

REGISTERED COMPANY NUMBER: 03956233 (England and Wales)
REGISTERED CHARITY NUMBER: 1083019

**International Association of
Hydrogeologists**

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2020

**International Association of
Hydrogeologists**

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for the Year Ended 31 December 2020**

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**International Association of
Hydrogeologists (Registered number: 03956233)**

**Report of the Trustees
for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

All the Association's assets and funds are directed towards meeting the objectives that are contained in the Articles of Association of the Company. These are to advance public education and promote research (and disseminate the useful results of such research) in the study and knowledge of Hydrogeological science.

The Association seeks to achieve these objectives by:

- Publishing journals, book series, newsletters and other occasional publications, in both hard copy and electronic format, for the benefit of members and the wider community interested in the objects of the Association;
- Promoting international co-operation among hydrogeologists and others with an interest in groundwater through commissions, networks, working groups and joint projects;
- Encouraging the worldwide application of hydrogeological skills through education and technology transfer programmes. The Burdon Fund was established by IAH to support hydrogeologists in developing nations. IAH also runs a sponsored membership scheme to help hydrogeologists in developing nations share in the benefits of IAH membership. The Association has enhanced its capacity to do this by establishing an Education and Development Fund and a Sponsorship Fund;
- Sponsoring international meetings, including an annual congress, and regional and national meetings;
- Co-operating with national and international scientific organisations, to promote understanding of groundwater in the international management of water resources and the environment.

While these aims and objectives are clear, consistent and long-term, it is nevertheless prudent for the Association to review from time to time the activities that are undertaken and expenditures made in pursuit of these aims. To this end, a strategic plan for the period up to 2020 containing detailed recommendations for activities to be undertaken to strengthen the Association's membership, educational and scientific programmes, communications, conferences, provision of web-based services, income diversification and many others was prepared in 2010. Progress in implementing this strategic plan is regularly reviewed by the Executive Committee of IAH and reported to the trustees at meetings of the Association's Council. A successor to the strategic plan is proposed.

In carrying out these objectives and aims, the Trustees have complied with their duty to have due regard to the guidance published by the Charity Commission on Public Benefit.

**International Association of
Hydrogeologists (Registered number: 03956233)**

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Association meets its charitable objectives in several ways.

The Association maintains a sponsored membership scheme for professional colleagues who for financial or practical reasons find it difficult to pay their own fees. This helps them to receive scientific knowledge and maintain technical contact with recent developments in groundwater science. To provide support for this, in 2009 the Association established a Sponsored Membership Fund of £10,000. The scheme is reviewed regularly to identify members who have been sponsored for substantial periods and whose personal career and national economic situations mean that they might be able to pay for themselves, thus freeing up funds for new sponsored members. At the end of 2020 total membership of this scheme stood at 246 such members, with £4,053 provided from central funds to cover the sponsorship of 125 members. This left a deficit of £4,053 at the end of the year and the fund was replenished by transferring £4,053 from general funds. The remaining sponsored members were supported by National Chapters and individual IAH members.

To further enhance its charitable activities in the field of education, in 2009 the Association established a separate Education and Development Fund with an initial amount of £10,000, which was topped up by a further £10,000 in 2015. This is intended to be used to support IAH members for educational and scientific purposes in the field of hydrogeology. In 2020, four translations were prepared of papers in our Strategic Overview Series, at a cost of £756. Three were translated into Portuguese and one into Spanish, ahead of our planned congress in Brazil, to support our Latin American members. The congress and publication of the papers has been held back until 2021. Smaller sums were provided to our Early Careers Hydrogeology Network and separately as prizes for members.

IAH uses its Burdon Fund and Network as its main focus for supporting the work of groundwater professionals in the developing world, traditionally with a focus on Africa. There was no expenditure from the Fund in 2020 and with donations of £178 during the year the balance of funds on 31 December 2020 was £32,009.

