GROUNDWATER RELIEF

England & Wales · Charity number 1167458

Details

Status	Registered
Legal form	CIO
Registered	2016-06-06
Register	View on the Charity Commission register

Contact

Address	Chimmels Park Road Dartington Hall Totnes TQ9 6EQ
Phone	07969039881
Website	www.groundwater-relief.org

Activities

Objects: TO PREVENT AND RELIEVE POVERTY AND SICKNESS AND PROMOTE THE GOOD HEALTH OF PEOPLE ANYWHERE IN THE WORLD BY DEVELOPING THEIR AND THEIR WATER PROVIDERS CAPACITY TO SUSTAINABLY USE AND DEVELOP GROUNDWATER RESOURCES.

Activities: Provide groundwater expertise and services to other organisations developing and managing groundwater resources for the benefit of those living in poverty or who lack access to a safe and affordable water.Support and build the capacity of groundwater professionals

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Downloaded from opencharities.uk/ew/1167458

Geography

- Afghanistan
- Bangladesh
- Botswana
- Burkina Faso
- Burma
- Burundi
- Cambodia
- Cameroon
- Central African Republic
- Chad
- Congo
- Congo (Democratic Republic)
- Cuba
- Djibouti
- Dominican Republic
- East Timor
- Ethiopia
- Gabon
- Ghana
- Guatemala
- Guinea
- Guinea-bissau
- Haiti
- India
- Indonesia
- Iraq
- Ivory Coast
- Kenya
- Liberia
- Libya
- Madagascar
- Malawi
- Mali
- Mozambique

Downloaded from opencharities.uk/ew/1167458

- Namibia
- Nepal
- Nicaragua
- Niger
- Nigeria
- Philippines
- Rwanda
- Senegal
- Sierra Leone
- Somalia
- South Sudan
- Sudan
- Syria
- Tanzania
- The Gambia
- Uganda
- Vietnam
- Yemen
- Zambia
- Zimbabwe
- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,355,000	£1,136,035	£293,037	4
2024-03-31	£228,569	£289,050	-	-
2023-03-31	£342,334	£348,955	-	-
2022-03-31	£261,417	£205,658	-	-
2021-03-31	£128,673	£117,967	-	-

Downloaded from opencharities.uk/ew/1167458

Trustees

Name	Role	Appointed
Dr KIRSTY UPTON PHD FGS		2016-06-06
Emma Stevenson		2021-09-01
Mark Rosling		2024-12-10
Stephen Poulter		2024-12-10

Downloaded from opencharities.uk/ew/1167458

GROUNDWATER RELIEF

England & Wales - Charity number 1167458

Accounts

Charity registration number 1167458 (England and Wales)

GROUNDWATER RELIEF

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

GROUNDWATER RELIEF

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Upton	
	A Bastable	
	E Stevenson	
	M Rosling	(Appointed 10 December 2024)
	S Poulter	(Appointed 10 December 2024)
CEO	G Burrows	
Charity number	1167458	
Registered office	Room 19, Chimmels Park Road Dartington Hall Totnes TQ9 6EQ	
Auditor	Darnells Audit Limited Quay House Quay Road Newton Abbot Devon TQ12 2BU	
Bankers	Co-operative Bank PLC P.O. Box 101 1 Balloon Street Manchester M60 4EP	

GROUNDWATER RELIEF

CONTENTS

	Page
Trustees' report	1 - 8
Statement of Trustees' responsibilities	9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 26

GROUNDWATER RELIEF

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Constitution dated 1 November 2015 and "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

Objects

To prevent and relieve poverty and sickness and promote the good health of people anywhere in the world by developing their and their water providers capacity to sustainably use and develop groundwater resources.

Our Mission

Groundwater Relief's mission is to alleviate poverty and suffering through working with others to provide safe and affordable water supplies.

How we work

We undertake this mission through a core team of staff, and a global membership of groundwater experts. We engage our expertise with organisations and government authorities whose remit is to provide safe, affordable and sustainable water supplies to vulnerable populations. We resource this work through: charging consultation fees to International Non-Government Organisations (INGOs) and United Nations (UN) organisations who engage our services; applying for grants with partner organisations; and the generous voluntary provision of support from our membership.

Core Values

Throughout all of our work are four core values, which shape how we work and deliver our services.

Integrity - We will not compromise on our independence and impartiality as we provide technical support.

Professionalism - We deliver practical, high quality, technical expertise within the context and constraints of disaster response and low-income economies.

Collaboration - We always seek to work as a collective, engaging the highest level of expertise, sharing data and information.

Respect - We respect those that work for us, those we work alongside and those we serve.

Background

Over two billion people live in countries where water supply is inadequate. This is due to economic challenges resulting in inadequate investment and development of water supply infrastructure; and limited physical availability of fresh water.

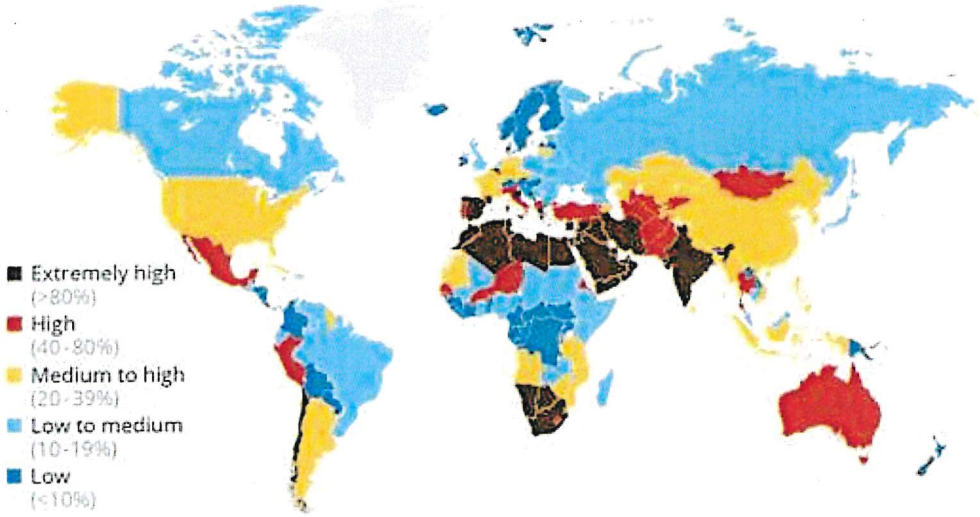
Groundwater constitutes 99% of the world's liquid fresh water and provides the source for 49% of global domestic water and 43% of irrigation water. Groundwater resources are, however, poorly understood as they are inheritably difficult to see, quantify and manage. Significant investment in groundwater infrastructure is being squandered due to a lack of expertise.

Groundwater resources are coming under increasing pressure due to over-extraction, leading to declines in groundwater levels, saline intrusion and decreases in surface water flow; and through pollution from industry, agriculture and poor waste management.

Groundwater Relief (GWR) was set up in 2015 to fill the recognised skill gap within the humanitarian and development sectors. Through our global membership of groundwater experts, GWR provides organisations with specialist support to conceptualise, assess, develop and manage groundwater resources. We work with local water users, water providers, government and academia to build capacity, promote data sharing and equip local staff to deliver water to those most in need.

In a changing global climate and with increasing demand for water, projected to grow by 1% per year, groundwater is an even more critical water resource.

Criteria used for assessing success



* According to "business as usual" scenario=middle-of-the-road future where temperatures increase by 2.8°C to 4.6°C by 2100

Public benefit

In all activities undertaken by the Charity, the Trustees have taken into account The Charity Commission guidance on public benefit and, in our opinion, all of the activities have benefitted the public.

The Charity provides public benefit by endeavouring to provide relief, support, income, and livelihood opportunities to people, anywhere in the world, who live in poverty, or lack access to sufficient, safe, acceptable, physically accessible, and affordable water, by developing their and their water providers' capacity to sustainably develop groundwater resources.

