

Annual Report 2023/24



**SAND DAMS
WORLDWIDE**

Restore
Rebuild
Regreen

1 million sand dams for 0.5 billion people by 2050

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

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

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

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

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

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Photo: front cover

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

Printed on 100% recycled paper.

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Lifetime achievements.

1,209,069

People with access to safe water

£16

Cost per person with safe water

1,366

Sand dams enabled

£14,273

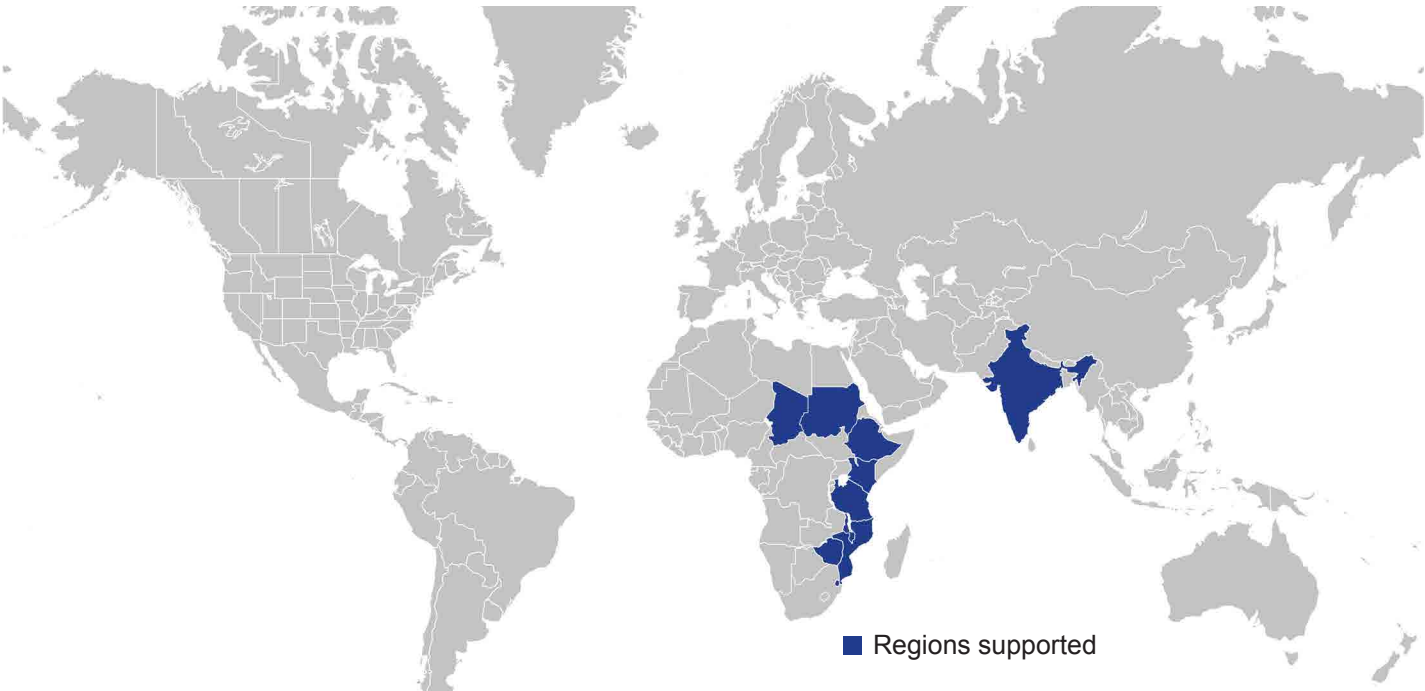
Cost per sand dam enabled

10

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

1,466,083

Trees planted



2023/24.

£1,439,910

Total income

£1,149,370

Charitable expenditure

A note from our Chairman.

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



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

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

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

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

Following the construction of two sand dams for two new communities, we

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

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

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

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

We also carried out an evaluation of our sand dams for wildlife programme in Kenya's Tsavo National Park, working with Tsavo Trust, Kenya Wildlife Service and ASDF, where we found that the existing sand dams there are maturing and holding good water reserves. We now plan to start building new sand

dams in the area, and deliver against a monitoring plan (that includes analysing vegetation growth and greening in the region, as well as installing camera traps to record wildlife accessing the dams) to build up evidence of impact.

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

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

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

David Jordan OBE
Chairman

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

What we do

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

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

Our charitable objectives

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

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

Our purpose

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

Strategic objectives and public benefit statement

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

Our strategic objectives are to:

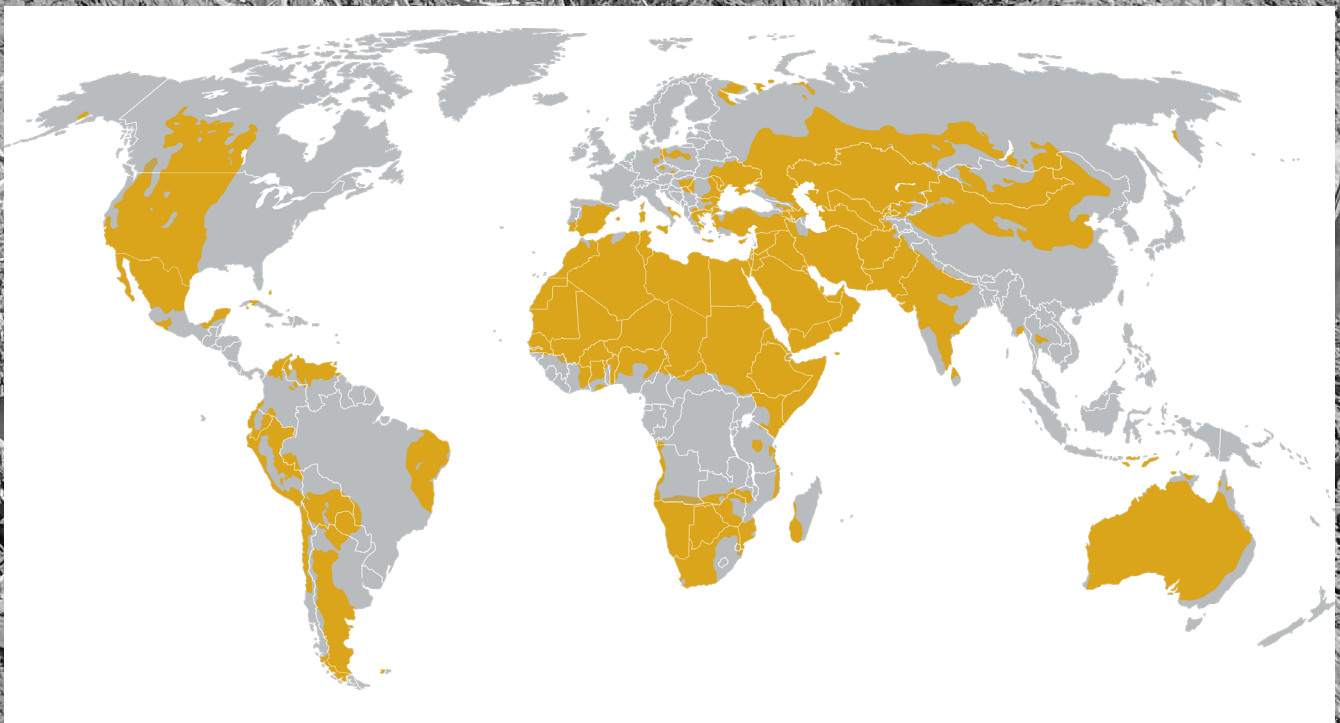
- Support communities in drylands worldwide to achieve water and food security through soil and water conservation and improved farming techniques, as enabled by sand dams.
- Promote community self-help as the critical factor in creating sustainable development.
- Establish sand dams as a key water supply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

The challenge with drylands and desertification.