The major vehicle for education and dissemination of research is Hydrogeology Journal which, with eight issues per year, continues to meet its targets for scientific articles and reports disseminated, and also in terms of the encouragement of a broad spread internationally of the authors' countries of origin. Further, the wide geographical spread of the editorial board enables us to meet our objective of supporting publication in English of any scientific paper or report of merit regardless of the authors' own source language and facilities for translation. Hydrogeology Journal continued to maintain a relatively high scientific citation index for its category while meeting the Association's objective of providing an accessible outlet for good hydrogeological science. Royalties received in 2020 from our publishers, relating to turnover during 2019, amounted to £27,200.

Trading activities

These are carried out through the Association's subsidiary company World-Wide Groundwater Ltd. Following completion of the Global Environment Facility project on groundwater governance, no further income has been received since 2014. The company is, however, maintained at a small charge in the event of further requirements arising for its use.

**Report of the Trustees
for the Year Ended 31 December 2020**

FINANCIAL REVIEW

Results for the year

The Council is required to prepare its report and accounts in pounds Sterling (GBP). For the year under review the Council reports an overall surplus of £76,252 (2019: surplus of £11,060). This has arisen for a number of reasons.

Our publisher, Springer, increased payments to us to cover administration of our journal. We were also able to reclaim tax paid on royalties for our journal from previous years where this had been deducted at source in Germany. We received a donation from Strathclyde University and Scottish Government to cover the costs of membership of 92 groundwater professionals in Malawi. We also received a donation from the surplus generated for the IAH congress in Malaga. More of our members took online versions of our journal rather than hard copies, which is more-cost effective for us. The Covid pandemic meant that our Executive Committee and Council members could not travel to meetings, which resulted in significant savings in associated costs. Furthermore, development work on our website was deferred and these costs were not incurred.

At the same time income from membership subscriptions fell during the pandemic, and currency exchange variation resulted in a lower valuation of our reserves (held in sterling, euro and dollars, but reported in sterling). However, these shortfalls were outweighed by the reductions in expenditure and other source of income. Council will consider how to balance use of the surplus for charitable purposes with the need for financial safeguards as uncertainties continue during the pandemic.

Reserves policy

As at 31 December 2020 the amount of reserves were £199,426 (compared to £123,174 at 31 December 2019) of which £166,526 were free reserves (compared to £90,693 at 31 December 2019). Free reserves are reserves which do not include the restricted funds of £32,009 and reserves tied up in tangible fixed assets of £891.

In addition to the management of the Burdon Fund, the Association has adopted a reserves policy for the management of its general funds with the following objectives:

1. To provide funds to continue the orderly development and future growth of the Association as defined by its mission and objectives and as set out in the Forward Look strategic programme;
2. To provide funds to enable the Association to continue to meet its scientific aims and objectives through its publications, conferences and the work of its commissions;
3. To provide funds to enable the Association to continue its work related to the promotion of sound groundwater management throughout the world;
4. To provide funds to support the Association's work in developing countries.

Each year the Association's Executive approves a plan of activity and budget to address these objectives. This involves the release of funds from general funds to enable the plan to be delivered.

Further details on designated and restricted funds are provided in the notes to the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its Memorandum, Articles of Association and Rules, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985. Changes to the Rules of the Association were approved by Council at its meeting in Rome in September 2015.

Recruitment and appointment of new trustees

The Council of the Association is elected by ballot of the membership of the Association every four years, the period of office running from the annual meeting at which the election takes place until the annual meeting in the fourth following year. The current Council was elected on 23 September 2020 and will serve until a new Council will be elected during 2024.

**International Association of
Hydrogeologists (Registered number: 03956233)**

**Report of the Trustees
for the Year Ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

All members, individual or corporate, are members of the international body. However, the Association encourages the formation of national or regional committees in order to carry out local administration, promote contacts and co-operation and undertake relevant studies of local or regional interest. National committees may be organised in a number of different ways according to national practice and circumstance.

The Council of the Association determines the general policy of IAH.