Achievements and performance

Groundwater Relief grew during the year, and income exceeded £1 million for the first time ever, which was a significant milestone. The membership of groundwater experts around the world also grew, numbering just shy of 600 by the end of the financial year. The most material project was with the International Organization for Migration (IOM) in South Sudan (the charity's largest ever contract). Other work was also undertaken in smaller projects in South Sudan and Northeast Syria. Additional partner organisations have included Agency for Technical Cooperation and Development (ACTED), Médecins Sans Frontières (MSF) and Oxfam.

A Strategic Plan for 2025 – 2030 has been developed, providing a roadmap for future growth and prioritisation. A measured and fully funded gradual increase in staff numbers will facilitate this growth, along with a focus on motivation and retention of existing staff. As the charity expands there will be further work on ensuring the robustness and completeness of policies and procedures.

Technical Support

SOUTH SUDAN

IOM - South Sudan

The IOM contracted GWR to lead a consortium of organisations to undertake a feasibility assessment to identify flood and drought risk reduction measures within the selected priority counties, under a project titled Enhancing Community Resilience and Local Governance Project II (ECRP II). This World Bank funded project was managed by the Ministry of Finance & Planning (MoFP) with the Local Government Board (LGB) on behalf of the Government of South Sudan (GoSS) and implemented by the International Organization for Migration (IOM).

GWR's brief was to undertake a feasibility assessment to identify flood and drought risk reduction measures within selected priority counties of South Sudan. Works were undertaken over the period between April 2024 and October 2025 with the focus being on Rubkona, Fashoda, Pibor, Twic East and Duk.

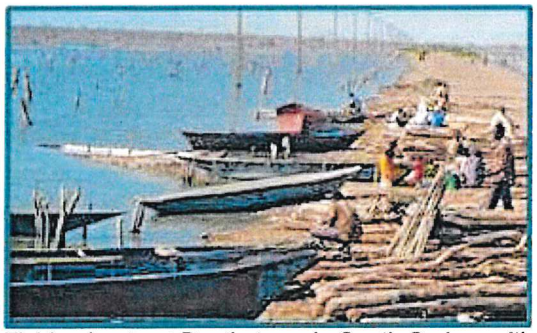
The feasibility assessment included:

- climate modelling of the Nile Basin;
- construction of a hydrological model for the Nile Basin;
- construction of a HECRAS hydraulic model that encompassed the five priority counties;
- socio-economic surveys within all five counties;
- development of a country wide groundwater map;
- a geotechnical study;
- receptor vulnerability mapping;
- historical flood analysis;
- development of flood risk maps;
- development of an inventory of potential flood and drought risk interventions;
- stakeholder mapping;
- community consultation in the five counties to develop a longlist of flood and drought risk reduction measures for each county; and
- a national consultation process to shortlist and approve interventions for investment.

A longlist of complementary and mutually supportive interventions across a range of scales were developed including:

- major infrastructure investment which includes flood defences, measures to manage surface water flood risk, and access to safe water supply.
- 'small-scale' investments that may be applied at household level to improve the flood resilience of homes as well as measures to improve livelihood diversification.
- implementation investments which included setting up monitoring systems to inform and improve predictive flood modelling into the future, and investments to assist with institutional strengthening and capacity building.

The project was deemed to be very successful with good feedback coming from the IOM, the Government of South Sudan and the World Bank.



Fishing boats at Bentiu town in South Sudan with flooded and destroyed forest in foreground

IOM – Wau, South Sudan

GWR supported the IOM with the identification of sites for drilling water supply boreholes for new internally displaced person (IDP) resettlement sites at Hai Masna and Khor Malang (Naivasha) near Wau. The combined settlements are expected to host 1,500 households, with a total daily water demand of 270 m^3.

GWR conducted a desk and field-based groundwater assessment, including 2D Electrical Resistivity Tomography surveys and a hydro-survey, to identify suitable borehole locations within the fractured and weathered crystalline basement aquifer system.



Geophysical training to IOM staff in Wau. Drilling supervision training was also conducted at the drill site to the right of the picture.

In addition, GWR provided drilling supervision training and geophysical training to the IOM team based in Wau. Drilling works will be ongoing over the course of the next year.

IOM – Rubkona Water Supply

GWR continued its long-standing technical support to the IOM in South Sudan, assisting with plans to drill production boreholes at Rubkona Town, Bentiu Town and Bentiu IDP Camp. Across these locations, IOM aims to construct between two and six new production wells, along with a replacement borehole in Bentiu IDP Camp where the existing source is affected by turbidity and sediment.

Drawing on GWR's previous work in Bentiu Protection of Civilians (PoC) site and regional hydrogeological experience, GWR prepared preliminary borehole designs to support IOM's procurement of well consumables to be procured internationally and to assess local contractor capacity to be able to construct the boreholes at design requirements.

NORTH EAST SYRIA

MSF-OCA - Al Hol

Groundwater Relief continued its technical support to MSF Amsterdam Operational Centre (MSF-OCA) at Al Hol refugee camp in North East Syria. MSF-OCA was reliant on water from a nearby spring treated by Reverse Osmosis (RO) to supply water to the camp but declining spring flows created an urgent need for a more reliable groundwater source. GWR previously completed a groundwater assessment in 2020, identifying two potential aquifer systems that may support a new production borehole. Building on this baseline GWR supported MSF-OCA with reviewing drilling contractor capacity and preparing tender documents. Following contract award GWR supported and supervised the borehole construction. The borehole was successful meeting MSF-OCA's requirements for the camp.

ACTED - Syria

Although field activity was limited this year, the groundwater monitoring network established previously was maintained, with GWR providing targeted support in data analysis. GWR also worked with ACTED to develop and agree proposals to expand the monitoring network and investigate critical wellfields supplying the area. This work will be implemented in the next financial year.

DRILLING COURSE

In November 2024, GWR working in collaboration with University of Birmingham's MSc hydrogeology department, and with additional support from WJ Drilling, held a three-day practical hands-on drilling supervision course in the grounds of the university itself.

Led by renowned specialists, the course was attended by over 30 people consisting of MSc students and individuals from INGOs and private companies.

GUIDANCE DOCUMENTATION

GWR was successful in its tender from Oxfam to develop practical guidance on 12 priority areas related to climate resilience and risk reduction for climate change in the WASH sector at the global level. Funded by the German Federal Foreign Office (GFFO) and co-ordinated by Oxfam the project was titled "Guidance on WASH Resilience and Risk Reduction for Climate Change".

Started in early 2025 the project, and guidance documentation, is due for completion in the next financial year.

Staff and Membership

Groundwater Relief has a membership scheme in which individuals are able to provide their technical knowledge in support of humanitarian and development projects. Members are located all over the world and provide a myriad of expertise in support of groundwater projects co-ordinated by Groundwater Relief. These projects are not exclusive to but are mainly in sub-Saharan Africa, the Middle East and the Far East.

By March 2025 the membership was 597.

During the year in review the Head of Operations left in August 2024, and at the same time a Hydrogeologist. Following their internship a Project Co-ordinator started in December 2024, and also in the same month a Hydrogeologist started. A second Hydrogeologist started in February 2025.

By March 2025 the staff group was five.

The Charity was delighted to continue its intern programme to help develop groundwater specialists, and was especially delighted in that this year's individual was employed as a Project Co-ordinator.

Financial review

Total income for the year was £1,355,000 (2024: £269,987) with the increase mainly being the result of a ECRP II project with IOM in South Sudan. Income from monetary donations was £7,572 (2024: £38,074) with no specific appeals in the year. A donation from Bentley Seequent of underground surface mapping software with a value of £41,418 (2024: £41,418) was also received in the year and the Trustees are extremely grateful for this generous gift. Grant income was £32,000 (2024: £nil) from the Sir Halley Stewart Trust for a project in Yemen which started in 2025/26.