Over 2 billion people depend on ecosystems in dryland areas.

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

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



People living in drylands manage:

46% of the world's terrestrial surface.

50% of the world's livestock.

44% of the world's cropland.

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

Transforming lives through sand dams in a changing climate.

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

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

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

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

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

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

Increasing water stress

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

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

Farming and food security are under threat

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

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

Increasing health risks

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

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

Widening inequalities for women and girls

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

Increasing risk of conflicts and displacement

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

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

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

Loss of water-related ecosystems

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

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

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

Economic impacts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Improved public health

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

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

Greater food security

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

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

Rising household incomes

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

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

Increased vegetation cover

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

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

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

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

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

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

Our vision

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

Our goals

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

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

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

We will:

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

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

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

We will:

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

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

We will:

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

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

We will:

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

Who we will work with

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

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

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

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

The funding we need to achieve our Strategy objectives.

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

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

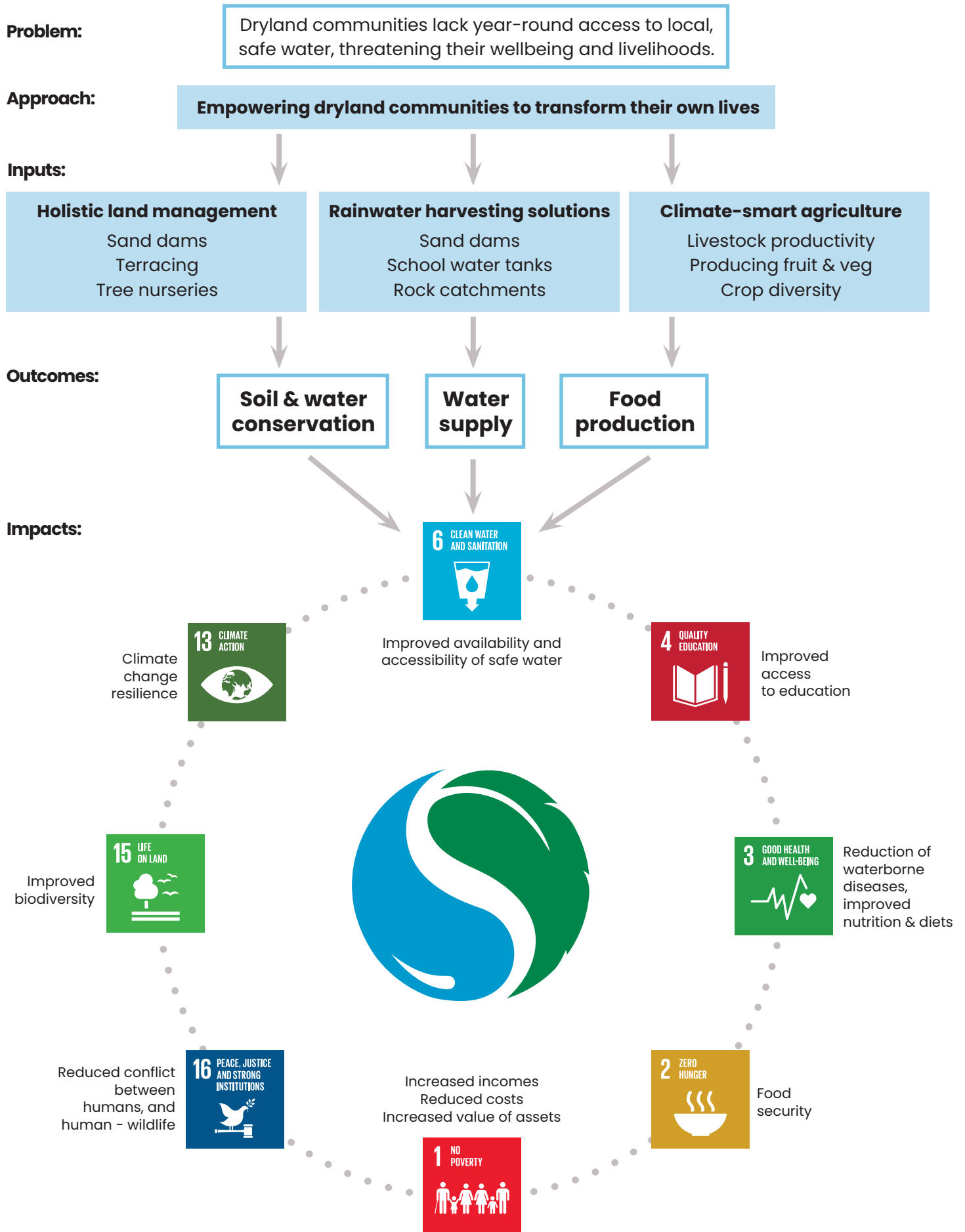
With the completion of pilot programmes in new countries and the adoption of landscape-scale approaches, we will aim to achieve significant upscaling of our activity and influence and to generate an income of £5 million every year by 2030.