Remuneration of Key Management Personnel

In determining appropriate levels of remuneration for staff, the Association aims to provide overall packages of terms and conditions that are affordable, competitive and will help to attract, retain and motivate high quality individuals capable of achieving the Society's objectives. The Association wishes to ensure that staff are fairly rewarded for their individual and collective responsibilities and contributions to the Association's overall performance. Remuneration packages are the responsibility of the IAH Executive, which takes into account data on general inflation and wage inflation, as well as performance considerations when making its determinations. Key management remuneration for 2019 was £21,349 (2019 - £20,823).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03956233 (England and Wales)

Registered Charity number

1083019

Registered office

35 Cardinal Close
Caversham
Reading
RG4 8BZ

Trustees

Name	Term during year to 31 December 2020
Antonio Chambel	Continuous
Carlos Eduardo Molano Cajigas	Continuous
David Kreamer	Continuous
Marco Petitta	Continuous
Teodora Szocs	Continuous
Nataliia Anatolyevna Vinograd	Continuous
Ahmed Fekri	Terminated 23 September 2020
Kenneth Howard	Terminated 23 September 2020
Bruce Misstear	Terminated 23 September 2020
Wendy Timms	Terminated 23 September 2020
Callist Tindimugaya	Terminated 23 September 2020
Mary Joanne Thompson	Terminated 23 September 2020
Makoto Taniguchi	Terminated 23 September 2020
Jane Dottridge	Appointed 23 September 2020
Ralf Klingbeil	Appointed 23 September 2020
Joanna Doummar	Appointed 23 September 2020
Devinder Chadha	Appointed 23 September 2020
Sarah Bourke	Appointed 23 September 2020
Grant Ferguson	Appointed 23 September 2020
Seifu Kebede Gurmesssa	Appointed 23 September 2020

Company Secretary

I R Davey

**International Association of
Hydrogeologists (Registered number: 03956233)**

**Report of the Trustees
for the Year Ended 31 December 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Solicitors

Robbins Olivery
Southern House
Woking
GU22 7UY

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7 September 2021 and signed on its behalf by:


.....

I R Davey - Secretary

**Independent Examiner's Report to the Trustees of
International Association of
Hydrogeologists (Registered number: 03956233)**

Independent examiner's report to the trustees of International Association of Hydrogeologists ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Williams FCA FCCA
Institute of Chartered Accountants in England and Wales
Locke Williams Associates LLP
Chartered Accountants
Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL



TRUSTED ACCOUNTING SOLUTIONS

21 September 2021



Registered number: OC350146
Registered in England and Wales.
Katrina Williams FCA CTA TEP
David Williams FCA FCCA

Locke Williams Associates LLP
Blackthorn House, St Pauls Square
Birmingham B3 1RL T: 0121 262 3980

**International Association of
Hydrogeologists**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		782	178	960	20,804
Charitable activities					
Members services		329,807	-	329,807	331,400
Investment income	2	<u>81</u>	<u>-</u>	<u>81</u>	<u>168</u>
Total		330,670	178	330,848	352,372
EXPENDITURE ON					
Charitable activities					
Members services		257,047	-	257,047	331,320
Net gains/(losses) on investments		<u>2,451</u>	<u>-</u>	<u>2,451</u>	<u>(9,992)</u>
NET INCOME		76,074	178	76,252	11,060
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>91,343</u>	<u>31,831</u>	<u>123,174</u>	<u>112,114</u>
TOTAL FUNDS CARRIED FORWARD		<u>167,417</u>	<u>32,009</u>	<u>199,426</u>	<u>123,174</u>

The notes form part of these financial statements

**International Association of
Hydrogeologists (Registered number: 03956233)**

**Balance Sheet
31 December 2020**

	Notes	31.12.20 £	31.12.19 £
FIXED ASSETS			
Tangible assets	7	890	649
Investments	8	<u>1</u>	<u>1</u>
		891	650
CURRENT ASSETS			
Debtors	9	2,518	3,460
Cash at bank and in hand		<u>235,551</u>	<u>150,153</u>
		238,069	153,613
CREDITORS			
Amounts falling due within one year	10	<u>(39,534)</u>	<u>(31,089)</u>
NET CURRENT ASSETS		<u>198,535</u>	<u>122,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>199,426</u>	<u>123,174</u>
NET ASSETS		<u>199,426</u>	<u>123,174</u>
FUNDS	12		
Unrestricted funds		167,417	91,343
Restricted funds		<u>32,009</u>	<u>31,831</u>
TOTAL FUNDS		<u>199,426</u>	<u>123,174</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