Project costs totalled £949,286 (£2024: £126,641), staff costs totalled £141,616 (2024: £149,374), costs of raising funds totalled £441 (2024: £94), governance and support costs totalled £44,692 (2024: £54,359) and foreign exchange losses totalled £4,505 (2024: £2,645).

There was a surplus in the net movement in funds for the period of £214,460 (2024: deficit of £63,126).

Total funds at 31 March 2025 were £293,037 (2024: £78,577), total restricted funds were £39,172 (2024: £7,172) and total unrestricted funds were £253,865 (2024: £71,405). Within unrestricted funds are designated funds of £25,200 (2024: £nil) held to establish six months running costs in the eventuality that if income ceased there would be time to find new sources and of £12,000 (2024: £nil) for the purpose of replacing work equipment or purchasing new equipment.

We would like to thank all of those who have supported the Charity during the course of the year, support that has enabled Groundwater Relief to accomplish so much. The range of support stretches from those who give a regular monthly donation, to our members who give their invaluable time and technical knowledge. We would specially like to thank the University of Birmingham and WJ Drilling whose collaboration made the drilling course possible and Seequent for the use of their software throughout the year.

The free reserves of the Charity at 31 March 2025 were £243,531 (2024 £59,696).

The Charity's policy on reserves is to aim for a reserve equivalent of up to six months running costs.

Plans for future periods

In February 2025 the Trustees agreed Groundwater Relief's strategy for 2025 – 2030. Developed over the past eighteen months the strategy focusses on four key objectives:-

1. **Humanitarian Groundwater Services**: Provide a world class groundwater technical advice service for WASH (Water, Sanitation and Hygiene) actors working in the humanitarian sector.
1. **Sustainable Groundwater Management**: In targeted countries, work with regulators to improve management of vulnerable aquifers.
2. **Membership Engagement**: Expand and utilise effectively our global membership of groundwater experts to increase our capacity to meet our objectives.
3. **Start-up to Stability**: Achieve organisational growth and stability to better deliver our services and meet our charity objectives.

<u>Technical objectives</u>

GWR aims to maintain a world class groundwater specialist service for the Humanitarian Sector, addressing requests and needs as they are required. Working closely with our membership, and increasing our equipment portfolio, will be vital in ensuring we reach this objective.

We also aim to expand our collaboration with water authorities in key target locations, namely Sierra Leone, South Sudan, Syria and Yemen. Supporting these authorities with understanding, managing and financing the management of their groundwater resources.

Structure, governance and management

Groundwater Relief is a charitable incorporated organisation registered with The Charity Commission in England and Wales under charity number 1167458. It was registered on 6 June 2016 and is governed by it's constitution dated 1 November 2015.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Upton	
A Bastable	
E Stevenson	
M Rosling	(Appointed 10 December 2024)
S Poulter	(Appointed 10 December 2024)

Recruitment and appointment of trustees

During the year two new Trustees joined the board, expanding the size from three to five trustees. Dr Kirsty Upton stood down as Chair in May 2025 having been in the role since the Charity's foundation and we would like to thank her for all her hard work and leadership over this period, and we are delighted she remains as a Trustee on the Board.

When appointing new Trustees, the Board of Trustees take into account the appropriate skills, knowledge and motivation of potential appointees. Trustees are appointed by a general resolution at Trustees' meetings..

Trustee induction and training

The Charity provides to all new Trustees information about the organisation, a copy of the governing document, guidance on Trustee responsibilities, organisational structure, background information to the work of the organisation and other information to support the Trustee in carrying out their role effectively. Existing Trustees are given updates as they arise.

Organisational structure

The Board of Trustees administers the Charity and meets on a regular basis. A Chief Executive Officer is appointed by the Trustees to manage the day to day operations.

The Trustee Board has seen a general improvement in its organisation with quarterly meetings and the formation of a human resources sub-group to help the overall Board with recruitment decisions brought forward by the CEO.

Risk management

The Board have identified the major risks that the organisation is exposed to and implemented systems to manage those risks.

In particular, health, safety, security and environmental risks were discussed at Trustee meetings to develop policy, implementation and communication of a future higher level of risk management over the next 12 months.

Auditor

In accordance with the company's articles, a resolution proposing that Darnells Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Mark Rosling (Jan 26, 2026 13:54:58 GMT)

M Rosling
Trustee

Date: Jan 26, 2026

GROUNDWATER RELIEF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Groundwater Relief for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GROUNDWATER RELIEF

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GROUNDWATER RELIEF

Opinion

We have audited the financial statements of Groundwater Relief (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity 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 Charity'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 annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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 our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' 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 Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose 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 Charity'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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 risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentation or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

However, the primary responsibility for the prevention and detection of fraud rests with those charged with governance of the company and management.

The laws and regulations identified as being of significance in the context of the charitable company are:

- Compliance with the Charities Act 2011 and the Companies Act 2006.

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GROUNDWATER RELIEF

Other matters: Prior year comparatives

In forming our opinion on the financial statements we have considered the adequacy of the disclosures made in note 2 to the financial statements concerning the fact that the comparative figures in these financial statements were not audited as the charity's size was below the audit threshold.

Additionally, disclosures have been made in note 3 to the accounts regarding a restatement of the prior year figures to correct a material error.

Our opinion is not modified with respect to the matters disclosed in notes 2 and 3.

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.

Sean Murphy

Sean Murphy BA FCA (Senior Statutory Auditor)
For and on behalf of Darnells Audit Limited, Statutory Auditor
Chartered Accountants
Quay House
Quay Road
Newton Abbot
TQ12 2BU

Date: 28 January 2026

GROUNDWATER RELIEF

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 as restated £	Restricted funds 2024 £	Total 2024 as restated £
Income from:							
Donations and appeals	4	48,990	32,000	80,990	44,181	35,311	79,492
Charitable activities	5	1,273,900	-	1,273,900	190,495	-	190,495
Investments	6	110	-	110	-	-	-
Total income		1,323,000	32,000	1,355,000	234,676	35,311	269,987
Expenditure on:	2						
Raising funds	7	441	-	441	94	-	94
Charitable activities	8	1,135,594	-	1,135,594	302,235	28,139	330,374
Total expenditure		1,136,035	-	1,136,035	302,329	28,139	330,468
Net income/(expenditure)		186,965	32,000	218,965	(67,653)	7,172	(60,481)
Other recognised gains and losses:							
Other losses	13	(4,505)	-	(4,505)	(2,645)	-	(2,645)
Net movement in funds		182,460	32,000	214,460	(70,298)	7,172	(63,126)
Reconciliation of funds:							
Fund balances at 1 April 2024							
As originally reported		*34,640*	*7,172*	*41,812*	*141,703*	-	*141,703*
Prior year adjustment	3	*36,765*	-	*36,765*	-	-	-
As restated		71,405	7,172	78,577	141,703	-	141,703
Fund balances at 31 March 2025		253,865	39,172	293,037	71,405	7,172	78,577

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GROUNDWATER RELIEF

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 as restated £	2024 as restated £
Fixed assets					
Tangible assets	**14**		10,334		11,709
Current assets					
Debtors	**15**	638,193		61,916	
Cash at bank and in hand		130,324		18,672	
		768,517		80,588	
Creditors: amounts falling due within one year	**16**	(485,814)		(13,720)	
Net current assets			282,703		66,868
Total assets less current liabilities			293,037		78,577
The funds of the Charity					
Restricted income funds	**18**		39,172		7,172
Unrestricted funds	**19**		253,865		71,405
			293,037		78,577

The financial statements were approved by the Trustees on Jan 26, 2026

Mark Rosling (Jan 26, 2026 13:54:58 GMT)

M Rosling
Trustee

GROUNDWATER RELIEF

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025		2024 as restated	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	22		113,419		7,886
Investing activities					
Purchase of tangible fixed assets		(1,877)		(2,052)	
Investment income received		110		-	
Net cash used in investing activities			(1,767)		(2,052)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			111,652		5,834
Cash and cash equivalents at beginning of year			18,672		12,838
Cash and cash equivalents at end of year			130,324		18,672

1 Accounting policies

Charity information

Groundwater Relief is a charitable incorporated organisation (CIO) registered in England & Wales. The registered office is Room 19, Chimmels, Park Road, Dartington Hall, Totnes, TQ9 6EQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historic cost convention with items recognised at cost of transaction value unless otherwise stated in the relevant note(s) to the accounts. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and are confident that the Charity 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 these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donations and legacies are recognised when the charity is notified of the amount and settlement is probable.