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

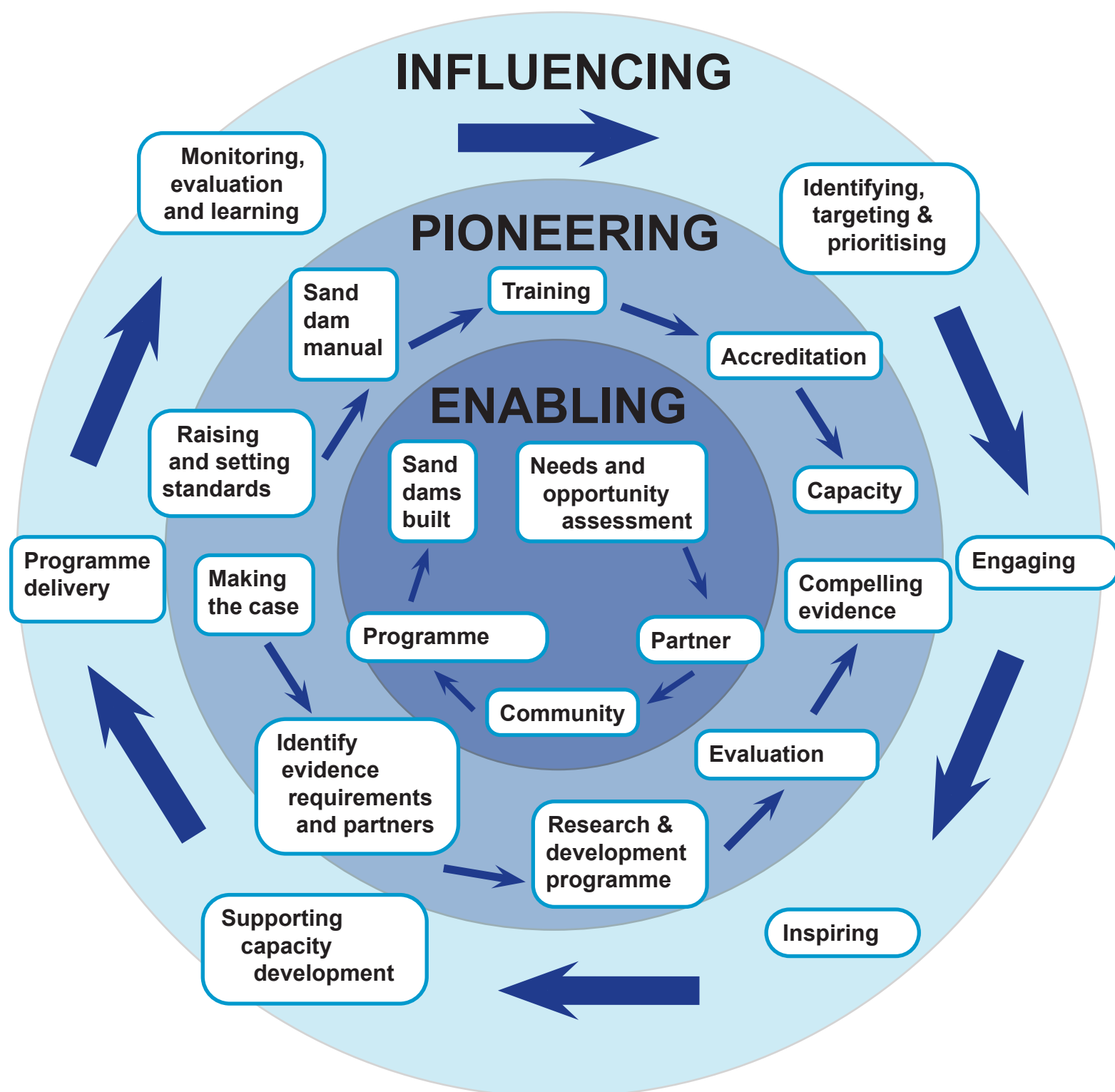
We will know we are succeeding when...

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

Our Theory of Change: Model of development



Our Theory of Change: Strategy



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

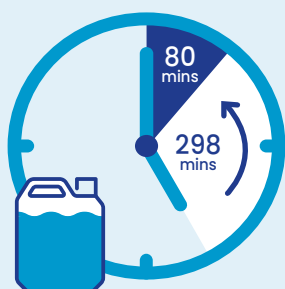
Transforming lives.

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

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

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

Water Availability:



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



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

Hygiene and Sanitation:

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



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

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



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

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





13%



13% reduction in households having to skip meals

23%



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



20%



20% reduction in households having to borrow food

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

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



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



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



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



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

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



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

Florah Moyo, community member, Zimbabwe.

Financial review.



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

We achieved a 22% increase in total income

with a 30% increase in restricted income in 2023/24.

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

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

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

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

Expenditure

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

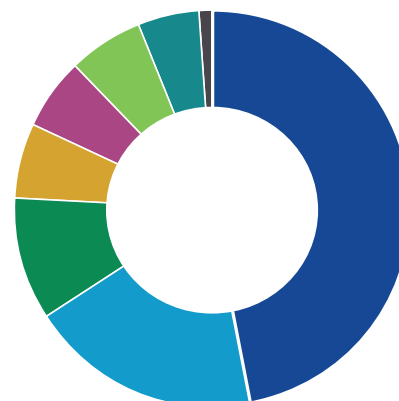
Our support to overseas programmes increased by less than 1% from £1,102k in 2022-23 to £1,111k in 2023-24. This year we reduced our investment in the southeast Kenya programme as ASDf constructed fewer but larger dams. We completed our pilot programmes in Ethiopia and Mozambique and began the scale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

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

Charitable expenditure as a % of total expenditure

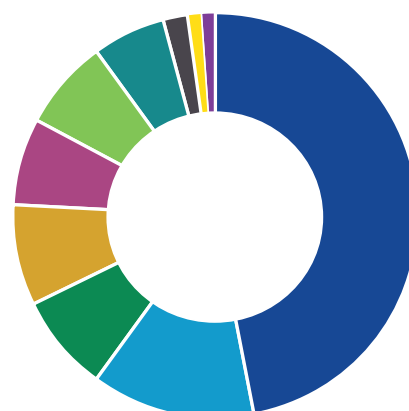
	2023/24 £000	2022/23 £000
Total spend on charitable activities	1,149	1,188
Total spend	1,391	1,375
Ratio	83%	86%

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



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

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



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

Income

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

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

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

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

Income stream mix

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

Where every £ went in 2023/24

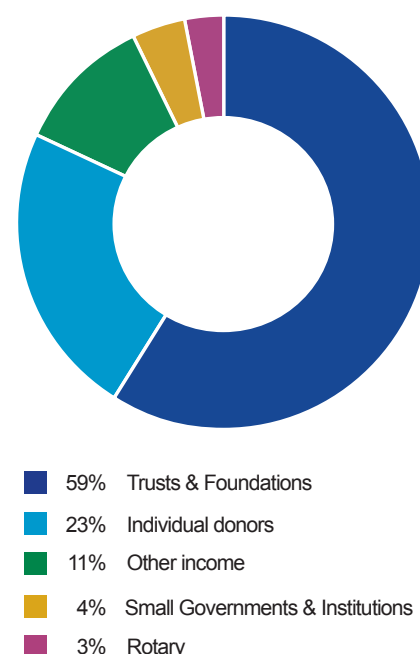
For every pound Sand Dams Worldwide spent in 2023/24, **83p** went directly to our charitable activities:

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

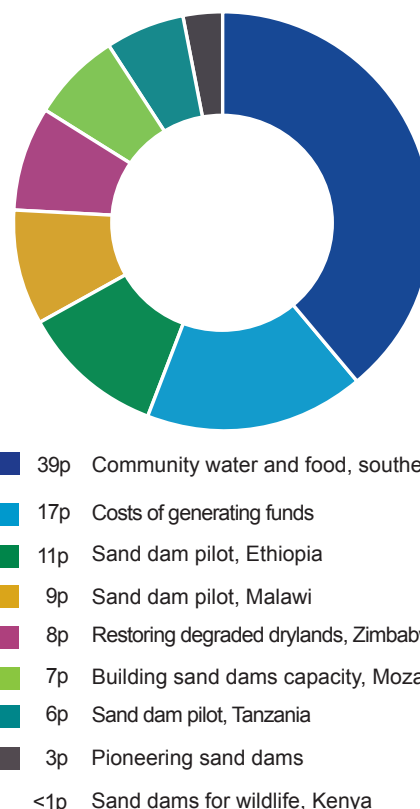
17p was spent on raising more funds for our work – which has succeeded in securing large grants for the next financial year, and developing new funder relationships to strengthen our funding mix going forward.

