



1 million sand dams for

0.5 billion people by 2050

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

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

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

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

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

Photo credits

All images used in this report are copyright of Sand Dams Worldwide Limited unless otherwise stated.

Photo: front cover

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

Printed on 100% recycled paper.



Contents.

Lifetime achievements	04
A note from our Chairman	05
Vision, objects, purpose & values	06
Our Strategy to 2025	08
Our Theory of Change	12
Transforming lives and land	14
Financial review	17
Overseas programmes	23
Pioneering sand dams	38
Friends of Sand Dams Worldwide	40
Reference & administrative details	42
Structure, governance & management	43
Financial statements	
Independent auditor's report	46
Statement of financial activities	48
Balance sheet	49
Cashflow statement	50
Notes to the financial statements	51

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

Lifetime achievements.

1,230,562

People with access to safe water

£17

Cost per person with safe water

1,424

Sand dams enabled

£14,796

Cost per sand dam enabled

3

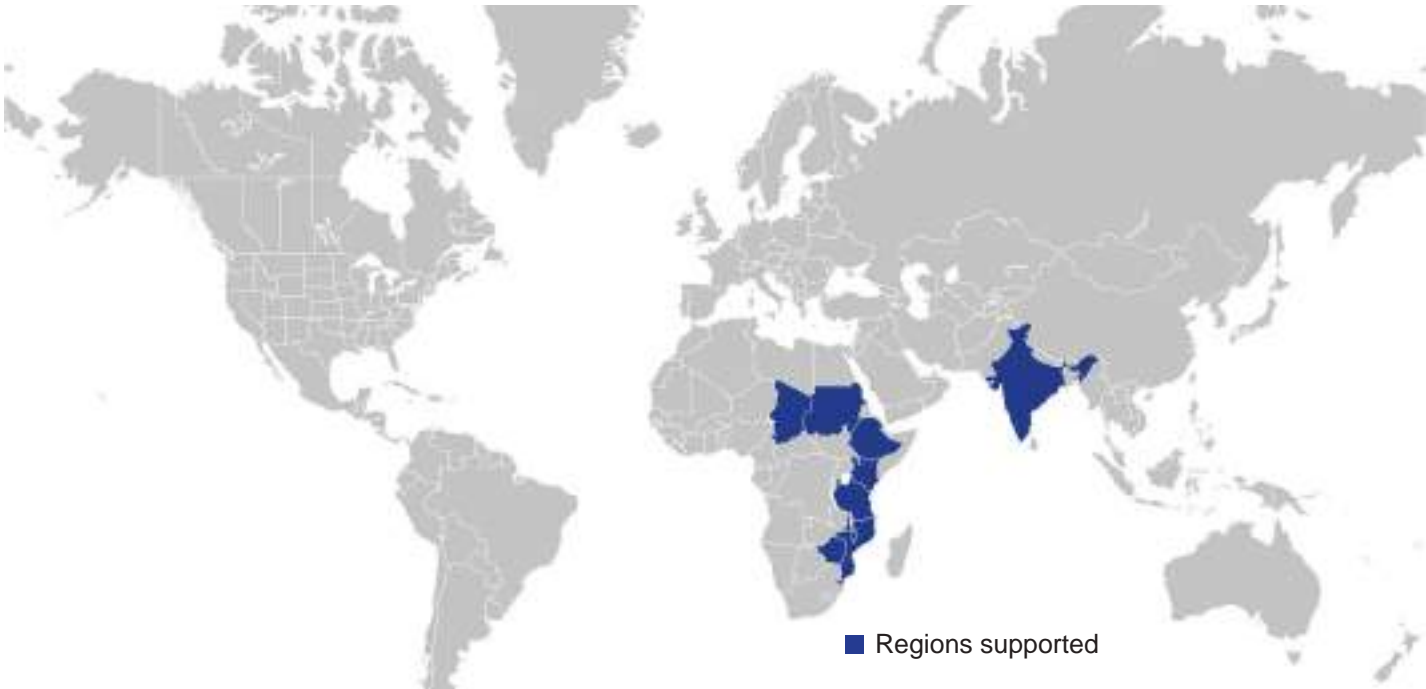
Sand dam road crossings

1,519,538

Trees planted

10

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



2024/25.

£1,939,290

Total income

£1,354,472

Charitable expenditure

A note from our Chairman.

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



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

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

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

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

In Mozambique, despite securing funds to scale up the programme, our plans were unfortunately delayed due to political unrest in the country. However,

as the situation has stabilised, our partner the Micaia Foundation (who have now achieved certification in sand dam siting, design and construction) are back in the field, working with communities who will build two more sand dams in 2025/26.

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

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

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

In Kenya's Tsavo National Park, working with Tsavo Trust, Kenya Wildlife Service and ASDF, our sand dams for wildlife are maturing and holding water reserves. Early evidence from our monitoring work indicates there is a 6% increase in how green the area is since

the sand dams were built (expected to increase over time). And in 2024/25 we supported the construction of another sand dam as part of the programme, funded by a successful BBC Radio 4 Appeal presented by TV broadcaster Liz Bonnin.

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

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

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

David Jordan OBE
Chairman

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

What we do

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

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

Our charitable objectives

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

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

Our purpose

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

Strategic objectives and public benefit statement

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

Our strategic objectives are to:

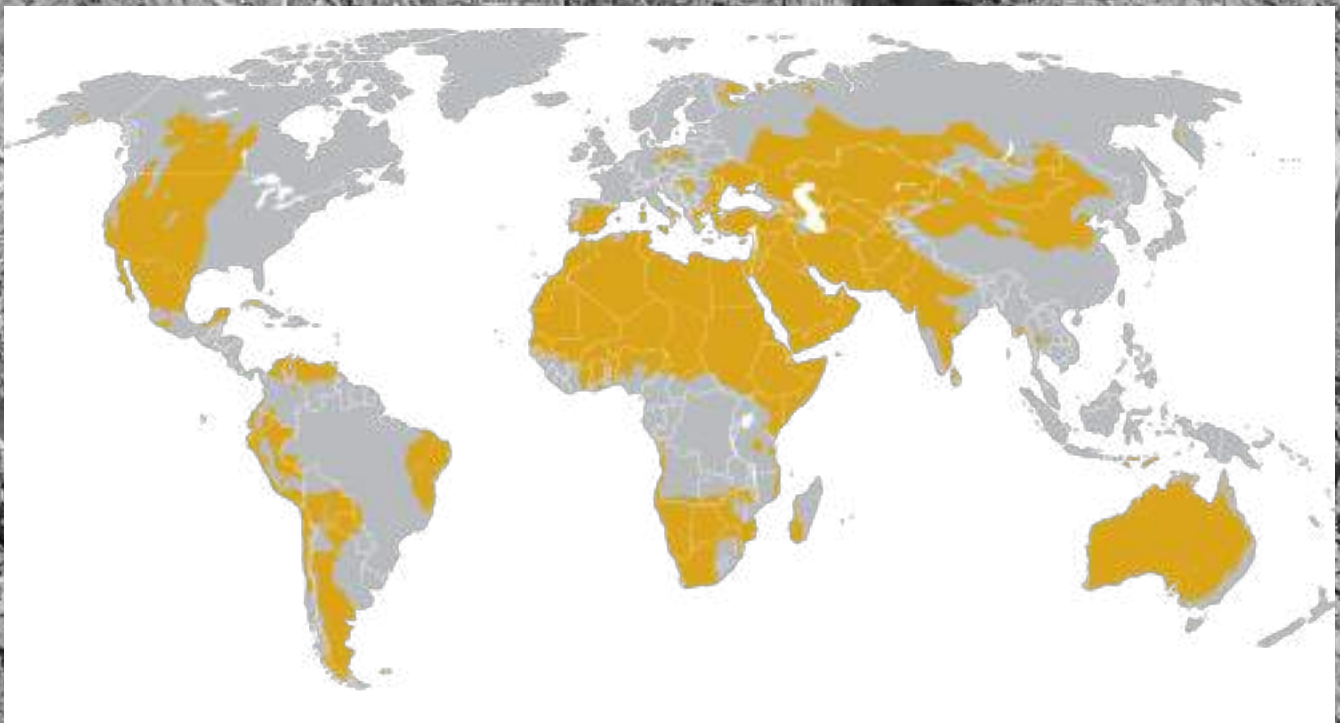
- Support communities in drylands worldwide to achieve water and food security through soil and water conservation and improved farming techniques, as enabled by sand dams.
- Promote community self-help as the critical factor in creating sustainable development.
- Establish sand dams as a key water supply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

The challenge with drylands and desertification.

Over 2 billion people depend on ecosystems in dryland areas.

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

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



People living in drylands manage:

46% of the world's terrestrial surface.

50% of the world's livestock.

44% of the world's cropland.

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

Transforming lives through sand dams in a changing climate.

Water scarcity affects the lives of millions of people every year

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

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

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

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

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

Increasing water stress

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

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

Farming and food security are under threat

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

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

Increasing health risks

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

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

Widening inequalities for women and girls

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

Increasing risk of conflicts and displacement

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

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

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

Loss of water-related ecosystems

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

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

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

Economic impacts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Improved public health

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

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

Greater food security

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

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

Rising household incomes

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

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

Increased vegetation cover

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

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

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

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

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

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

Our vision

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

Our goals

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

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

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

We will:

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

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

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

We will:

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

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

We will:

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

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

We will:

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

Who we will work with

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

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

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

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

The funding we need to achieve our Strategy objectives

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

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

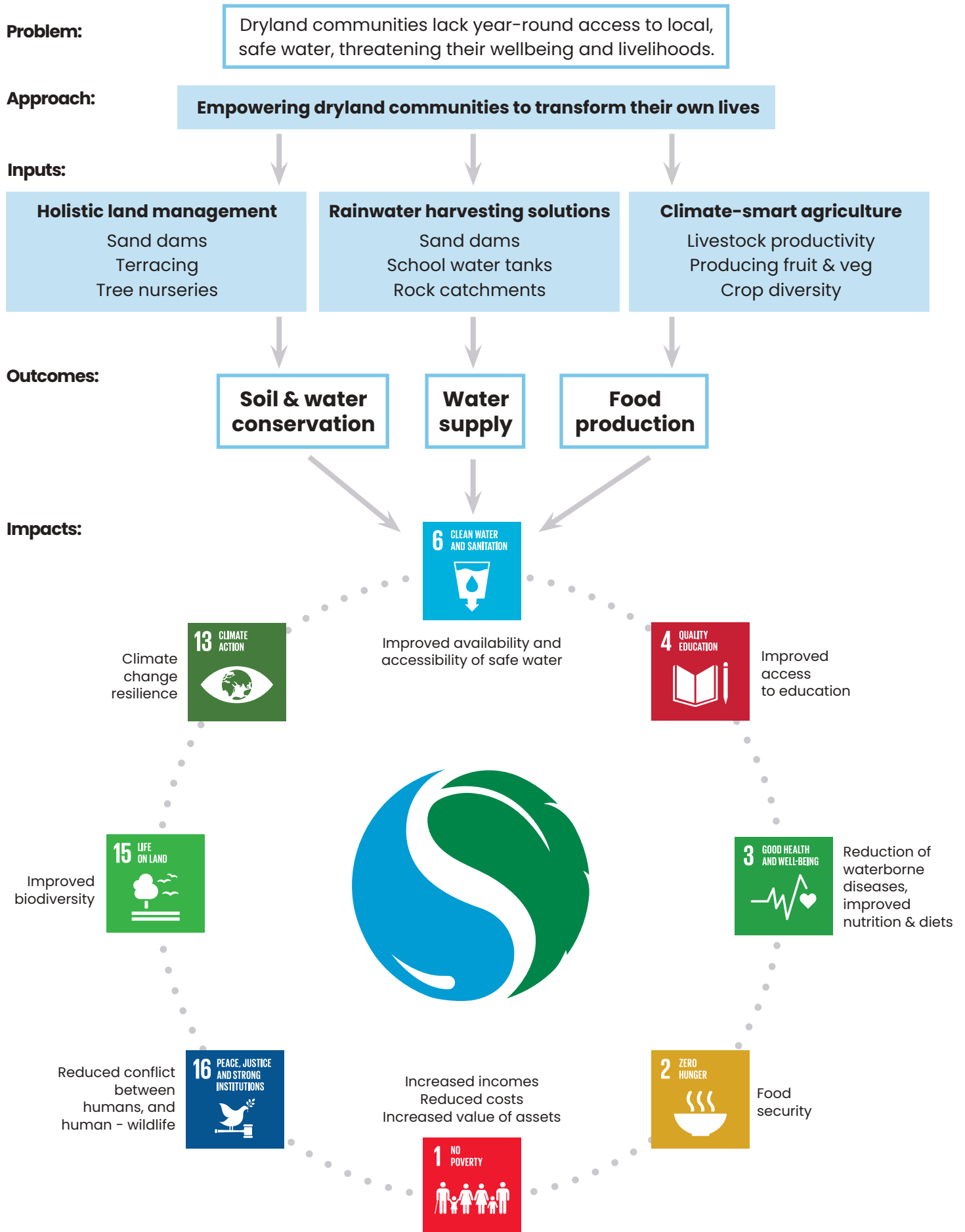
With the completion of pilot programmes in new countries and the adoption of landscape-scale approaches, we will aim to achieve significant upscaling of our activity and influence and to generate an income of £5 million every year by 2030.