Grants are recognised when the terms and conditions attached to the grant have been met or are within the charity's control to meet.

Income from charitable activities is recognised as earned, according to the terms of the relevant contract or agreement.

Donated goods, facilities, and services are recognised at their fair value when received, provided they can be reliably measured.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity, which is normally upon notification of the interest payable by the bank.

1 Accounting policies **(Continued)**

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on the accruals basis and includes irrecoverable VAT. Expenditure is allocated to categories either on a direct or a usage basis.

Expenditure attributable to meeting the aims and objectives, including the support costs, is included in charitable activities.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include the costs related to the audit, independent examination and legal fees.

Overhead costs incurred wholly or mainly in support of expenditure on the objects of the Charity or other trading activities and being an integral part of the costs of carrying out those activities, are separately analysed within Charitable Expenditure in the Statement of Financial Activities as appropriate.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% reducing balance basis
Computer equipment	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Basic financial assets

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts offered.

Basic financial liabilities

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Prior year comparatives

The financial statements for the year ended 31 March 2024 were not audited as the charity was exempt from audit due its small size. Consequently, the comparative figures disclosed in these financial statements have not been audited.

3 Prior Year Adjustment

The charity is donated the use of specialist software. In prior years the donation has not been accounted for in the accounts. As a consequence the comparatives in these financial statements have been restated.
The total of unrestricted funds at 1 April 2023 and at 31 March 2024 have increased by £36,765 as a result of the restatement.
Both unrestricted income from donations and appeals, and, unrestricted charitable activities for the year ended 31 March 2024 have been increased by £41,418 to reflect the donated software. This has £Nil effect on the net movement of funds for 2024.

Additionally, the 2024 comparative figures have been restated to reanalyse direct staff costs totalling £149,374 as direct staff costs of £119,814, and support staff costs of £29,560, in order to provide a better understanding of the activities of the charity.

4 Income from donations and appeals

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	48,990	-	48,990	44,181	35,311	79,492
Grants	-	32,000	32,000	-	-	-
	48,990	32,000	80,990	44,181	35,311	79,492
Donations and gifts						
Big Christmas Give	-	-	-	-	3,845	3,845
Big Green Give	-	-	-	-	10,754	10,754
Peter Stebbing Memorial Trust	-	-	-	-	5,000	5,000
Arden Wells	-	-	-	-	132	132
Danish Refugee Council	-	-	-	-	4,473	4,473
Bentley (Seequent Systems)	-	-	-	-	11,107	11,107
Bentley (Seequent Systems) software	41,418	-	41,418	41,418	-	41,418
Other	7,572	-	7,572	2,763	-	2,763
	48,990	-	48,990	44,181	35,311	79,492
Grants						
Sir Halley Stewart Trust	-	32,000	32,000	-	-	-
	-	32,000	32,000	-	-	-

4 Income from donations and appeals (Continued)

Bentley Seequent donated software to the Charity in the year which enabled underground surface mapping with a value of £41,418 (2024: £41,418). The 2024 comparative of £41,418 is restated from £nil in order to correct the previous omission.

5 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable income		
Consultation fees	1,261,349	190,495
Drilling school fees	12,551	-
	1,273,900	190,495

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	110	-

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	441	94

8 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	100,238	119,814
Sub-contractors	726,805	10,098
Member project costs	83,882	32,128
Project travel	28,410	13,844
Other direct project costs	62,606	29,153
Underground surface mapping software	41,418	41,418
Drilling school costs	6,024	-
Healthcare costs	141	-
	1,049,524	246,455
Share of support and governance costs (see note 9)		
Support costs	74,617	80,753
Governance costs	11,453	3,166
	1,135,594	330,374
Analysis by fund		
Unrestricted funds	1,135,594	302,235
Restricted funds	-	28,139
	1,135,594	330,374

The 2024 direct staff costs of £119,814 are restated from £149,374 following the reclassification of £29,560 to support staff costs to allow an improved reporting of the activities of the Charity.

The 2024 underground mapping software cost has been restated to £41,418 from £nil to correct the previous omission.

9 Support and governance costs allocated to activities

Support costs	2025 £	2024 £
Staff costs	41,378	29,560
Depreciation	3,252	3,643
Field expenses	1,097	1,340
Pocket dipper expenses	77	724
App development costs	100	16,261
Rent and rates	6,125	5,781
Insurance	8,679	7,597
Telephone expenses	837	761
Conference expenses	1,684	2,002
Trade subscriptions	915	465
Computer and promotion costs	6,619	5,851
Bad debt expense	-	256
Printing, postage and stationery	181	164
Travel expenses	756	1,111
Bank charges	879	505
Recruitment costs and training	2,038	4,732
	74,617	80,753

Governance costs	2025 £	2024 £
Audit fees	9,300	-
Legal and professional	5	300
Independent Examiner's Fee	-	1,260
Auditor's/Ind examiner's fees - other services	1,765	1,468
Sundry costs	383	138
	11,453	3,166

The 2024 support staff costs of £29,560 is restated from £nil following the reclassification of direct staff costs to allow improved reporting of the activities of the Charity.

Governance costs include payments to the auditor of £9,300 for audit fees (2024: £nil), payments to the Independent Examiner of £nil (2024: £1,260) for external scrutiny and £1,765 (2024: £1,468) for other services.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, reimbursed expenses or any other benefits from the Charity during the year (2024: £nil).

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	4	4

Employment costs	2025 £	2024 £
Wages and salaries	128,012	133,567
Social security costs	7,923	7,807
Other pension costs	5,681	8,000
	141,616	149,374

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

	2025 £	2024 £
Aggregate compensation	40,215	36,484

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Other gains and losses

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) upon:		
Foreign exchange	4,505	2,645

14 Tangible fixed assets

	Plant and machinery	Computer equipment	Total
	£	£	£
Cost			
At 1 April 2024	44,502	7,369	51,871
Additions	-	1,877	1,877
At 31 March 2025	44,502	9,246	53,748
Depreciation and impairment			
At 1 April 2024	35,761	4,401	40,162
Depreciation charged in the year	2,185	1,067	3,252
At 31 March 2025	37,946	5,468	43,414
Carrying amount			
At 31 March 2025	6,556	3,778	10,334
At 31 March 2024	8,741	2,968	11,709

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	178,545	18,279
Prepayments and accrued income	459,648	43,637
	638,193	61,916

Prepayments and accrued income at 31 March 2024 are restated at £43,637 from £6,872 to correct the previous omission of prepaid underground surface mapping software.

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	3,318	3,713
Trade creditors	167,236	6,719
Other creditors	4,130	970
Accruals and deferred income	311,130	2,318
	485,814	13,720

17 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	5,681	8,000

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Data collection	3,327	-	-	3,327
Groundwater monitoring tool	3,845	-	-	3,845
Yemen project	-	32,000	-	32,000
	7,172	32,000	-	39,172

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Data collection	-	31,334	(28,007)	3,327
Training	-	132	(132)	-
Groundwater monitoring tool	-	3,845	-	3,845
	-	35,311	(28,139)	7,172

Data collection - funds received for data collection to inform of groundwater drought.

Training - funding received for training.

Groundwater monitoring tool - funding to develop a tool to upload and calibrate automated logger data with manual data collected by our phone app.