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

Income stream mix: 2023/24



Where every £1 went in 2023/24



Donation and legacies fundraising

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

These costs are spread over the differing income streams.

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

Fundraising targets

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

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

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

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

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

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

Fund accounting

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

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

Reserves policy and going concern statement

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

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

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

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

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

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

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

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

Risk management

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

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

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

- Overseas political situations can disrupt the work being undertaken through our grant funding. We carefully and continually monitor the circumstances in each of the countries in which we work and respond accordingly.
- 59% of our income comes from Trusts and Foundations, 23% from individuals and 4% from small governments, while the remainder comes from corporates and Rotary clubs within Rotary International Great Britain and Ireland. A lack of diversity and the financial implications if one or more of these grants stops provides a revenue risk to the organisation. Measures are now in place to increase and diversify our funding.

Investment powers and policy

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

Grant management policy

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

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

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

Fundraising statement

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



Overseas programmes.

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

Community water & food – southeast Kenya.



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

A long walk for water

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

Creating opportunity and hope

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

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

About our partner

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

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

Major donors

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



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

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

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

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

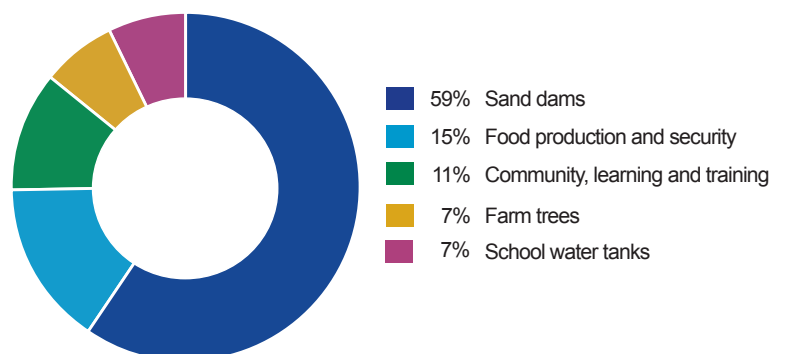
Alongside sand dam construction, self-help groups have been supported with training in conservation agriculture and drought tolerant crop production. They have also continued to implement terraces on their farms and at sand dam sites to reduce soil erosion and conserve water, so that they can improve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

2023/24 Plans

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

2023/24 Achievements

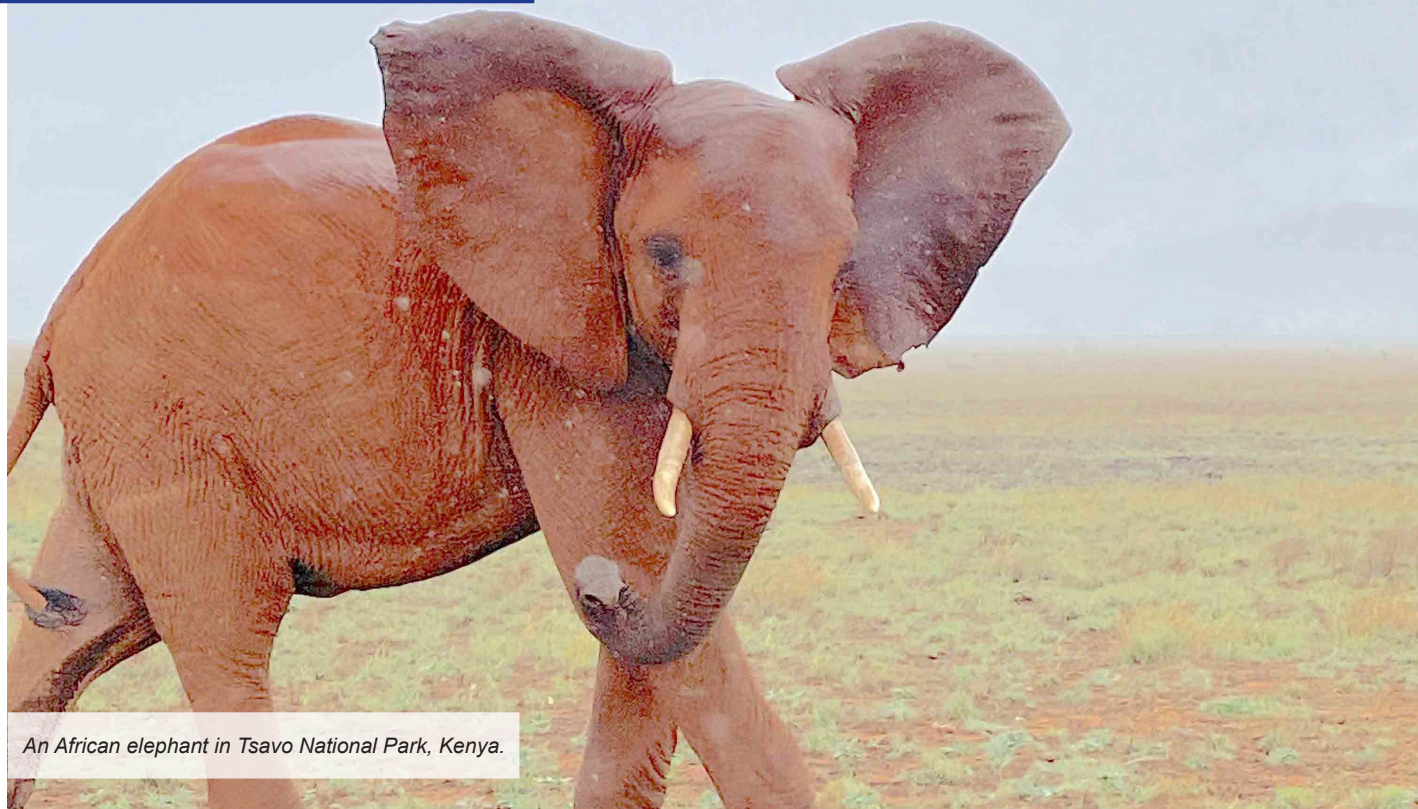
£542k	45	3	20,130
Investment	Sand dams built	School water tanks	People with safe water



2024/25 Plans

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

Sand dams for wildlife.



An African elephant in Tsavo National Park, Kenya.