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

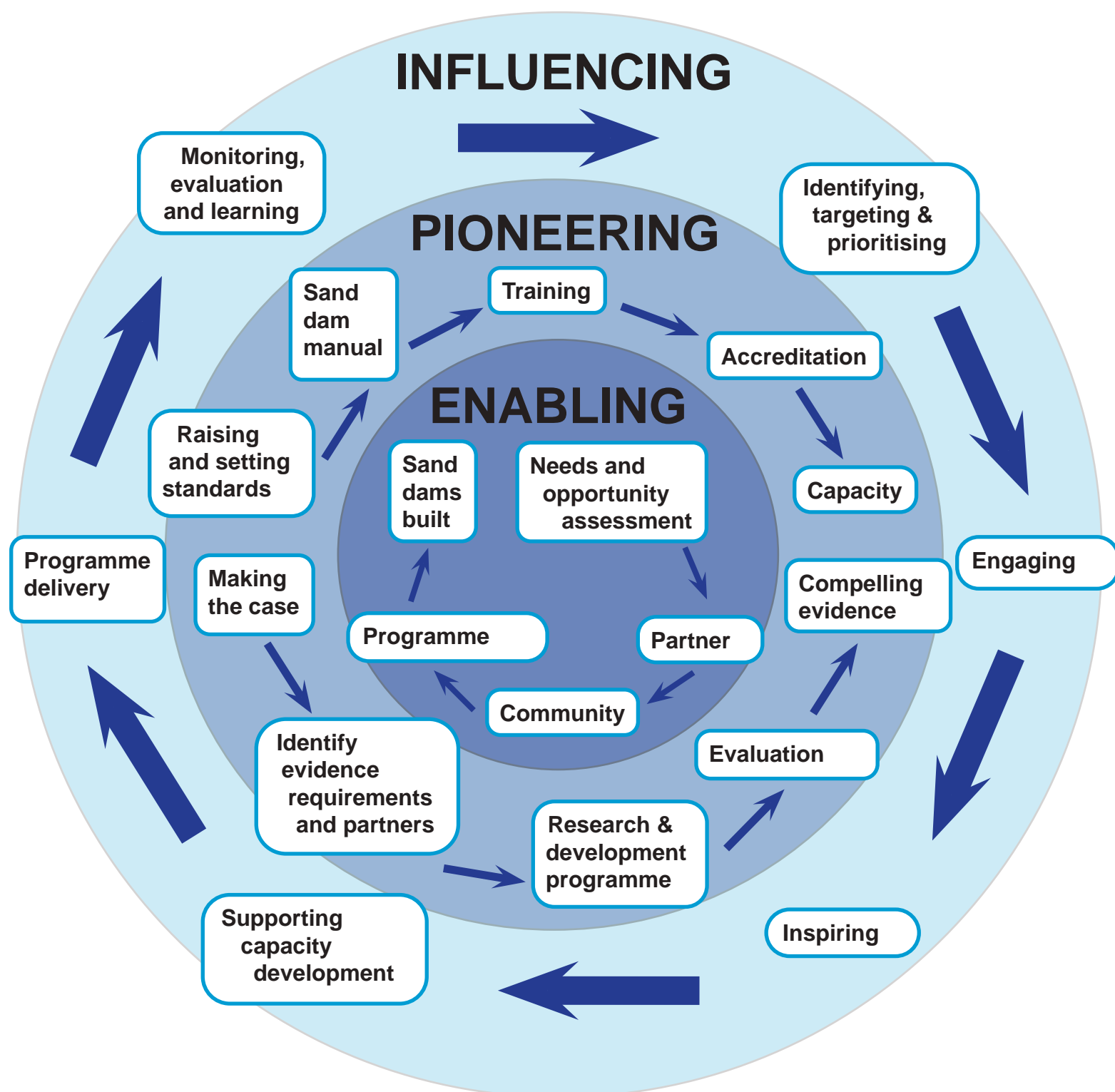
We will know we are succeeding when...

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

Our Theory of Change: Model of development



Our Theory of Change: Strategy




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

Transforming lives and land.