Yemen project - capacity building the Yemenis authorities to support them with creating a sustainable future of water supply working with people, technology and data collection.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
Contingency reserve	-	-	-	25,200	-	25,200
Equipment reserve	-	-	-	12,000	-	12,000
General funds	71,405	1,323,000	(1,136,035)	(37,200)	(4,505)	216,665
	71,405	1,323,000	(1,136,035)	-	(4,505)	253,865

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	141,703	234,676	(302,329)	-	(2,645)	71,405

General funds at 1 April 2023 are restated at £141,703 from £104,938 as set out at note 3 in order to account for donated software.

The purpose of the unrestricted designated contingency reserve is to initially establish three months running costs by March 2027 in the eventuality that income ceased. This would give time to establish further sources of income.

The purpose of the unrestricted designated equipment reserve is to accumulate funds for the purpose of replacing worn out equipment or purchasing new equipment.

20 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	10,334	-	10,334
Current assets/(liabilities)	243,531	39,172	282,703
	253,865	39,172	293,037

20 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	11,709	-	11,709
Current assets/(liabilities)	59,696	7,172	66,868
	71,405	7,172	78,577

21 Related party transactions

Mr Andy Bastable, Trustee, was an employee of Oxfam during the year. Whilst Groundwater Relief provided services to Oxfam of £22,514 (2024: 43,894), Andy Bastable had no connection with the work.

Mr Owain Burrows, the Father of Geraint Burrows, CEO, lent the Charity £30,000 in the year to assist cashflow. The loan was interest free, unsecured and had no fixed terms of repayment. The loan was repaid in full in the year.

There were no other disclosable related party transactions during the year (2024 - none).

22 Cash generated from operations

	2025 £	2024 £
Surplus/(deficit) for the year	218,965	(60,481)
Adjustments for:		
Investment income recognised in statement of financial activities	(110)	-
Foreign exchange differences	(4,505)	(2,645)
Depreciation and impairment of tangible fixed assets	3,252	3,643
Movements in working capital:		
(Increase)/decrease in debtors	(576,277)	70,735
Increase/(decrease) in creditors	472,094	(3,366)
Cash generated from operations	113,419	7,886

23 Analysis of changes in net funds

The Charity had no material debt during the year.

GROUNDWATER RELIEF

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

GROUNDWATER RELIEF

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024 as restated
	£	£	£	£
Income:				
Donations and gifts - unrestricted		48,990		44,181
Donations and gifts - restricted		-		35,311
Grant income - restricted		32,000		-
Charitable activities				
Consultation fees		1,261,349		190,495
Drilling school income		12,551		-
Bank interest receivable		110		-
Total income		1,355,000		269,987
Resources expended:				
Fundraising expenses				
Other fundraising costs	441		94	
		(441)		(94)
Charitable activities				
Wages and salaries	90,700		106,879	
Social security costs	5,536		6,136	
Staff pension costs	4,002		6,799	
Project sub-contractors	726,805		10,098	
Project member costs	83,882		32,128	
Project travel costs	28,410		13,844	
Other direct project costs	62,606		29,153	
Underground surface mapping software	41,418		41,418	
Drilling school costs	6,024		-	
Healthcare costs	141		-	
Share of support costs	74,617		80,753	
Share of governance costs	11,453		3,166	
		(1,135,594)		(330,374)
Net movement in funds		**218,965**		**(60,481)**

GROUNDWATER RELIEF

SUPPORT AND GOVERNANCE COSTS
FOR THE YEAR ENDED 31 MARCH 2025

	£	2025 £	£	2024 £
Support costs				
Support wages and salaries		37,312		26,688
Support social security costs		2,387		1,671
Support staff pension costs		1,679		1,201
Depreciation		3,252		3,643
Field expenses		1,097		1,340
Pocket dipper expenses		77		724
App development costs		100		16,261
Rent and rates		6,125		5,781
Insurance		8,679		7,597
Telephone expenses		837		761
Conference expenses		1,684		2,002
Trade subscriptions		915		465
Computer and promotion costs		6,619		5,851
Bad debt expense		-		256
Printing, postage and stationery		181		164
Recruitment costs and training		2,038		4,732
Travel expenses		756		1,111
Bank charges		879		505
		74,617		80,753
Governance costs				
Audit fees	9,300		-	
Legal and professional	5		300	
Independent Examiner's fee	-		1,260	
Auditor's/Independent Examiner's fees - other services	1,765		1,468	
Sundry costs	383		138	
		11,453		3,166
		86,070		**83,919**

GROUNDWATER RELIEF

England & Wales - Charity number 1167458

Accounts

Charity registration number 1167458

GROUNDWATER RELIEF

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

GROUNDWATER RELIEF

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Upton A Bastable E Stevenson
CEO	G Burrows
Charity number	1167458
Registered office	Room 19, Chimmels Park Road Dartington Hall Totnes TQ9 6EQ
Independent examiner	J Milden FCCA Darnells Chartered Accountants Totnes Devon TQ9 5RP
Bankers	Co-operative Bank PLC P.O. Box 101 1 Balloon Street Manchester M60 4EP

GROUNDWATER RELIEF

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 17

GROUNDWATER RELIEF

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Constitution dated 1 November 2015 and "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

Our vision

Groundwater Relief's vision is of a world where groundwater resources are developed and managed sustainably and fairly for the benefit of all.

Our mission statement

Our mission is to prevent and relieve poverty by providing technical support to the humanitarian and development sector to ensure everyone has access to clean water and groundwater resources are sustainably managed.

We achieve this by working with a global membership of over 520 experts to help authorities manage groundwater infrastructure and resources, and to build the capacity of groundwater professionals.

We believe data can have a profound impact on the understanding and regulation of this vital resource and this knowledge will help vulnerable communities to become the custodians of their resource.

Objects

To prevent and relieve poverty and sickness and promote the good health of people anywhere in the world by developing their and their water providers capacity to sustainably use and develop groundwater resources.

Our principles

- We believe that groundwater resources should be managed fairly and sustainably for the benefit of all.
- We recognise the limitations of any individual and will always seek to work as a collective, engaging the highest level of expertise.
- We endeavour to make all data collected by Groundwater Relief staff and members publicly available if this does not jeopardise people's safety or the trust of our partners.
- We recognise the value in promoting peoples understanding about groundwater in order to empower them to be custodians of this resource.

Public benefit

In all activities undertaken by the Charity, the Trustees have taken into account The Charity Commission guidance on public benefit and, in our opinion, all of the activities have benefitted the public.

The Charity provides public benefit by endeavouring to provide relief, support, income, and livelihood opportunities to people, anywhere in the world, who live in poverty, or lack access to sufficient, safe, acceptable, physically accessible, and affordable water, by developing their and their water providers' capacity to sustainably develop groundwater resources.

Achievements and performance

As Groundwater Relief (GWR) continues on its pathway from start-up to stability, 2023/24 has seen many project successes and positive changes to membership and staffing, alongside challenges associated with high workload and fluctuating income with limited financial buffer. Projects have been successfully completed for a number of partners including Oxfam, IOM, ACTED and MSF across Bangladesh, Yemen, Syria, and South Sudan, to name just a few.

A significant step forward has been the creation and recruitment of a new Head of Finance and Administration position. This position was filled in June 2023 and has enabled GWR to make marked progress in developing and implementing our governance and finance strategy. This will continue in 2024/25.

We end the year with record membership numbers, which allows us to continue to provide unique groundwater expertise to the humanitarian sector. Continuing to develop our capacity and procedures to effectively engage the membership will be a priority for 2024/25. Although our income fell compared to 2022/23, we start 2024/25 in a strong position with a £1.0M Drought Risk Reduction (DRR) project moving forward with IOM in South Sudan. This will be the largest project GWR has led to date and will allow us to start to build up a more robust financial buffer, improving financial security for the coming year – another priority for 2024/25.