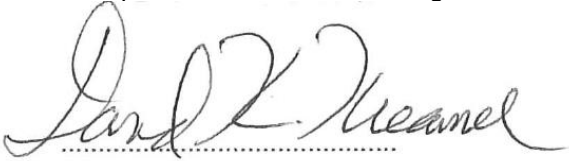
The notes form part of these financial statements

**International Association of
Hydrogeologists (Registered number: 03956233)**

**Balance Sheet - continued
31 December 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 September 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D. Kremer', written over a dotted line.

D Kremer - Trustee

The notes form part of these financial statements

**International Association of
Hydrogeologists**

**Notes to the Financial Statements
for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Membership fees are recognised when receivable and the amount can be measured reliably by the charity.

Royalties and income from the exploitation of intellectual property rights are recognised when receivable in accordance with the substance of the relevant agreement.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

Donated memberships and donated travel costs are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

No amount is included in the financial statements for volunteer time in line with the Charities SORP.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Association and include the independent examination and an allocation of staff costs attributable to time spent in managing the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

**International Association of
Hydrogeologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Debtors and creditors receivable / payable within one year

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

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result. The table below shows the balances held in the various currencies at the year end and the exchange rates prevailing.

Currency	Balances on 31.12.20	Rate of exchange with sterling on 31.12.20
US Dollars	\$30,091	\$1.366
Euro	€214,840	€1.120

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.

2. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>81</u>	<u>168</u>

The charity owns World-Wide Groundwater Limited, which is incorporated in England and Wales, established by the Council to undertake commercial activities which are in support of the Association's charitable objectives and donates its annual taxable profits to the charity under Gift Aid.

The company has not traded during the year ended 31 December 2020 or the year ended 31 December 2019.

**International Association of
Hydrogeologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	369	217
Accountancy and Independent Examination fee	<u>1,770</u>	<u>1,800</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	74,872	70,848
Social security costs	1,516	2,054
Other pension costs	<u>2,994</u>	<u>2,834</u>
	<u>79,382</u>	<u>75,736</u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
	<u>4</u>	<u>4</u>
Part time		

No employees received emoluments in excess of £60,000.

In accordance with UK legislation related to pension auto-enrolment for small companies, all four of the Association's employees are placed in an appropriate pension scheme.

The total amount of employee benefits received by key management personnel is £21,349 (2019 - £20,823).

**International Association of
Hydrogeologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,667	137	20,804
Charitable activities			
Members services	331,400	-	331,400
Investment income	<u>168</u>	<u>-</u>	<u>168</u>
Total	352,235	137	352,372
EXPENDITURE ON			
Charitable activities			
Members services	331,320	-	331,320
Net gains/(losses) on investments	<u>(9,987)</u>	<u>(5)</u>	<u>(9,992)</u>
NET INCOME	10,928	132	11,060
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>80,415</u>	<u>31,699</u>	<u>112,114</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>91,343</u></u>	<u><u>31,831</u></u>	<u><u>123,174</u></u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2020	10,290
Additions	<u>610</u>
At 31 December 2020	<u>10,900</u>
DEPRECIATION	
At 1 January 2020	9,641
Charge for year	<u>369</u>
At 31 December 2020	<u>10,010</u>
NET BOOK VALUE	
At 31 December 2020	<u><u>890</u></u>
At 31 December 2019	<u><u>649</u></u>

**International Association of
Hydrogeologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2020 and 31 December 2020	<u>1</u>
NET BOOK VALUE	
At 31 December 2020	<u>1</u>
At 31 December 2019	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

World-wide Groundwater Limited

Registered office: United Kingdom

Nature of business: Consultancy (dormant)

Class of share:	%
Ordinary	holding 100

	31.12.20	31.12.19
	£	£
Aggregate capital and reserves	(186)	(186)

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Amounts owed by group undertakings	511	511
Other debtors	2	1,014
Prepayments and accrued income	<u>2,005</u>	<u>1,935</u>
	<u>2,518</u>	<u>3,460</u>

