types of income:

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

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

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

1.4 Expenditure

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

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

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

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

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

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

1.4 Core, support and governance costs

Core costs summary

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

1.4a Breakdown of total core costs

	2023 %	2023 £000	2022 %	2022 £000
Employment costs (see note 14)	92.3	288	92.0	272
Accommodation costs	0.4	1	0.7	2
Administration costs	7.2	22	7.3	22
Total	100.00	311	100.0	296

1.4b Core costs allocation

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

	2023 %	2023 £000	2022 %	2022 £000
Expenditure on raising funds				
Donations and legacies funding	42.4	132	47.7	141
Charitable activities	0.4	1	-	-
	42.8	133	47.7	141
Expenditure on charitable activities				
Overseas programmes	8.1	25	1.0	3
Pioneering sand dams	8.2	26	3.0	9
	16.3	51	4.0	12
Governance	5.3	16	5.1	15
Support costs				
Overseas programmes	30.8	96	33.5	99
Pioneering sand dams	4.8	15	9.7	29
Sub-total	35.6	111	43.2	128
Total core costs allocation	100	311	100	296

Support costs summary:

Support costs represent the costs incurred that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes both staff time and direct costs such as flights and accommodation, providing support for charitable activities including management, monitoring, evaluation, policy work and technical support for programmes. This also includes the costs incurred by finance, human resources, and information technology attributable to the management of the Charity assets and organisational administration. Total support costs of £96k (2022: £99k) includes core costs and travel and accommodation.

1.4c Breakdown of total support costs		
	2023 £000	2022 £000
Core costs	112	127
Travel and accommodation	27	1
Total support costs	139	128

1.4d Support costs allocation:				
	2023 %	2023 £000	2022 %	2022 £000
Overseas programmes	86.5	124	77.5	99
Pioneering sand dams	13.5	15	22.5	29
Total support costs allocation	100.0	139	100.0	128

Governance costs summary:

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

1.4e Breakdown of total governance costs		
	2023 £000	2022 £000
Insurance	6	5
Audit fees	8	6
Trustee expenses	4	-
Professional fees and registration	2	3
Other governance expenses	-	-
Core cost allocation (See note 1.4b)	16	15
Total governance costs	36	29

Audit fees include the remuneration of the independent examiner for professional services incurred in relation to Sand Dams Worldwide IOM Ltd for 2022/23.

	2023 £000	2022 £000
Sand Dams Worldwide UK Ltd 2022/23	6	5
Sand Dams Worldwide IOM Ltd 2022/23	1	1
Total	7	6

1.4f Governance costs allocation				
	2023 %	2023 £000	2022 %	2022 £000
Overseas programmes	86.5	31	77.5	22
Pioneering sand dams	13.5	5	22.5	7
Total governance costs allocation	100	36	100.0	29

1.5 Tangible fixed assets and depreciation

Fixed assets costing more than £500 are capitalised.

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

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

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

1.6 Investment in subsidiaries

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

1.7 Foreign currency translation

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

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

1.8 Accumulated funds

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

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

1.9 Irrecoverable VAT

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

1.10 Taxation

The activities of Sand Dams Worldwide Ltd and Sand Dams Worldwide Isle of Man Ltd. are for charitable purposes. Under part 11 of CTA 2010 no liability for corporation tax has arisen for the year to 31 March 2023 (nil to 31 March 2022).

1.11 Debtors and creditors within one year

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

1.12 Impairment

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

1.13 Employee benefits

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

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

1.14 Judgements and key sources of estimation uncertainty

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

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

2. Donations and legacies income

	2023 Unrestricted £000	2023 Restricted £000	2023 Total £000	2022 Total £000
Trusts & foundations	149	417	566	545
Individual donors	229	82	311	303
Small governments & institutions	-	110	110	275
Rotary	2	23	25	43
Corporate	16	73	89	27
Community fundraising	2	-	2	2
Total	398	705	1,103	1,195

2022 income of £1,195k consists of £839k restricted and £356k unrestricted income.

2.1. Analysis of government grants (all restricted)

	Purpose for which grant was received (see note below)	2023 Total £000	2022 Total £000
Jersey Overseas Aid Commission 2019-2022	a	74	106
Jersey Overseas Aid Commission 2019-2022	b	-	66
Guernsey Overseas Aid Commission	b	36	20
Isle of Man International Development Committee	c	-	83
Total government grants		110	275

Included in the small governments and institutions income above are government grants of £110k (2022: £275k). This includes £74k which is part of a 36-month grant from the Jersey Government. We also received a £36k Guernsey Government grant in the year.