Technical Support

Groundwater Relief invested significant time and resources into the development of three separate large scale project proposals over this financial year. All three of these proposals were considered likely to develop into projects. The proposals included groundwater resource management works within the south of Yemen, large-scale capacity building of the self-administration in North East Syria and supporting the drilling of multiple production wells in Ukraine. Unfortunately, for different reasons, outside of the control of GWR, these projects did not materialise.

Despite these projects not going forwards, Groundwater Relief's technical team were kept busy with various other projects. Notable accomplishments over the course of the year are listed below.

- GWR completed an analysis of groundwater resources and water resource management systems within the Somali region, Ethiopia. This work was done in collaboration with Médecins Sans Frontières-Holland. The work included: a compilation and review of available data and literature from which published and nonpublished English language reports and maps were synthesised; the development of a GRACE model to determine mass water balance changes over a 20 year period from 2003 to 2023; an assessment of recent and future rainfall over the Somali region; presentation of a 3D geological model for the region; and key stakeholder interviews undertaken by a prominent Ethiopian hydrogeologist and GWR member. Data collected as part of this desk study has been made available via an online GIS map that can be accessed through the following link:

  https://gwrelief.maps.arcgis.com/apps/mapviewer/index.html?webmap=38507059bed440b6bde10773da8e5488

- GWR completed a secondary pilot of our Water Data Rocks groundwater monitoring phone application with the National Water Resources Management Agency (NWRMA) of Sierra Leone. The pilot comprised two phases of work which included Water Data Rocks application trainings, stakeholder workshops and establishment of field monitoring sites. The pilot was undertaken in collaboration with NWRMA staff.



Photo 1: Field training on collecting water level data using Water Data Rocks GWR phone app in Sierra Leone

- GWR undertook a remote Hydrogeological Desk Study of the Northern Bank of the Kakhovka Reservoir, Ukraine on behalf of Oxfam. In June 2023 the Kakhovka Hydroelectric dam was destroyed resulting in extensive flooding, displacing populations and necessitating urgent evaluation of water supply options. Given the limited availability of information about groundwater resources in the area, Oxfam requested Groundwater Relief to conduct a remote desk study on the aquifer systems within the region. The aim is to gain a better understanding of underground water resources that could potentially replace or complement surface water sources. The objectives of the study were met by GWR and an online map was also developed to provide basic drilling guidance to support actors who were looking to drill water supplies within the region. The map is available here:

  https://gwrelief.maps.arcgis.com/apps/instant/interactivelegend/index.html?appid=caee1295ff914b789110fb505ac0fe3b.

- A groundwater resource assessment was undertaken with Medecins Sans Fonterieres Holland (MSF-OCA) to improve water security for nine Public Health Centre Units (PHCUs) within the Tonkolili District, Sierra Leone. The PHCUs were being served by shallow wells, which 'ran dry' before the onset of the rainy season. Groundwater Relief was commissioned to carry out a geophysical assessment to identify drilling sites for the 9 new proposed boreholes. Project data has been made available via an open access ArcGIS online map:

  https://gwrelief.maps.arcgis.com/apps/mapviewer/index.html?webmap=ad7f508bf0b34190b35e5510dd3d9e5b

- In 2023, conflict in Sudan, led to significant population movements, with people fleeing across the border to Chad and settling into temporary settlements. These camps had inadequate water supply infrastructure to meet the needs of the new arrivals. Groundwater Relief was commissioned by three different Medecins Sans Frontieres organisations to support the siting of boreholes as part of an emergency response in five refugee camps, in the east of Chad.



Photo 2: Team supporting the geophysics survey work in Andressa Camp, Chad

Staff and Membership

Groundwater Relief has a membership scheme in which individuals are able to provide their technical knowledge in support of humanitarian and development projects. Members are located all over the world and provide a myriad of expertise in support of groundwater projects co-ordinated by Groundwater Relief. These projects are not exclusive too but are mainly in sub-Saharan Africa, the middle east and the far east.

By March 2024 the membership was 569.

Groundwater Relief has a small staff group who manage and co-ordinate groundwater projects. Staff will project manage, work on desk studies and attend site visits as part of these groundwater projects, using membership expertise when required.

By March 2024 the staff group was four.

During the year in review the Administrative Officer left in April 2023, and the Head of Fundraising left in July 2023. A new Head of Finance and Administration started in June 2023, as part of the Charity's strategy of developing Groundwater Relief's governance and financial strategy.

The Charity was delighted to continue its intern programme to help develop groundwater specialists. Groundwater Relief had one intern during the financial year.

Partnership Developments

Groundwater Relief signed a global Framework Agreement with Solidarities International (SI) in December of 2023. This agreement was to encourage collaboration: in technical assistance and support to field and headquarters teams; in the design and monitoring of water supply systems; in training and in the development of tools; to prevent and alleviate poverty and disease; and to promote the good health of the populations in the areas of intervention of SI by developing their capacity to use and develop groundwater resources in a sustainable manner.

Groundwater Relief also became a partner of the Global Water Partnership in November of 2023.

These new agreements compliment existing Global Framework Agreements signed with the International Organization for Migration, Medecins Sans Frontiers Holland and Oxfam.

From Start-up to Stability

Groundwater Relief made significant efforts this financial year in improving its systems and moving to a more stable and solid footing as an organisation. Key changes that were made included:

Improvements in the GWR accounting systems and processes through employing a full time financial and administrative lead;

Moving all data management systems and communications to Microsoft 365 and Teams;

Starting a 360 annual appraisal scheme.

Financial review

Total income for the year was £228,569 (2023: £342,334) with the decrease being the result of three large scale project proposals which did not go ahead due to various reasons beyond Groundwater Relief's control. Income from fundraising stayed steady at £38,074 (2023: £39,980).

Project costs totalled £85,223 (£2023: £161,691), staff costs totalled £149,374 (2023: £139,051), costs of raising funds totalled £94 (2023: £nil), governance and support costs totalled £54,359 (2023: £48,213) and foreign exchange losses totalled £2,645 (2023: £nil).

There was a net deficit of funds for the period of £63,126 (2023: deficit of £6,621).

The Charity's policy on reserves is to aim for a reserve equivalent of up to six months running costs.

Plans for future periods

In January 2024, GWR held a hybrid strategy meeting to discuss and develop a new five-year Strategy. A key priority for 2024/25 will be the completion of this Strategy for 2025-2030. Following several failed attempts to recruit new trustees, we will also be looking to increase the capacity of the Board of Trustees so we are in a strong position to continue to grow and support the Charity into 2024/25 and beyond.

Structure, governance and management

Groundwater Relief is a charitable incorporated organisation registered with The Charity Commission in England and Wales under charity number 1167458. It was registered on 6 June 2016 and is governed by it's constitution dated 1 November 2015.

The Trustees who served during the year and up to the date of signature of the financial statements were:

K Upton

A Bastable

E Stevenson

Recruitment and appointment of trustees

When appointing new Trustees, the Board of Trustees take into account the appropriate skills, knowledge and motivation of potential appointees. Trustees are appointed by approval of the members.

Organisational structure

The Board of Trustees administers the Charity and meets on a regular basis. A Chief Executive Officer is appointed by the Trustees to manage the day to day operations.

The Trustees' report was approved by the Board of Trustees.

.....
K Upton
Trustee

Date: Jan 7, 2025 .....