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


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

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



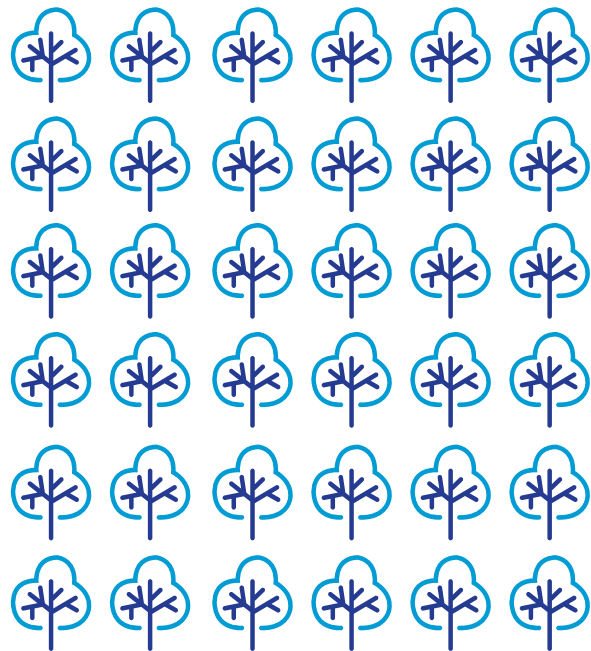
85%
↑
23%

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

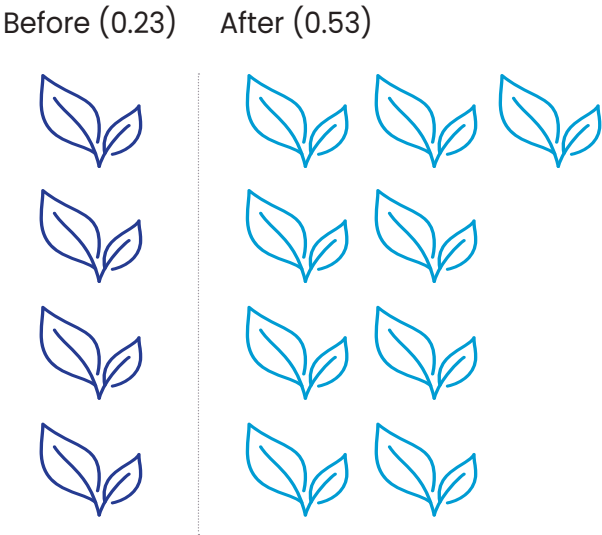


Ecosystems that include sand dams have **2.5 times greater resistance to drought**

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



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



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

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


25,161

Metres of environmental protection measures


1,965,019

Metres of terracing dug

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



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

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

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

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

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

Financial review.

"I am a woman who earns a living by cultivating gardens and selling vegetables to support my family and make ends meet. Having access to this sand dam will supply us with the water we need to empower ourselves as women... We hope to establish gardens that sustain us. We will grow fruits and vegetables and also raise chickens. We want to be self-reliant mothers who do not have to ask the fathers for anything."

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

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

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

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

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

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

Expenditure

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

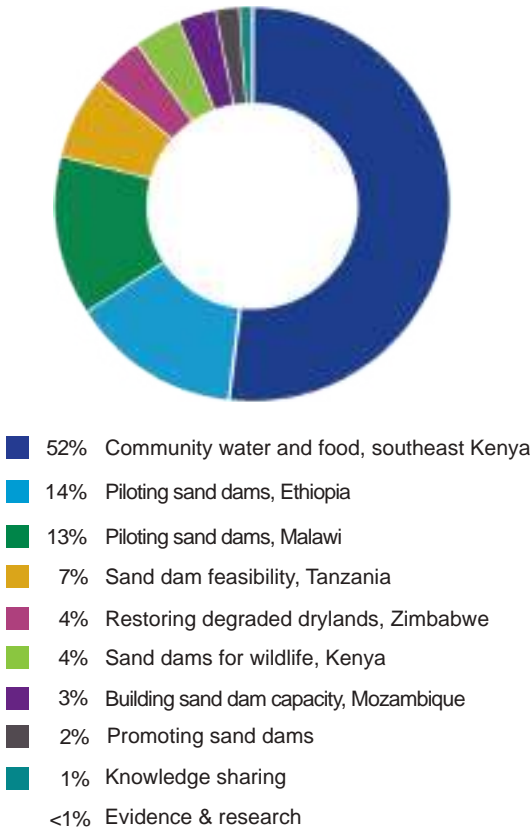
Our support to overseas programmes increased by 19% from £1,111k in 2023-24 to £1,317k in 2024-25, due mainly to our increased investment in our programme with ASDF that enabled 52 sand dams as opposed to 45 in the previous year. We completed our pilot programme in Tanzania and continued to scale up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

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

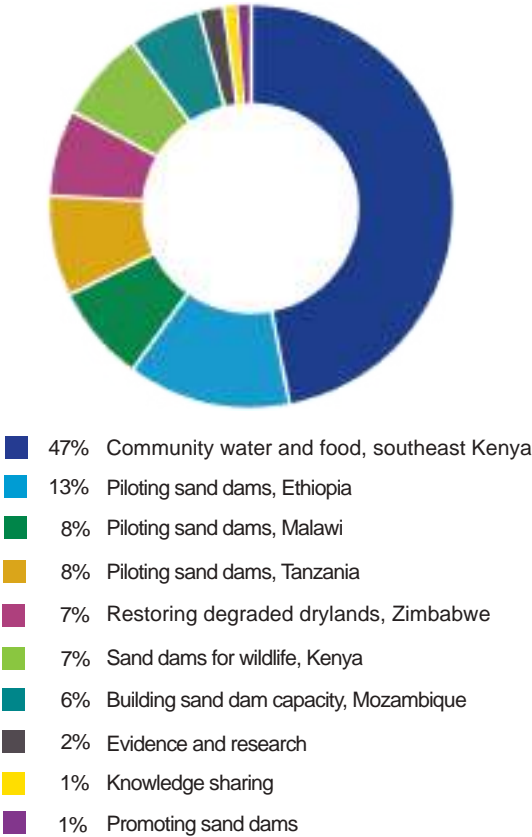
Charitable expenditure as a % of total expenditure