**International Association of
Hydrogeologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade creditors	104	6,998
Social security and other taxes	-	1
Other creditors	434	363
Accruals and deferred income	<u>38,996</u>	<u>23,727</u>
	<u>39,534</u>	<u>31,089</u>

Deferred Income

	31.12.19	31.12.19
	£	£
Balance as at 1 January	21,483	8,459
Released in the year	(21,483)	(8,459)
Deferrals in the year	<u>29,924</u>	<u>21,483</u>
Balance as at 31 December	<u>29,924</u>	<u>21,483</u>

Income under contractual arrangements is deferred where it is subject to the performance of certain terms or conditions. Where these have not been met at the balance sheet date, the income is not recognised in the statement of financial activities. Deferred income above represents membership fees received in advance of next year.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	31.12.20 Total funds	31.12.19 Total funds
	£	£	£	£
Fixed assets	890	-	890	649
Investments	1	-	1	1
Current assets	206,060	32,009	238,069	153,613
Current liabilities	<u>(39,534)</u>	<u>-</u>	<u>(39,534)</u>	<u>(31,089)</u>
	<u>167,417</u>	<u>32,009</u>	<u>199,426</u>	<u>123,174</u>

**International Association of
Hydrogeologists**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	67,978	80,600	(6,053)	142,525
Sponsored Membership Fund	-	(4,053)	4,053	-
Education and Development Fund	10,000	(473)	2,000	11,527
Asia Fund	13,365	-	-	13,365
	91,343	76,074	-	167,417
Restricted funds				
Burdon Fund	31,831	178	-	32,009
	123,174	76,252	-	199,426

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	330,387	(252,238)	2,451	80,600
Sponsored Membership Fund	-	(4,053)	-	(4,053)
Education and Development Fund	283	(756)	-	(473)
	330,670	(257,047)	2,451	76,074
Restricted funds				
Burdon Fund	178	-	-	178
	330,848	(257,047)	2,451	76,252

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	59,050	19,936	(11,008)	67,978
Sponsored Membership Fund	-	(5,125)	5,125	-
Education and Development Fund	8,000	(3,883)	5,883	10,000
Asia Fund	13,365	-	-	13,365
	80,415	10,928	-	91,343
Restricted funds				
Burdon Fund	31,699	132	-	31,831
	112,114	11,060	-	123,174

**International Association of
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**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	351,828	(321,915)	(9,977)	19,936
Sponsored Membership Fund	-	(5,125)	-	(5,125)
Education and Development Fund	<u>407</u>	<u>(4,280)</u>	<u>(10)</u>	<u>(3,883)</u>
	352,235	(331,320)	(9,987)	10,928
Restricted funds				
Burdon Fund	<u>137</u>	<u>-</u>	<u>(5)</u>	<u>132</u>
TOTAL FUNDS	<u><u>352,372</u></u>	<u><u>(331,320)</u></u>	<u><u>(9,992)</u></u>	<u><u>11,060</u></u>

Burdon Fund

The Burdon Fund was established in 1990 on the initiative of the Irish National Chapter of IAH, in memory of David Burdon, an Irish hydrogeologist of international repute. The objective of the fund is to help promote hydrogeological training and practice in developing nations, a cause to which David Burdon had devoted his career. The fund makes payments according to a set of criteria aligned to its objectives.

Contributions to the fund are made by individual IAH members and National Chapters of IAH or by transfer from the general accounts of IAH. The priorities for the use of the Fund in supporting the charitable objectives of the Association have been regularly reviewed by the Council, leading to decisions that the working priorities for the Fund should be:

- primary focus on the UN Sustainable Development Goals and thus on Africa;
- partnership and professional advice to UN and aid agencies;
- development of in-country and in-region support for groundwater professionals supported by IAH membership;
- reliable and accessible data sources to assist in development projects.

The last distribution of free text books was to IAH members in Sub-Saharan Africa in 2018. Plans for further expenditure from the Fund are currently under consideration. With donations of £178 during the year the balance of funds on 31 December 2020 was £32,009 (2019: £31,699).