Fragile ecosystems and critical land for wildlife

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

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

Water for wildlife

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

About our partner

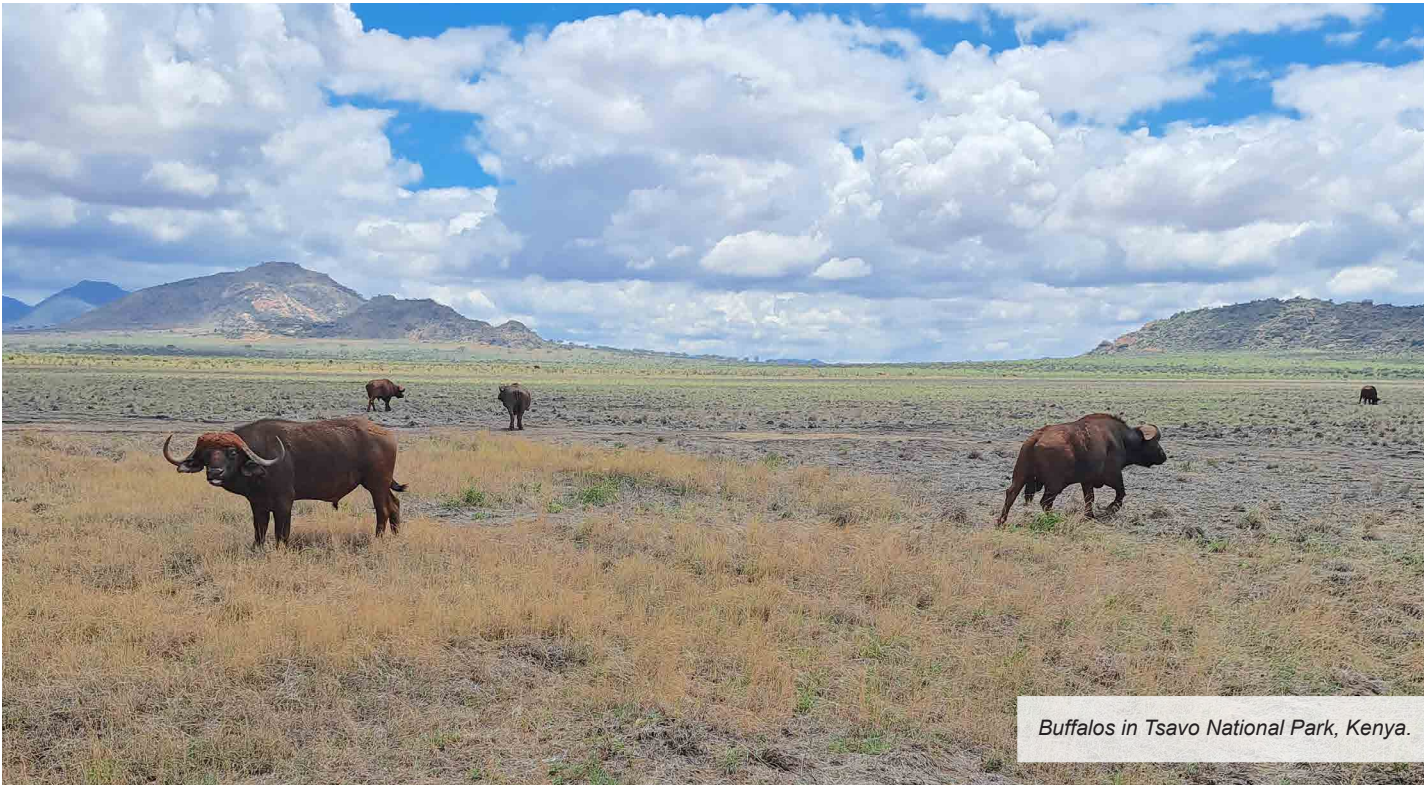
Tsavo Trust, founded in 2012, is a Kenyan not-for-profit conservation organisation working as a trusted partner of the Kenya Wildlife Service (KWS). Tsavo Trust provides core support to secure wildlife, habitat and key communities in Kenya's vast TCA.

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

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

Major donors

Individual Giving Appeal Donors.



Buffalos in Tsavo National Park, Kenya.

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

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

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

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

And the next step is to demonstrate this with evidence.

Over the last year, together with Tsavo Trust we have developed and agreed a monitoring plan to collect regular data and build up the evidence base to demonstrate sand dam impact, and the delivery

against the planned objectives. The plan includes installing camera traps at dam sites to record the wildlife accessing and using the dams; and also a camera trap has been installed at a planned dam site, to build up baseline data that we can compare against once the dam has been built.

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

2023/24 Plans

£30k **1**
Investment Sand dam
built

2023/24 Achievements

£7k **0**
Investment Sand dams
built

2024/25 Plans

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

£108k **3**
Investment Sand dams
built

Scaling up sand dams – Ethiopia.

“The sand dam project has brought life to the community, not just for us but for our livestock and our crops too. Now I can fetch water from near my home and use it to grow new produce. In the coming days, I will sell my produce in the local market and use the money to expand my farm.”

Buno Gori, Mukecha community member, Ethiopia.

Living in extremes

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

Implementing a new project

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

About our partner

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

Major donors

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



Oyto Bere, Alteargude community member, Ethiopia.

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

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

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

As part of the programme AFD have also been taking part in our certification programme, with training and support from our strategic partner Africa Sand Dam Foundation, and we are delighted to report that following the completion of the fifth dam AFD are now certified in sand dam siting, design and construction – a critical step

in supporting our plans to scale up sand dam construction in Ethiopia. An external evaluation completed at the end of the project said: *“The project has had a positive impact on the target communities. The effects of the enhanced access to clean water and the various other project interventions have improved people’s food security and health, and have had a positive impact on the natural environment.”*

2023/24 Plans

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

2023/24 Achievements

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

2024/25 Plans

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

Piloting sand dams – Tanzania.



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

Potential for sand dams in a new region

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

Feasibility study

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

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

About our partner

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

Major donors

Medicor Foundation.



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

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

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

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

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

2023/24 Plans

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


2023/24 Achievements

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

2024/25 Plans

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

Community water & food – Mozambique.



"Constructing the sand dam was hard work, but we know we will see results after. We want to have sufficient water for everyone, every single person... having enough water means our children will be able to be clean and go to school, have enough water to drink, and they will no longer have to travel far and wait in queues for water like we had to."

Jetá Martimho, member of Nhamatiquiti community, Mozambique.

Unreliable rain

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

A cost-effective solution

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

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

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

About our partner

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

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

Major donors

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



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

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

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

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

2023/24 Plans

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

2023/24 Achievements

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

2024/25 Plans

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

Restoring degraded lands with sand dams – Zimbabwe.



Sivumani sand dam, Zimbabwe.

Dwindling resources

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

A focus on land

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

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

About our partner

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

Major donors

Funds raised through The Big Give Christmas Challenge.



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

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

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

of a household's hygiene behaviours), from 25% at baseline to 73% at the end of the project.

2023/24 Plans

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

2023/24 Achievements

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

2024/25 Plans

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

Scaling up sand dams – Malawi.



“This is a dream come true for us! Previously, accessing clean water was a major challenge and our children suffered from waterborne diseases like cholera due to drinking contaminated water. But now, all that is in the past.”

Sitelia Moyo, Nyanthumbi community member, Malawi.