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

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



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



Income

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

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

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

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

Income stream mix

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

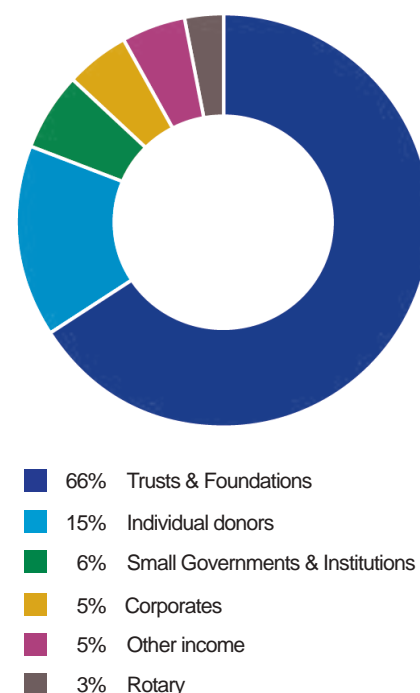
Where every £ went in 2024/25

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

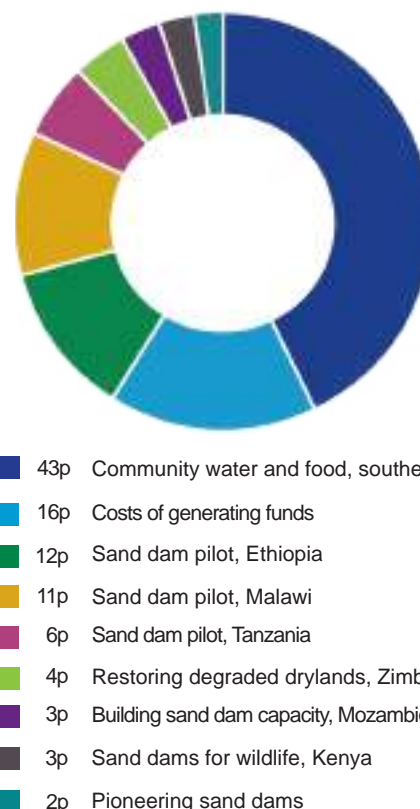
- Enabling dryland communities to build sand dams, access safe water close to home, and grow more food to feed and support their families
- Gathering evidence to influence more organisations to implement sand dams wherever they can be a solution to water scarcity
- Sharing our knowledge and expertise,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

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

Income stream mix: 2024/25



Where every £1 went in 2024/25



Donation and legacies fundraising

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

These costs are spread over the differing income streams.

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

Fundraising targets

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

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

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

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

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

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

Fund accounting

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

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

Reserves policy and going concern statement

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

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

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

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

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

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

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

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

Risk management

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

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

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

- Overseas political situations can disrupt the work being undertaken through our grant funding. We carefully and continually monitor the circumstances in each of the countries in which we work and respond accordingly.
- 66% of our income comes from Trusts and Foundations, 15% from individuals and 6% from small governments, while the remainder comes from corporates and Rotary clubs within Rotary International Great Britain and Ireland. A lack of diversity and the financial implications if one or more of these grants stops provides a revenue risk to the organisation. Measures are now in place to increase and diversify our funding.

Investment powers and policy

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

Grant management policy

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

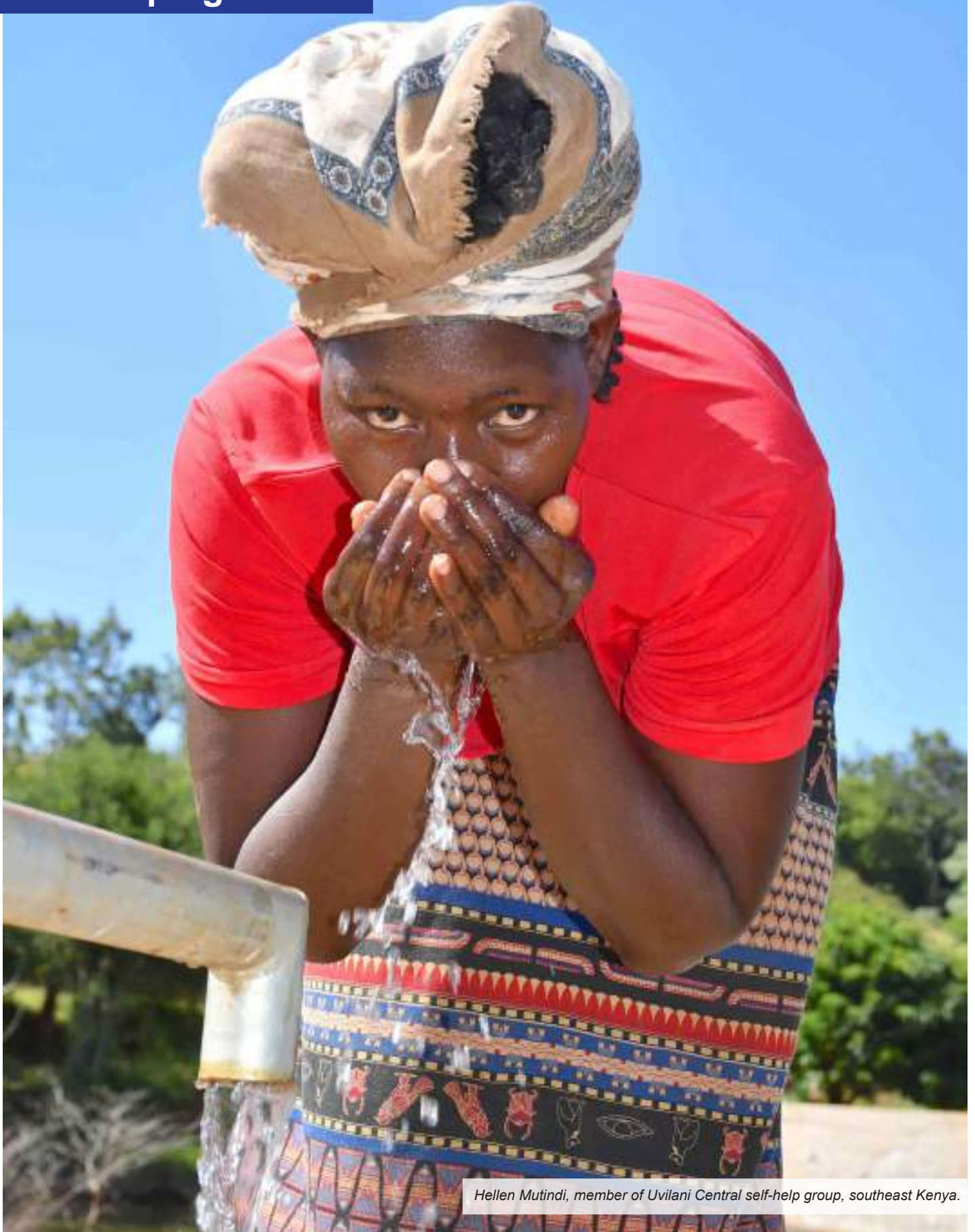
- The proposed organisation and opportunity have successfully proceeded through Sand Dams Worldwide's engagement process.
- The proposed project fits with Sand Dams Worldwide's vision, charitable objects and strategic priorities.
- The organisation has the necessary skills, knowledge, experience and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