Education and Development Fund

The Education and Development Fund aims to enhance the Association's charitable educational activities. This includes support for young professionals and those from developing countries to attend IAH congresses or to publish their scientific findings, support for the scientific and educational work of the Association's commissions and national groups, and support for the production of educational materials on groundwater for non-specialist audiences. In 2020, four translations were prepared of papers in our Strategic Overview Series, at a cost of £756. Three were translated into Portuguese and one into Spanish, ahead of our planned congress in Brazil, to support our Latin American members. The congress and publication of the papers has been held back until 2021. Smaller sums were provided to our Early Careers Hydrogeology Network and separately as prizes for members.

**International Association of
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**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. MOVEMENT IN FUNDS - continued

Sponsorship Fund

The Association has a sponsored membership scheme for developing country professionals to enable them to receive scientific knowledge and maintain technical contact with recent developments in our science. To provide further support to this, in 2009 the Association established a Sponsored Membership Fund, and uses its membership network, national chapters and general publicity to encourage new candidates for sponsorship. At the end of 2020, we had 246 sponsored. Out of these, 137 sponsored memberships were paid for by the central Sponsorship Fund, at a cost of £4,053. The remainder were sponsored by our national chapters and individual members. The Fund was replenished by £4,053 from general funds such that on 31 December 2020 the balance was £Nil (£2019: £Nil).

Asia Fund

The Association's Burdon Fund is long established and is focussed largely on Africa where the need for support for groundwater activities is greatest. At its strategic review in 2010 the Association wished to extend its developing country focus to Asia, where the educational and development support needs are somewhat different. Receipt in 2010 of an operating surplus from the 2009 conference in Hyderabad provided the opportunity to set up a separate Asia Fund to enable a programme of support to members in the region to be established. As a result of the Covid pandemic there were no calls on the Fund in 2020 and the balance of the fund at 31 December 2020 remained at £13,365 (2019: £13,365).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

**International Association of
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**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	775	758
Gift aid	185	284
Donated services and facilities	<u>-</u>	<u>19,762</u>
	960	20,804
Investment income		
Deposit account interest	81	168
Charitable activities		
Membership fees	218,153	243,056
Contract & subvention income	38,735	38,501
Publishing royalties	27,200	30,229
Advertising and sponsorship income	<u>45,719</u>	<u>19,614</u>
	329,807	331,400
Total incoming resources	330,848	352,372
EXPENDITURE		
Charitable activities		
Salaries	27,456	22,470
Social security	592	698
Pensions	1,098	899
Printing & publishing costs	69,400	83,405
Editorial payments	40,316	32,550
Refunds to National Chapters	19,672	20,041
Access to Books program	38	161
Time Capsule Project	-	1,000
Education Fund donations and grants	-	147
Website development	426	11,438
Forward Look - production of Strategic Overview Papers	756	2,670
World Water Congress	322	188
Contract for Hydrogeology Journal Editorial Office	15,196	13,674
Donations & grants - ECHN	128	302
Grants to individuals - sponsored memberships	<u>4,053</u>	<u>5,125</u>
	179,453	194,768
Support costs		
Management		
Salaries	28,708	29,578
Carried forward	28,708	29,578

This page does not form part of the statutory financial statements

**International Association of
Hydrogeologists**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
Management		
Brought forward	28,708	29,578
Social security	518	774
Pensions	1,148	1,183
Rent - archive storage	306	274
Printing, stationery and communications	12,836	12,998
Sundries	2,023	1,725
Travel & subsistence	2,595	58,256
Strategic review and training	259	60
Professional subscriptions	392	431
Book keeping	2,513	4,189
Depreciation of fixtures & fittings	369	217
	51,667	109,685
Finance		
Bank, WorldPay and Paypal charges	2,733	4,501
Governance costs		
Salaries	18,708	18,800
Social security	406	582
Pensions	748	752
Accountancy and legal fees	1,770	2,232
Election costs	1,562	-
	23,194	22,366
Total resources expended	257,047	331,320
Net income	73,801	21,052

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