GROUNDWATER RELIEF

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GROUNDWATER RELIEF

I report to the Trustees on my examination of the financial statements of Groundwater Relief (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Jason Milden FCCA
Darnells Chartered Accountants
30 Fore Street
Totnes
Devon
TQ9 5RP

Dated: 14/01/25

GROUNDWATER RELIEF

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Income from:					
Donations and appeals	**2**	2,763	35,311	38,074	39,980
Charitable activities	**3**	190,495	-	190,495	302,354
Total income		193,258	35,311	228,569	342,334
Expenditure on:					
Raising funds	**4**	94	-	94	-
Charitable activities	**5**	260,817	28,139	288,956	348,955
Total expenditure		260,911	28,139	289,050	348,955
Net income/(expenditure)		(67,653)	7,172	(60,481)	(6,621)
Other recognised gains and losses:					
Other losses	**10**	(2,645)	-	(2,645)	-
Net movement in funds		(70,298)	7,172	(63,126)	(6,621)
Reconciliation of funds:					
Fund balances at 1 April 2023		104,938	-	104,938	111,559
Fund balances at 31 March 2024		34,640	7,172	41,812	104,938

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GROUNDWATER RELIEF

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**11**		11,709		13,300
Current assets					
Debtors	**12**	25,151		95,886	
Cash at bank and in hand		18,672		12,838	
		43,823		108,724	
Creditors: amounts falling due within one year	**13**	(13,720)		(17,086)	
Net current assets			30,103		91,638
Total assets less current liabilities			41,812		104,938
The funds of the Charity					
Restricted income funds	**15**		7,172		-
Unrestricted funds	**16**		34,640		104,938
			41,812		104,938

The financial statements were approved by the Trustees on ...10/12/2024.....

K Upton
Trustee

1 Accounting policies

Charity information

Groundwater Relief is a charitable incorporated organisation (CIO) registered in England & Wales. The registered office is Room 19, Chimmels, Park Road, Dartington Hall, Totnes, TQ9 6EQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011. The Charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historic cost convention with items recognised at cost of transaction value unless otherwise stated in the relevant note(s) to the accounts. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and are confident that the Charity 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 these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income, including income from investments, is included in the year in which the entitlement arises, when it is probable that the income will be received and when the monetary value can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity, which is normally upon notification of the interest payable by the bank.

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on the accruals basis and includes irrecoverable VAT. Expenditure is allocated to categories either on a direct or a usage basis.

Expenditure attributable to meeting the aims and objectives, including the support costs, is included in charitable activities.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include the costs related to the independent examination and legal fees.

1 Accounting policies **(Continued)**

Overhead costs incurred wholly or mainly in support of expenditure on the objects of the Charity or other trading activities and being an integral part of the costs of carrying out those activities, are separately analysed within Charitable Expenditure in the Statement of Financial Activities as appropriate.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% net book value
Computer equipment	25% net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Basic financial assets

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts offered.

Basic financial liabilities

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and appeals

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Donations and gifts	2,763	35,311	38,074	39,980	-	39,980

2 Income from donations and appeals (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts						
Big Christmas Give	-	3,845	3,845	-	-	-
Big Green Give	-	10,754	10,754	-	-	-
Peter Stebbing Memorial Trust	-	5,000	5,000	-	-	-
Arden Wells	-	132	132	-	-	-
Danish Refugee Council	-	4,473	4,473	-	-	-
Bentley (Seequent Systems)	-	11,107	11,107	-	-	-
Other	2,763	-	2,763	39,980	-	39,980
	2,763	35,311	38,074	39,980	-	39,980

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable income		
Primary purpose trading	190,495	302,354

4 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	94	-

5 Expenditure on charitable activities

	Total 2024 £	Total 2023 £
Direct costs		
Staff costs	149,374	139,051
Direct costs	85,223	161,691
	234,597	300,742
Share of support and governance costs (see note 6)		
Support costs	51,193	47,217
Governance costs	3,166	996
	288,956	348,955
Analysis by fund		
Unrestricted funds	260,817	348,955
Restricted funds	28,139	-
	288,956	348,955

6 Support and governance costs allocated to activities

Support costs	2024 £	2023 £
Depreciation	3,643	4,433
Field expenses	1,340	3,896
Pocket dipper expenses	724	192
App development costs	16,261	12,379
Rent and rates	5,781	5,498
Insurance	7,597	10,783
Telephone expenses	761	799
Conference expenses	2,002	1,657
Trade subscriptions	465	1,665
Computer and promotion costs	5,851	4,550
Bad debt expense	256	-
Printing, postage and stationery	164	494
Travel expenses	1,111	711
Bank charges	505	160
Recruitment costs and training	4,732	-
	51,193	47,217

6 Support and governance costs allocated to activities (Continued)

Governance costs	2024 £	2023 £
Legal and professional	300	-
Independent Examiner's Fee	2,728	996
Sundry costs	138	-
	3,166	996

Governance costs include payments to the independent examiner for external scrutiny of the accounts for the year of £1,260.

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, reimbursed expenses or any other benefits from the Charity during the year (2023: £nil).

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	4	5

Employment costs	2024 £	2023 £
Wages and salaries	133,567	128,792
Social security costs	7,807	5,519
Other pension costs	8,000	4,740
	149,374	139,051

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

	2024 £	2023 £
Aggregate compensation	36,484	-

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Other gains and losses

	Unrestricted funds 2024	Unrestricted funds 2023
Gains/(losses) upon:	£	£
Foreign exchange	2,645	-

11 Tangible fixed assets

	Plant and machinery	Computer equipment	Total
	£	£	£
Cost			
At 1 April 2023	44,178	5,641	49,819
Additions	324	1,728	2,052
At 31 March 2024	44,502	7,369	51,871
Depreciation and impairment			
At 1 April 2023	32,916	3,603	36,519
Depreciation charged in the year	2,845	798	3,643
At 31 March 2024	35,761	4,401	40,162
Carrying amount			
At 31 March 2024	8,741	2,968	11,709
At 31 March 2023	11,262	2,038	13,300

12 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	18,279	95,886
Prepayments and accrued income	6,872	-
	25,151	95,886

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,713	-
Trade creditors	6,719	2,113
Other creditors	970	14,973
Accruals and deferred income	2,318	-
	13,720	17,086

14 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	8,000	4,740

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Data collection	-	31,334	(28,007)	3,327
Training	-	132	(132)	-
Groundwater monitoring tool	-	3,845	-	3,845
	-	35,311	(28,139)	7,172

Data collection - funds received for data collection to inform of groundwater drought.

Training - funding received for training.

Groundwater monitoring tool - funding to develop a tool to upload and calibrate automated logger data with manual data collected by our phone app.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	104,938	193,258	(260,911)	(2,645)	34,640

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	111,559	342,334	(348,955)	-	104,938

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	11,709	-	11,709
Current assets/(liabilities)	22,931	7,172	30,103
	34,640	7,172	41,812

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	13,300	-	13,300
Current assets/(liabilities)	91,638	-	91,638
	104,938	-	104,938

18 Related party transactions

Andy Bastble, Trustee, was an employee of Oxfam during the year. Whilst Groundwater Relief provided services to Oxfam of £43,894, Andy Bastable had no connection with the work. There were no other disclosable related party transactions during the year (2023 - none).

Darnells - Final Accounts for Groundwater Relief

Final Audit Report 2025-01-07

Created:	2025-01-07
By:	Megan Newton-White (megan.newton-white@darnells.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAWBk651OxPcTbvx3_tHakPh-XRIL_tsUb

"Darnells - Final Accounts for Groundwater Relief" History

Document created by Megan Newton-White (megan.newton-white@darnells.co.uk)
2025-01-07 - 4:34:14 PM GMT

Document emailed to kirlto@bgs.ac.uk for signature
2025-01-07 - 4:35:23 PM GMT

Email viewed by kirlto@bgs.ac.uk
2025-01-07 - 6:04:00 PM GMT

Signer kirlto@bgs.ac.uk entered name at signing as Kirsty Upton
2025-01-07 - 6:12:58 PM GMT

Document e-signed by Kirsty Upton (kirlto@bgs.ac.uk)
Signature Date: 2025-01-07 - 6:13:00 PM GMT - Time Source: server

Agreement completed.
2025-01-07 - 6:13:00 PM GMT

GROUNDWATER RELIEF

England & Wales - Charity number 1167458

Accounts

GROUNDWATER RELIEF

ANNUAL REPORT AND FINANCIAL STATEMENT

FOR THE YEAR ENDED 31ST MARCH 2023

CHARITY REGISTRATION NUMBER: - 1167458



CONTENTS

Page	
1	Contents
2	Reference and administrative details
3 - 5	Trustees Report
6	Accountants Report
7	Statement of Financial Activities
8	Balance Sheet
9 – 13	Notes to the Financial Statements
14	Detailed Income and Expenditure Account

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Trustee Name	Date appointed	Date Resigned
K Upton	June 2016	
A Bastable	August 2015	
E Stevenson	September 2021	

PRINCIPLE OFFICE

Room 19
Chimnels
Park Road
Dartington Hall
Totnes
Devon
TQ9 6EQ

CHARITY NUMBER

1167458

ACCOUNTANTS

VA Accountancy
Suite 9 Swallow Court
Devonshire Gate
Sampford Peverell
Tiverton
Devon
EX16 7EJ

BANKERS

The Co-Operative Bank
1 Balloon Street
Manchester
M60 4EP

TRUSTEES REPORT 2022/2023

OUR VISION

Groundwater Relief's vision is of a world where groundwater resources are developed and managed sustainably and fairly for the benefit of all.