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

Fundraising statement

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

Overseas programmes.



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

Community water & food – southeast Kenya.



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

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

A long walk for water

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

Creating opportunity and hope

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

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

About our partner

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

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

Major donors

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



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

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

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

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

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

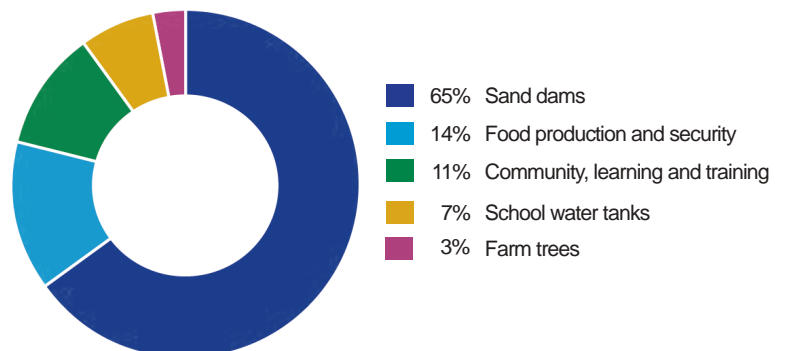
Combined with training in conservation agriculture and drought-tolerant crop production, we are supporting communities to improve their resilience to climate change and to improve their land and their livelihoods.

2024/25 Plans

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

2024/25 Achievements

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



2025/26 Plans

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

Sand dams for wildlife.



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

Fragile ecosystems and critical land for wildlife

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

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

Water for wildlife

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

About our partner

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

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

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

Major donors

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



Moller Springs sand dam in Tsavo National Park, Kenya.