Programmes for which grants have been received

- Restoring degraded lands to reduce rural poverty, Ethiopia
- Strengthening climate resilience of smallholder farmers, Malawi
- Restoring degraded lands to reduce rural poverty, Zimbabwe

3. Charitable activities income

	2023 Unrestricted £000	2023 Restricted £000	2023 Total £000	2022 Total £000
Expeditions	7	73	80	-
Total	7	73	80	-

Included in the expedition income is a Jersey Overseas Aid grant for £65k for a sand dam expedition in Kenya. The additional £15k was raised by volunteers of the September 2022 sand dam expedition.

4. Expenditure on raising funds – Donation and legacies funding

	2023 Unrestricted £000	2023 Restricted £000	2023 Total £000	2022 Total £000
Trusts & foundations	34	20	54	70
Individual donors	58	5	63	65
Small governments & institutions	28	5	33	34
Rotary	6	1	7	9
Corporate	2	1	3	2
Community fundraising	-	-	-	-
Total	128	32	160	180

2022 expenditure of £180k consists of £33k restricted and £147k unrestricted expenditure. Core costs of £132k have been allocated across the income stream activities (see Note 1.4b).

5. Expenditure on raising funds – Charitable activities

	2023 Unrestricted £000	2023 Restricted £000	2023 Total £000	2022 Total £000
Expeditions costs	3	24	27	-
Total	3	24	27	-

6. Expenditure on charitable activities – Overseas programmes

	2023 Unrestricted £000	2023 Restricted £000	2023 Total £000	2022 Total £000
Community water and food, southeast Kenya	79	484	563	340
Building sand dam capacity, Mozambique	11	56	67	54
Restoring degraded drylands, Zimbabwe	14	52	66	97
Sand dams for wildlife, Kenya	2	-	2	62
Sand dam pilot, Malawi	34	88	122	91
Sand dam pilot, Tanzania	7	49	56	2
Sand dam pilot, Ethiopia	27	199	226	107
Total	174	928	1,102	753

2022 expenditure of £753k consists of £656k restricted and £97k unrestricted expenditure.

Support costs of £124k and governance costs of £31k have been allocated to the charitable activities (see Note 1.4).

6a. Analysis of overseas programmes

	2023 Support & governance costs £000	2023 In kind grants £000	2023 Direct grants £000	2023 Total £000	2022 Total £000
Community water and food, southeast Kenya	95	6	462	563	340
Building sand dam capacity, Mozambique	8	9	50	67	54
Restoring degraded drylands, Zimbabwe	6	3	57	66	97
Sand dams for wildlife, Kenya	-	2	-	2	61
Sand dam pilot, Malawi	16	17	89	122	91
Sand dam pilot, Tanzania	6	6	44	56	2
Sand dam pilot, Ethiopia	23	7	196	226	108
Total	154	50	898	1,102	753

2022 overseas programmes expenditure consists of £656 restricted and £97 unrestricted expenditure

6b. Direct grants

The Charity paid out £898k in direct grants to its partners (2022: £607k). These are identified as follows:

	2023 £000	2022 £ 000
Africa Sand Dam Foundation, southeast Kenya	462	336
Dabane Trust, Zimbabwe	57	89
Churches Action for Relief & Development, Malawi	89	65
Sustainable Agriculture Tanzania, Tanzania	44	-
Action For Development, Ethiopia	196	77
Micaia Foundation, Mozambique	50	40
Total	898	607

7. Expenditure on charitable activities – Pioneering sand dams

	2023 Unrestricted £000	2023 Restricted £000	2023 Total £000	2022 Total £000
Promoting sand dams	16	-	16	8
Knowledge sharing	27	43	70	49
Evidence & research	-	-	-	1
Total	43	43	86	58

2022 expenditure of £58k consists of £35k restricted and £23k unrestricted expenditure.

Core costs of £26k, support costs of £15k and governance costs of £4k have been allocated to the charitable activities (see Note 1.4).

7a. Analysis of pioneering sand dams expenditure

	2023 Support and governance costs £000	2023 In Kind grants £000	2023 Total £000	2022 Total £000
Promoting sand dams	-	16	16	8
Knowledge sharing	19	51	70	49
Evidence and research	-	-	-	1
Total	19	67	86	58

2022 pioneering sand dams expenditure consists of £35k restricted and £23k unrestricted expenditure.