A region of extremes

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

Scaling up sand dams in Malawi

Building on the success of the pilot programme, we are now scaling up our work on sand dams in Malawi, extending our current work with communities in Nsanje and Chikwawa and expanding our work on sand dams into a third district, Neno. This programme aims to build water and food security for communities through the construction of five

sand dams alongside conservation agriculture and environmental protection activities. A key objective of this programme is to also to build the capacity of Churches Action in Relief and Development (CARD) in the siting, design and construction of sand dams.

About our partner

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

Major donors

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



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

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

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

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

2023/24 Plans

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

2023/24 Achievements

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

2024/25 Plans

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

Pioneering sand dams.

"Previously there were instances of conflict within the community due to water shortages, especially during the dry seasons. But now there are none because of the sand dam. I'm happy, and thank you for supporting us."

Bona Abera, Alteargude member, Ethiopia.

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

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

Evidence and research

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

Promoting sand dams

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

Knowledge sharing

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



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

2023/24 Achievements

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

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

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

2024/25 Plans

- Secure the funds to start a research study designed to evaluate the impact of sand dams on local Biodiversity
- Secure the funds to deliver a Cost Benefit Analysis of sand dams, which will be critical to influencing Governments and policy makers
- Have two more partner organisations certified by the end of March 2025.

2023/24 Plans

£50k
Investment

2023/24 Achievements

£38k
Investment

2024/25 Plans

£84k
Investment

What we have done so far

268	£1,569	47
People trained	Investment	Organisations supported

Friends of Sand Dams Worldwide.

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

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

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

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

Advocates for International Development.
 Andrews Charitable Trust.
 Barclays Isle of Man.
 Blandford Lake Trust.
 Charles Hayward Foundation.
 Dashlight Foundation.
 Ernest Kleinwort Charitable Trust.
 Fondation Ensemble.
 Four Acre Trust.
 François Abellard.
 Guernsey Overseas Aid.
 Isle of Man Government.
 Jersey Overseas Aid Commission.
 Joffe Charitable Trust.
 Just a Drop.
 Margaret Hayman Charitable Trust Fund.
 Medicor Foundation.
 Melinda Lowis.
 Mennonite Central Committee.
 Mitsubishi Corporation Fund for Europe & Africa.
 Mr & Mrs Butt, through The Calleva Foundation.
 Newfield IT.
 Noel Buxton Trust.
 Patel Family & Avenue Healthcare.
 Private Public Ltd.
 Rita and David Slowe Charitable Trust.
 Rotary Clubs within Rotary International in Great Britain & Ireland.
 S.G. Lancaster.
 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:	Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby, DE74 2SA
Operational address:	Sand Dams Worldwide, 7-14 Great Dover Street, London, SE1 4YR
Our contact details:	
Telephone:	Mob: +44 (0)7596 225 677 Tel: +44 (0)20 3096 7861
E-mail:	team@sanddamsworldwide.org.uk
Website:	www.sanddamsworldwide.org.uk
Our advisors:	
Auditors:	Cooper Parry Group Limited Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby, DE74 2SA
Bankers:	The Co-Operative Bank plc PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT
Patrons:	The Lady Katherine Rockley
Directors and Trustees:	The directors of the charitable company (the Charity) are its Trustees for the purpose of charity law. The Trustees and officers who have served during the year or appointed or resigned since the year end were as follows:
Trustees and Members:	David Jordan OBE Mark Murphy Sarah Field
Trustees:	Alex Day Barbara Busby Halinishi Yusuf (appointed in November 2023) Jon Slowe (appointed in November 2023) Miguel Veiga-Pestana (appointed in November 2023) Nicholas Rao (appointed in November 2023)
Additional Members:	<div>Alison Bell</div> <div>Andrew Paterson</div> <div>Angela Seal</div> <div>Antonio Montinaro</div> <div>Bandish Gudka</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>Faith Lyons</div> <div>Fiona Charlotte Moore</div> <div>James Onions</div> <div>Jenine Ruth Langrish</div> <div>June Stapley</div> <div>Kirsty Gurm</div> <div>Miten Patel</div> <div>Nigel Reader CBE</div> <div>Pam Gilder</div> <div>Richard Pearce-Thomas</div> <div>Sian Edwards</div> <div>Sir Edward Clay</div> <div>Tim James Wood</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 25 members, each of whom agrees to contribute up to £10 in the event of the charity winding up.

Appointment of Trustees

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

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

Trustees' responsibilities

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

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

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

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

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

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

Insofar as the Trustees are aware:

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

Appointment of auditors

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

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



David Jordan OBE, Chairman

Financial statements.



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



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

Opinion

We have audited the financial statements of Sand Dams Worldwide Limited (the parent 'charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- Have been prepared in accordance with the requirements of the Companies Act 2006 and Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the Trustees' Annual Report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Annual Report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (incorporating the strategic report and the directors' report).

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

- Obtaining an understanding of the legal and regulatory framework applicable to the group and parent charitable company and how the group and parent charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- Obtaining an understanding of the group and parent charitable company's control environment and how the

group and parent charitable company has applied relevant control procedures, through discussions with management and by performing walkthrough testing over key areas;

- Obtaining an understanding of the group and parent charitable company's risk assessment process, including the risk of fraud;
- Reviewing meeting minutes of those charged with governance throughout the year;
- And performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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

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

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

Use of our report

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

Glen Bott FCA (Senior Statutory Auditor)



For and on behalf of:

Cooper Parry Group Limited
Statutory Auditor
Sky View, Argosy Road
East Midlands Airport
Derby
DE74 2SA

Date: 27th September 2024

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

	Note	2024 Unrestricted £000	2024 Restricted £000	2024 Total £000	2023 Total £000
INCOME FROM:					
Donations and legacies funding	2	421	946	1,367	1,103
Charitable activities	3	6	67	73	80
Total income		<u>427</u>	<u>1,013</u>	<u>1,440</u>	<u>1,183</u>
EXPENDITURE ON:					
Raising funds					
- Donation and legacies funding	4	182	35	217	160
- Charitable activities	5	3	22	25	27
Cost of raising funds		<u>185</u>	<u>57</u>	<u>242</u>	<u>187</u>
Charitable activities					
Overseas programmes	6	190	921	1,111	1,102
Pioneering sand dams	7	17	21	38	86
Cost of charitable activities		<u>207</u>	<u>942</u>	<u>1,149</u>	<u>1,188</u>
TOTAL EXPENDITURE		<u>392</u>	<u>999</u>	<u>1,391</u>	<u>1,375</u>
NET INCOME/(EXPENDITURE)		<u>35</u>	<u>14</u>	<u>49</u>	<u>(192)</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 £13k; (£20k; 2023), and expenditure of £13k; (£20k; 2023), net loss of £NIL (£NIL; 2023).