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

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

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

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

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

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

2024/25 Plans

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

2024/25 Achievements

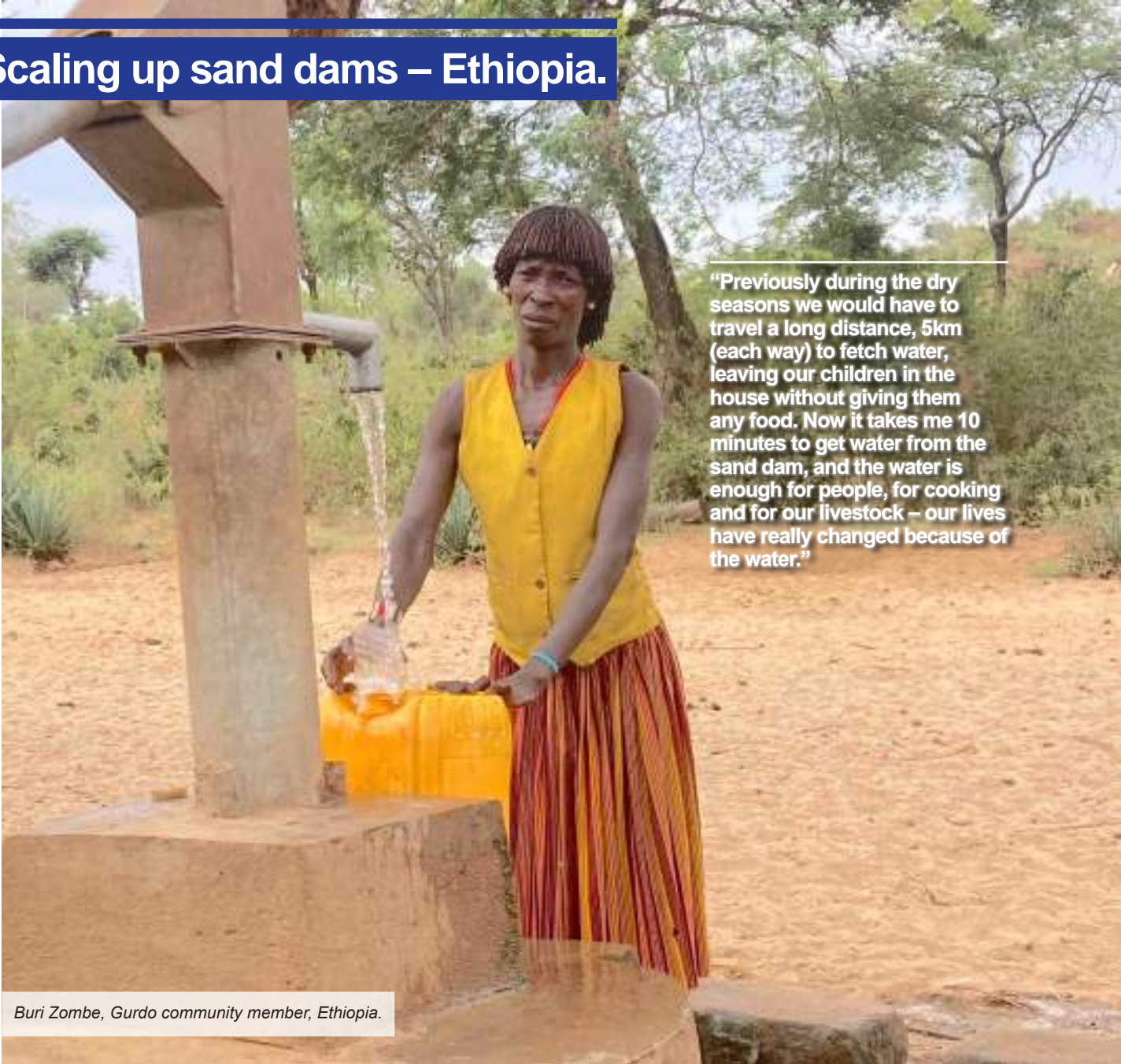
£53k **1**
Investment Sand dam
built

2025/26 Plans

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

£104k **3**
Investment Sand dams
built

Scaling up sand dams – Ethiopia.



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

Buri Zombe, Gurdo community member, Ethiopia.

Living in extremes

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

Scaling up sand dams in Ethiopia

Following the successful pilot sand dam programme in South Omo, which demonstrated that sand dams are an effective rural water solution and climate change adaptation technique for this region, we are now working with our partner Action for Development (AFD) to deliver a long-term programme. This year, two more pastoralist communities were supported to construct a sand dam, as well as

implement sustainable land management techniques, helping to improve their food production and water security whilst also protecting critical ecosystems.

About our partner

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

Major donors

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



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

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

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

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

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

2024/25 Plans

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

2024/25 Achievements

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

2025/26 Plans

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

Piloting sand dams – Tanzania.

“Before the sand dam, there was only water available in the river between January–April. There were big queues, sometimes there would even be fights, and it took all day to collect water. Normally we could only collect around 100 litres of water, which had to last my household (of 8 people) for up to 3 days. Now it just takes a few minutes, and we can collect as much water as we all need.”

Eveline Madiilo, Kingiti community member, Tanzania.

Potential for sand dams in a new region

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

Feasibility study

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

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

About our partner

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

Major donors

Medicor Foundation.



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

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

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

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

2024/25 Plans

£115k
Investment

2
Sand dam
built

3,465
People with
safe water

2024/25 Achievements

£96k
Investment

2
Sand dams
built

8,849
People with
safe water

2025/26 Plans

£112k
Investment

2
Sand dams
built

5,900
People with
safe water

Community water & food – Mozambique.



Tzanzabue community's completed sand dam, Mozambique.

Unreliable rain

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

Scaling up sand dams in Mozambique

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

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

About our partner

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

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

Major donors

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



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

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

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

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

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

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

2024/25 Plans

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


2024/25 Achievements

£45k	0	
Investment	Sand dams built	

2025/26 Plans

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

Restoring degraded lands with sand dams – Zimbabwe.



"The sand dam has been a lifesaver, and it truly feels like a miracle. Also, I firmly believe that the environmental conservation measures that we are implementing can help restore our land; particularly the construction of stone gabions, and the establishment of woodlots which are reintroducing many important tree species that were once common to our community."

Kholisani Nkomo, Nsimbi community's Chairperson, Zimbabwe.

Dwindling resources

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

A focus on land

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

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

About our partner

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

Major donors

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



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

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

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

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

Due to initial delays at the start of the year (due to new requirements introduced by the Zimbabwean government for all NGOs, requiring additional approvals to be sought with local district government offices), it was not possible to start tree planting, as this activity must coincide with the rains. This activity

will now take place in the next rainy season, which typically starts around October/November.

2024/25 Plans

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

2024/25 Achievements

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

2025/26 Plans

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

Scaling up sand dams – Malawi.



“Our rivers do not keep water throughout the year and our boreholes often dry up... With this project, we will have water for our livestock and farming. It is a relief beyond words. We are grateful to Sand Dams Worldwide and CARD for being our helper in times of need. Our lives will no longer be the same.”

Mighty Felemu, GVH Felemu community member, Malawi.

A region of extremes

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

Scaling up sand dams in Malawi

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

security for communities through the construction of six sand dams alongside conservation agriculture and environmental protection activities. A key objective of this programme is also to build the capacity of CARD in the siting, design and construction of sand dams.

About our partner

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

Major donors

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



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

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

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

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

2024/25 Plans

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

2024/25 Achievements

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

2025/26 Plans

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

Pioneering sand dams.

"When I think about building our sand dam road crossing, and everything we hope to achieve, I feel a deep sense of pride and excitement. It's not just about the project itself; it's about what it represents — our collective strength, determination, and the better future we're working towards together."

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

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

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

Evidence and research

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

Promoting sand dams

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

Knowledge sharing

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

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



“The sand dam road crossing will make it easier to transport goods and reach essential services, creating new opportunities for making more income and improving the overall quality of life in our community!”

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

2024/25 Achievements

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

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

2025/26 Plans

- Secure the funds to start a research study designed to evaluate the impact of sand dams on local Biodiversity
- Have one more partner organisation certified by the end of March 2026.
- Deliver an International Sand Dam Workshop with CARD, our Malawian partner, with the aim of including Malawian National Government, and other key actors.

2024/25 Plans

£84k

Investment

2024/25 Achievements

£38k

Investment

2025/26 Plans

£70k

Investment

What we have done so far

269

People trained

£1,607

Investment

11

Organisations supported

Friends of Sand Dams Worldwide.

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

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

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



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

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

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

Governing document

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

Appointment of Trustees

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

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

Trustees' responsibilities

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

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

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

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

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

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

Insofar as the Trustees are aware:

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

Appointment of auditors

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

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



David Jordan OBE
Chairman

Financial statements.