8. Tangible fixed assets

	2023 Total £000	2022 Total £000
Cost or valuation		
Opening balance	14	14
Additions	3	-
Disposals	-	-
Balance as at year end	17	14
Depreciation		
Opening balance	13	11
Charge for year	2	2
Disposals	-	-
Balance as at year end	15	13
Net book value as at year end	2	1

9. Debtors

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Prepayments	17	18	17	18
Accrued income	-	207	-	207
Other debtors	1	16	1	11
Total	18	241	18	236

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

10. Cash at bank and in hand

	2023 £000	2022 £000
Bank balances	766	761
Cash	7	5
Total	773	766

11. Creditors: amounts falling due within one year

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Creditors	4	10	4	8
Accruals	13	31	12	28
PAYE	7	6	7	6
Deferred income	4	4	4	4
Total	<u>28</u>	<u>51</u>	<u>27</u>	<u>46</u>

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

11a. Deferred income

	2023 £000	2022 £000
Deferred income included above comprised:		
Deferred income b/f	4	10
Resources deferred in the year	-	-
Amounts released from previous years	-	(6)
Deferred income c/f	4	4
Total	<u>4</u>	<u>8</u>

At the balance sheet date the charity was holding funds received in advance for services due to be delivered after the year end and for which entitlement to the income is not received until the service is delivered.

12. Movement in funds

	As at 1st April 2022 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Total Movements £000	As at 31st March 2023 £000
Unrestricted	306	405	(348)	-	57	363
Restricted	648	778	(1,027)	-	(249)	399
Property and equipment	3	-	-	-	-	3
Total	<u>957</u>	<u>1,183</u>	<u>(1,375)</u>	<u>-</u>	<u>(192)</u>	<u>765</u>

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

12a. Analysis of movement in restricted funds

	As at 1st April 2022	Transfers £000	Incoming resources £000	Outgoing resources £000	Total movement £000	As at 31st March 2023 £000
Community water and food, southeast	203	(2)	410	(478)	(70)	133
Sand dams for wildlife, Kenya	-	-	2	-	2	2
Building sand dam capacity, Mozambique	30	-	36	(56)	(20)	10
Restoring degraded drylands, Zimbabwe	7	-	141	(52)	89	96
Sand dam pilot, Malawi	112	(7)	24	(88)	(71)	41
Sand dam feasibility, Tanzania	63	-	20	(49)	(29)	34
Sand dam pilot, Ethiopia	230	(24)	74	(199)	(149)	81
Expeditions	-	-	24	(24)	-	-
Marketing costs	-	1	6	(7)	-	-
Fundraising costs	1	1	25	(27)	(1)	-
Knowledge sharing	2	31	7	(38)	-	2
Governance	-	-	9	(9)	-	-
Total	648	-	778	(1027)	(249)	399

13. Analysis of net assets between funds

	Unrestricted funds £000	Restricted funds £000	Property & equipment fund £000	Total funds £000
Fixed assets	-	-	3	3
Current assets	376	404	-	780
Current liabilities	(13)	(5)	-	(18)
Total assets less current liabilities	363	399	3	765

14. Employees		
	2023 £000	2022 £000
Salaries and wages	243	231
Employer NIC	23	22
Pension	7	7
Health Insurance	15	12
Total	<u>288</u>	<u>272</u>
Average number of employees	<u>6</u>	<u>7</u>

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

The total amount of employee benefits received by key personnel is £151,331 (2022: £137,597). The key management personnel of the charity comprises of the Trustees, Chief Operating Officer and Head of Programmes.

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

	2023	2022
£60,001 - £70,000	1	1
£70,001 - £80,000	1	-

15. Trustee expenses and key management personnel compensation		
	2023 £000	2022 £000
Travel	3	-
Other	1	-
Total	<u>4</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 (2022: £NIL) from 0 volunteers (2022: £NIL) which if valued at the ASHE median wage rate for London would equate to £NIL (2022: £NIL).

17. Pensions and post retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £7k (2022: £7k).

18. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due within one year as follows: 2023: £NIL (2022: £NIL).

19. Related parties

There have been no related party transactions in the current and prior period.

Our philosophy & values

People & relationships:

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

Environment & sustainability:

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

Service:

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

Nothing comes for free:

We value our supporters, and we respect the dignity of the people we support, by not giving away things for free. The people we support make a significant contribution to every Sand Dams Worldwide project.

Excellence:

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

Innovation & passion:

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

Integrity:

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

Business efficiency:

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

Safeguarding statement:

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



SAND DAMS WORLDWIDE

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Rebuild
Regreen

formerly Excellent Development Limited

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