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

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

	Note	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Fixed assets					
Tangible fixed assets	8	2	2	2	2
Total fixed assets		<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Current assets					
Debtors	9	128	18	128	17
Cash at bank and in hand	10	723	773	723	773
Total current assets		<u>851</u>	<u>791</u>	<u>851</u>	<u>790</u>
Liabilities					
Creditors falling due within one year	11	(39)	(28)	(49)	(27)
Net assets		<u>814</u>	<u>765</u>	<u>804</u>	<u>765</u>
Funds of the charity					
Unrestricted funds	12	398	363	398	363
Restricted funds	12a	413	399	403	399
Property and equipment fund		3	3	3	3
Total funds		<u>814</u>	<u>765</u>	<u>804</u>	<u>765</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 £6k (2023: £5k) and assets of £6k (2023: £5k) from Sand Dams Worldwide IOM Ltd.

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

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

Signed on behalf of the Board of Trustees.



David Jordan OBE
Chairman

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

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

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

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

1. Accounting policies

1.1 Basis of preparation

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022) (FRS102) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Companies Act 2006.

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

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

1.2 Group entities

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

Sand Dams Worldwide Trading Ltd

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

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

Sand Dams Worldwide (IOM) Ltd

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

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

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

1.3 Income

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

Income includes the following types of income:

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

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

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

1.4 Expenditure

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

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

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

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

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

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

1.4 Core, support and governance costs

Core costs summary

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

1.4a Breakdown of total core costs

	2024 %	2024 £000	2023 %	2023 £000
Employment costs (see note 14)	93.1	365	92.3	288
Accommodation costs	0.5	2	0.5	1
Administration costs	6.4	25	7.2	22
Total	100.00	392	100.0	311

1.4b Core costs allocation

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

	2024 %	2024 £000	2023 %	2023 £000
Expenditure on raising funds				
Donations and legacies funding	44.4	174	42.4	132
Charitable activities	1.3	5	0.4	1
	45.7	179	42.8	133
Expenditure on charitable activities				
Overseas programmes	11.5	45	8.1	25
Pioneering sand dams	4.1	16	8.2	26
	15.6	61	16.3	51
Governance	4.3	17	5.3	16
Support costs				
Overseas programmes	32.9	129	30.8	96
Pioneering sand dams	1.5	6	4.8	15
Sub-total	34.4	135	35.6	111
Total core costs allocation	100	392	100	311

Support costs summary:

Support costs represent the costs incurred that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes both staff time and direct costs such as flights and accommodation, providing support for charitable activities including management, monitoring, evaluation, policy work and technical support for programmes. This also includes the costs incurred by finance, human resources, and information technology attributable to the management of the Charity assets and organisational administration. Total support costs of £129k (2023: £96k) includes core costs and travel and accommodation.

1.4c Breakdown of total support costs		
	2024 £000	2023 £000
Core costs	135	112
Travel and accommodation	25	27
Total support costs	160	139

1.4d Support costs allocation:				
	2024 %	2024 £000	2023 %	2023 £000
Overseas programmes	95.6	153	86.5	124
Pioneering sand dams	4.4	7	13.5	15
Total support costs allocation	100.0	160	100.0	139

Governance costs summary:

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

1.4e Breakdown of total governance costs		
	2024 £000	2023 £000
Insurance	5	6
Audit fees	12	8
Trustee expenses	5	4
Professional fees and registration	1	2
Other governance expenses	1	-
Core cost allocation (See note 1.4b)	17	16
Total governance costs	41	36

Audit fees include the remuneration of the independent examiner for professional services incurred in relation to Sand Dams Worldwide IOM Ltd for 2023/24.

	2024 £000	2023 £000
Sand Dams Worldwide UK Ltd 2023/24	10	6
Sand Dams Worldwide IOM Ltd 2023/24	2	1
Total	12	7

1.4f Governance costs allocation				
	2024 %	2024 £000	2023 %	2023 £000
Overseas programmes	95.1	39	86.5	31
Pioneering sand dams	4.9	2	13.5	5
Total governance costs allocation	100.0	41	100.0	36

1.5 Tangible fixed assets and depreciation

Fixed assets costing more than £500 are capitalised.

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

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

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

1.6 Investment in subsidiaries

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

1.7 Foreign currency translation

Transactions denominated in foreign currencies are recorded in sterling at the interbank rate ruling at the date of the transaction.

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

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

1.8 Accumulated funds

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

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

1.9 Irrecoverable VAT

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

1.10 Taxation

The activities of Sand Dams Worldwide Ltd and Sand Dams Worldwide Isle of Man Ltd. are for charitable purposes. Under part 11 of CTA 2010 no liability for corporation tax has arisen for the year to 31 March 2024 (nil to 31 March 2023).

1.11 Debtors and creditors within one year

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

1.12 Impairment

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

1.13 Employee benefits

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

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

1.14 Judgements and key sources of estimation uncertainty

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

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

2. Donations and legacies income

	2024 Unrestricted £000	2024 Restricted £000	2024 Total £000	2023 Total £000
Trusts & foundations	206	647	853	566
Individual donors	199	130	329	311
Small governments & institutions	-	51	51	110
Rotary	1	48	49	25
Corporate	13	59	72	89
Community fundraising	2	11	13	2
Total	421	946	1,367	1,103

2023 income of £1,103k consists of £705k restricted and £398k unrestricted income.

2.1. Analysis of government grants (all restricted)

	Purpose for which grant was received (see note below)	2024 Total £000	2023 Total £000
Jersey Overseas Aid Commission 2019-2022	a	-	74
Jersey Overseas Aid Commission 2019-2022	b	-	-
Guernsey Overseas Aid Commission	b	51	36
Isle of Man International Development Committee	c	-	-
Total government grants		51	110

Included in the small governments and institutions income above is a government grant of £51k (2023: £110k). £51k Guernsey Government grant received in the year.

Programmes for which grants have been received

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

3. Charitable activities income

	2024 Unrestricted £000	2024 Restricted £000	2024 Total £000	2023 Total £000
Expeditions	6	67	73	80
Total	6	67	73	80

Included in the expedition income is a Jersey Overseas Aid grant for £60k for a sand dam expedition in Kenya. The additional £13k was raised by volunteers of the March 2024 sand dam expedition.

4. Expenditure on raising funds – Donation and legacies funding

	2024 Unrestricted £000	2024 Restricted £000	2024 Total £000	2023 Total £000
Trusts & foundations	68	14	82	54
Individual donors	65	5	70	63
Small governments & institutions	43	8	51	33
Rotary	2	6	8	7
Corporate	2	2	4	3
Community fundraising	2	-	2	-
Total	182	35	217	160

2023 expenditure of £160k consists of £32k restricted and £128k unrestricted expenditure. Core costs of £174k have been allocated across the income stream activities (see Note 1.4b).