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

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



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

Opinion

We have audited the financial statements of Sand Dams Worldwide Limited (the parent 'charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- Have been prepared in accordance with the requirements of the Companies Act 2006 and Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

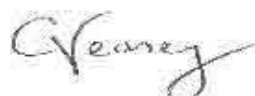
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed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

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

Use of our report

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

Callum Veasey ACA (Senior Statutory Auditor)



For and on behalf of:

Cottons Accountants LLP
Statutory Auditor
1 Billing Road
Northampton
NN1 5AL

Date: 30th September 2025

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

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

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

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

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

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

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

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

	Note	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Fixed assets					
Tangible fixed assets	8	1	2	1	2
Total fixed assets		<u>1</u>	<u>2</u>	<u>1</u>	<u>2</u>
Current assets					
Debtors	9	19	128	19	128
Cash at bank and in hand	10	1,174	723	1,174	723
Total current assets		<u>1,193</u>	<u>851</u>	<u>1,193</u>	<u>851</u>
Liabilities					
Creditors falling due within one year	11	(58)	(39)	(215)	(49)
Net assets		<u>1,136</u>	<u>814</u>	<u>979</u>	<u>804</u>
Funds of the charity					
Unrestricted funds	12	376	398	376	398
Restricted funds	12a	759	413	602	403
Property and equipment fund		1	3	1	3
Total funds		<u>1,136</u>	<u>814</u>	<u>979</u>	<u>804</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 £3k (2024: £6k) and assets of £3k (2024: £6k) from Sand Dams Worldwide IOM Ltd.

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

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

Signed on behalf of the Board of Trustees.



David Jordan OBE
Chairman

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

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

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

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

1. Accounting policies

1.1 Basis of preparation

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

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

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

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

1.2 Group entities

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

Sand Dams Worldwide Trading Ltd

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

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

Sand Dams Worldwide (IOM) Ltd

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

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

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

1.3 Income

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

Income includes the following types of income:

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

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

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

1.4 Expenditure

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

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

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

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

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

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

1.4 Core, support and governance costs

Core costs summary

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

1.4a Breakdown of total core costs

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

1.4b Core costs allocation

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

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

Support costs summary:

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

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

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

Governance costs summary:

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

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

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

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

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

1.5 Tangible fixed assets and depreciation

Fixed assets costing more than £500 are capitalised.

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

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

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

1.6 Investment in subsidiaries

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

1.7 Foreign currency translation

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

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

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

1.8 Accumulated funds

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

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

1.9 Irrecoverable VAT

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

1.10 Taxation

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

1.11 Debtors and creditors within one year

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

1.12 Impairment

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

1.13 Employee benefits

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

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

1.14 Judgements and key sources of estimation uncertainty

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

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

2. Donations and legacies income

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

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

2.1. Analysis of government grants (all restricted)

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

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

Programmes for which grants have been received

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

3. Charitable activities income

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

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

4. Expenditure on raising funds – Donation and legacies funding

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

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

5. Expenditure on raising funds – Charitable activities

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

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

6. Expenditure on charitable activities – Overseas programmes

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

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

6a. Analysis of overseas programmes

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

6b. Direct grants

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

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

7. Expenditure on charitable activities – Pioneering sand dams

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

2024 expenditure of £38k consists of £21k restricted and £17k unrestricted expenditure.

Core costs of £24k, support costs of £6k and governance costs of £2k have been allocated to the charitable activities (see Note 1.4).

7a. Analysis of pioneering sand dams expenditure

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

8. Tangible fixed assets

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

9. Debtors

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

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

10. Cash at bank and in hand

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

11. Creditors: amounts falling due within one year

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

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

11a. Deferred income

	2025 £000	2024 £000
--	--------------	--------------

Deferred income included above comprised:

Deferred income b/f	4	4
Resources deferred in the year	-	-
Amounts released from previous years	4	-
Deferred income c/f	-	4
Total	<u>-</u>	<u>4</u>

12. Movement in funds

	As at 1st April 2024 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Total Movements £000	As at 31st March 2025 £000
Unrestricted	398	333	(357)	2	(24)	376
Restricted	413	1,606	(1,260)	-	346	759
Property and equipment	3	-	-	(2)	-	1
Total	<u>814</u>	<u>1,939</u>	<u>(1,617)</u>	<u>-</u>	<u>322</u>	<u>1,136</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 2024	Transfers £000	Incoming resources £000	Outgoing resources £000	Total movement £000	As at 31st March 2025 £000
Community water and food, Kenya	183	-	738	(572)	166	349
Sand dams for wildlife, Kenya	5	-	46	(51)	(5)	-
Building sand dam capacity, Mozambique	-	-	147	(31)	116	116
Restoring degraded drylands, Zimbabwe	46	(2)	36	(44)	(10)	36
Sand dam pilot, Malawi	33	-	268	(159)	109	142
Sand dam feasibility, Tanzania	41	-	47	(88)	(41)	-
Sand dam pilot, Ethiopia	92	1	169	(172)	(2)	90
Expeditions	-	-	83	(82)	1	1
Marketing costs	-	-	5	(5)	-	-
Fundraising costs	-	1	18	(19)	-	-
Evidence & research	-	-	26	(1)	25	25
Knowledge sharing	-	6	2	(8)	-	-
Promoting sand dams	13	(6)	10	(17)	(13)	-
Governance	-	-	11	(11)	-	-
Total	413	-	1,606	(1,260)	346	759

13. Analysis of net assets between funds

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

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

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

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

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

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

15. Trustee expenses and key management personnel compensation

	2025 £000	2024 £000
Travel	4	4
Other	2	1
Total	<u>6</u>	<u>5</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 £10k (2024: £9k).

17. Related parties

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

Our philosophy & values

People & relationships:

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

Environment & sustainability:

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

Service:

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

Nothing comes for free:

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

Excellence:

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

Innovation & passion:

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

Integrity:

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

Business efficiency:

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

Safeguarding statement:

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



SAND DAMS WORLDWIDE

Restore
Rebuild
Regreen

Address

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

Contacts

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

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

Social

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

Charity registration number (England & Wales)

1094478
Registered company number: 4432166