5. Expenditure on raising funds – Charitable activities

	2024 Unrestricted £000	2024 Restricted £000	2024 Total £000	2023 Total £000
Expeditions costs	3	22	25	27
Total	3	22	25	27

6. Expenditure on charitable activities – Overseas programmes

	2024 Unrestricted £000	2024 Restricted £000	2024 Total £000	2023 Total £000
Community water and food, southeast Kenya	74	468	542	563
Building sand dam capacity, Mozambique	26	67	93	67
Restoring degraded drylands, Zimbabwe	11	97	108	66
Sand dams for wildlife, Kenya	2	5	7	2
Sand dam pilot, Malawi	24	106	130	122
Sand dam pilot, Tanzania	20	60	80	56
Sand dam pilot, Ethiopia	33	118	151	226
Total	190	921	1,111	1,102

2023 expenditure of £1,102k consists of £928k restricted and £174k unrestricted expenditure.

Support costs of £153k and governance costs of £39k have been allocated to the charitable activities (see Note 1.4).

6a. Analysis of overseas programmes

	2024 Support & governance costs £000	2024 In kind grants £000	2024 Direct grants £000	2024 Total £000	2023 Total £000
Community water and food, southeast Kenya	117	14	411	542	563
Building sand dam capacity, Mozambique	12	30	51	93	67
Restoring degraded drylands, Zimbabwe	19	4	85	108	66
Sand dams for wildlife, Kenya	2	3	2	7	2
Sand dam pilot, Malawi	15	26	89	130	122
Sand dam pilot, Tanzania	7	11	62	80	56
Sand dam pilot, Ethiopia	20	22	109	151	226
Total	192	110	809	1,111	1,102

2023 overseas programmes expenditure consists of £928k restricted and £174k unrestricted expenditure

6b. Direct grants

The Charity paid out £809k in direct grants to its partners (2023: £898k). These are identified as follows:

	2024 £000	2023 £ 000
Africa Sand Dam Foundation, southeast Kenya	411	462
Dabane Trust, Zimbabwe	85	57
Churches Action for Relief & Development, Malawi	89	89
Sustainable Agriculture Tanzania, Tanzania	62	44
Action For Development, Ethiopia	109	196
Micaia Foundation, Mozambique	51	50
Tsavo Trust	2	-
Total	809	898

7. Expenditure on charitable activities – Pioneering sand dams

	2024 Unrestricted £000	2024 Restricted £000	2024 Total £000	2023 Total £000
Promoting sand dams	8	10	18	16
Knowledge sharing	7	11	18	70
Evidence & research	2	0	2	-
Total	17	21	38	86

2023 expenditure of £86k consists of £43k restricted and £43k unrestricted expenditure.

Core costs of £16k, support costs of £7k and governance costs of £2k have been allocated to the charitable activities (see Note 1.4).

7a. Analysis of pioneering sand dams expenditure

	2024 Support and governance costs £000	2024 In Kind grants £000	2024 Total £000	2023 Total £000
Promoting sand dams	-	17	17	16
Knowledge sharing	7	11	18	70
Evidence and research	2	1	3	-
Total	9	29	38	86

2023 pioneering sand dams expenditure consists of £43k restricted and £43k unrestricted expenditure.

8. Tangible fixed assets

	2024 Total £000	2023 Total £000
Cost or valuation		
Opening balance	17	14
Additions	1	3
Disposals	-	-
Balance as at year end	18	17
Depreciation		
Opening balance	15	13
Charge for year	1	2
Disposals	-	-
Balance as at year end	16	15
Net book value as at year end	2	2

9. Debtors

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Prepayments	17	17	17	17
Accrued income	100	-	100	-
Other debtors	11	1	11	1
Total	128	18	128	18

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

10. Cash at bank and in hand

	2024 £000	2023 £000
Bank balances	717	766
Cash	6	7
Total	723	773

11. Creditors: amounts falling due within one year

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Creditors	8	4	8	4
Accruals	17	13	15	12
PAYE	10	7	10	7
Amounts owed to related parties	-	-	16	-
Deferred income	4	4	-	4
Total	<u>39</u>	<u>28</u>	<u>49</u>	<u>27</u>

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

11a. Deferred income

	2024 £000	2023 £000
Deferred income included above comprised:		
Deferred income b/f	4	4
Resources deferred in the year	-	-
Amounts released from previous years	-	-
Deferred income c/f	4	4
Total	<u>4</u>	<u>4</u>

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

12. Movement in funds

	As at 1st April 2023 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Total Movements £000	As at 31st March 2024 £000
Unrestricted	363	427	(392)	-	35	398
Restricted	399	1,013	(999)	-	14	413
Property and equipment	3	-	-	-	-	3
Total	<u>765</u>	<u>1,440</u>	<u>(1391)</u>	<u>-</u>	<u>49</u>	<u>814</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 2023	Transfers £000	Incoming resources £000	Outgoing resources £000	Total movement £000	As at 31st March 2024 £000
Community water and food, Kenya	133	(7)	485	(428)	50	183
Sand dams for wildlife, Kenya	2	-	8	(5)	3	5
Building sand dam capacity, Mozambique	10	(1)	58	(67)	(10)	-
Restoring degraded drylands, Zimbabwe	96	-	45	(95)	(50)	46
Sand dam pilot, Malawi	41	-	98	(106)	(8)	33
Sand dam feasibility, Tanzania	34	(1)	67	(59)	7	41
Sand dam pilot, Ethiopia	81	-	128	(117)	11	92
Expeditions	-	-	58	(58)	-	-
Marketing costs	-	-	5	(5)	-	-
Fundraising costs	-	1	28	(29)	-	-
Knowledge sharing	2	4	4	(10)	(2)	-
Promoting sand dams	-	4	19	(10)	13	13
Governance	-	-	10	(10)	-	-
Total	399	-	1,013	(999)	14	413

13. Analysis of net assets between funds

	Unrestricted funds £000	Restricted funds £000	Property & equipment fund £000	Total funds £000
Fixed assets	-	-	2	2
Current assets	431	419	1	851
Current liabilities	(33)	(6)	-	(39)
Total assets less current liabilities	398	413	3	814

14. Employees		
	2024 £000	2023 £000
Salaries and wages	311	243
Employer NIC	31	23
Pension	9	7
Health Insurance	14	15
Total	<u>365</u>	<u>288</u>
Average number of employees	<u>7</u>	<u>6</u>

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

The total amount of employee benefits received by key personnel is £153,978 (2023: £151,331). The key management personnel of the charity comprises of the Trustees, Chief Operating Officer and Head of Programmes.

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

	2024	2023
£60,001 - £70,000	1	1
£70,001 - £80,000	1	1

15. Trustee expenses and key management personnel compensation		
	2024 £000	2023 £000
Travel	4	3
Other	1	1
Total	<u>5</u>	<u>4</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. Pensions and post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £9k (2023: £7k).

17. Related parties

During the year the charity received income of £18k (2023: £18k) from the Rita & David Slowe Charitable Trust, a charity with connected trustees. At the year end there was £NIL (2023: £NIL) outstanding.

Our philosophy & values

People & relationships:

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

Environment & sustainability:

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

Service:

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

Nothing comes for free:

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

Excellence:

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

Innovation & passion:

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

Integrity:

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

Business efficiency:

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

Safeguarding statement:

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



SAND DAMS WORLDWIDE

Restore
Rebuild
Regreen

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