OUR MISSION STATEMENT

Our mission is to prevent and relieve poverty by providing technical support to the humanitarian and development sector to ensure everyone has access to clean water and groundwater resources are sustainably managed.

We achieve this by working with a global membership of over 520 experts to help authorities manage groundwater infrastructure and resources, and to build the capacity of groundwater professionals.

We believe data can have a profound impact on the understanding and regulation of this vital resource and this knowledge will help vulnerable communities to become the custodians of their resource.

OBJECTIVES

To provide relief, support, income, and livelihood opportunities to people, anywhere in the world, who live in poverty, or lack access to sufficient, safe, acceptable, physically accessible, and affordable water, by developing their and their water providers' capacity to sustainably develop[1] groundwater resources.

OUR PRINCIPLES

- We believe that groundwater resources should be managed fairly and sustainably for the benefit of all.
- We recognise the limitations of any individual and will always seek to work as a collective, engaging the highest level of expertise.
- We endeavour to make all data collected by Groundwater Relief staff and members publicly available if this does not jeopardise people's safety or the trust of our partners.
- We recognise the value in promoting peoples understanding about groundwater in order to empower them to be custodians of this resource.

FINANCIAL REVIEW

Groundwater Relief (GWR)'s turnover has increased from £261,417 in 2021/2022 to £342,334 which represents GWR's highest turnover as a charity to date. The majority of this turnover came from direct consultancy/project work (£302,354) with further smaller contributions coming from fundraising activities (£39,980).

Project costs totalled £161,691. GWR expenditure on salaries totalled £139,051 and expenditure on governance and support costs totalled £48,213 resulting in a net operating income of -£6,621.

MAIN ACHIEVEMENTS BETWEEN APRIL 2022 TO MARCH 2023

TECHNICAL SUPPORT

GWR was engaged on several high-profile groundwater resource assessments including:

- Designing and supervising the construction of a well field in Teknaf, Cox's Bazar District, Bangladesh, to supply 2.7 Mega Litres of water to Teknaf Municipality. This work was undertaken under a partnership agreement with Oxfam and through UNHCR funding. During the early part of 2022, GWR and Dhaka University (DU) completed a groundwater resource assessment of Teknaf Upazila to determine the most appropriate area for well field construction. Geological, geophysical, and hydrogeological investigations were undertaken to support characterisation of the aquifer systems in Teknaf. Over the course of 2022 Groundwater Relief drilled 6 exploratory holes to support the initial investigation work, supported the tendering of a drilling contractor to drill the production wells and then supervised the production borehole construction.

  The project was successful, in terms of Groundwater Relief meeting its targets, with two production boreholes completed by February 2023, each able to produce over 100m^3/h, meeting the well field specifications.

  The drilling reports are available through the following links:
  PH1 Borehole Report - Teknaf Well Field Project.pdf
  PH2 Borehole Report - Teknaf Well Field Project

  The project, although of large scale, did not alleviate financial pressures on Groundwater Relief. The project, run through the Oxfam partnership agreement, required Groundwater Relief to claim exact costs incurred to undertake the work only. The project was terminated by UNHCR abruptly for reasons outside of Groundwater Relief's control. Groundwater Relief undertook significant work in early 2023 whilst the project future remained uncertain without full compensation.

- In late 2022 and early 2023 Groundwater Relief undertook a groundwater resource assessment of Ma'rib in Yemen on behalf of the International Organization for Migration (IOM). Due to the limited amount of available data regarding groundwater resources and management in Ma'rib city, an initial field investigation was undertaken between November and December 2022. As part of the field mission, key stakeholders were engaged with to understand the current operational structures; collate existing information and data together; and to establish a small-scale groundwater monitoring network

in the area. Three key aquifer systems of high importance for the city water supply were identified. Historic and more recent data was assessed and demonstrated that groundwater mining has been taking place over several decades in Ma'rib with declining water levels and a deterioration in water quality within the available aquifer systems. The final report from this study is available through this link: https://www.dropbox.com/s/vks9cavmdn4yg3f/Hydrogeological%20Study_Marib_GWR_v.FINAL_2023.pdf?dl=0

- Groundwater Relief developed a smartphone application (named "Water Data Rocks") which can be used for groundwater and surface water level monitoring data collection. With support from Bristol University, GWR test piloted the phone application in Sierra Leone in collaboration with the National Water Resource Management Agency (NWRMA). A list of recommendations was developed and GWR are currently seeking funding to support app improvements before running a second pilot in 2023.

- On behalf of Médecins Sans Frontières Brussels, GWR carried out a 2D geophysical and hydrogeological study for 19 potable water supply boreholes across key medical facilities and communities in Maban County, Upper Nile State, South Sudan and Al Kurmuk County, Blue Nile State, Sudan. Work included: undertaking a hydrogeological desk study to build a conceptual understanding; developing a 3D geological Leapfrog Model to assist with the remote siting of boreholes in the area immediately surrounding Bunj; Carry out fieldwork to collect 2D Electrical Resistivity Tomography (ERT) survey data and obtain more information about existing groundwater supplies. 15 sites were identified for drilling potential water supply boreholes. A field report associated with the study outputs is available through this link: P125_MSFOCB_SouthSudan_FieldReport_v1.1_final.pdf

STAFF AND MEMBERSHIP

Groundwater Relief staff team remained stable with five staff employed.
Groundwater Relief's technical membership increased from 425 members to 485 members.

PARTNERSHIP DEVELOPMENTS

GWR successfully signed a global framework agreement with Médecins Sans Frontières Holland. In addition, a 3-year MoU was signed with the Ministry of Water and Environment in Yemen.

A Partnership Agreement with Solidarities International has been developed over the course of the year and it is envisaged that this agreement will be signed next financial year.

FROM START UP TO STABILITY

Groundwater Relief held a strategic planning week in January of 2023. The key outcome from this week was that Groundwater Relief needs to transition from a start up to a more structured and sustainable organisation. To support this transition, resources must be assigned towards developing Groundwater Relief's governance and management framework including defining: strategic goals; organisational values; resource plans; performance management frameworks; competency matrix; and improved financial strategy.

ACCOUNTANTS REPORT

Independent examiner's report to the trustees of Groundwater Relief

I report to the trustees on my examination of the accounts of Groundwater Relief (the Trust) for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed	
Name	Verity Aldridge
Relevant professional qualification	FMAAT
Address	Suite 9 Swallow Court Devonshire Gate Sampford Peverell Tiverton Devon EX16 7EJ
Date	30th January 2024

STATEMENT OF FINANCIAL ACTIVITES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income from			
Appeals and Donations	2	39,980	15,123
Charitable Activities	2	302,354	246,294
Total Income		**342,334**	**261,417**
Expenditure	3	**(348,955)**	**(205,658)**
Net Movement of Funds		**(6,621)**	**55,759**
Total Funds brought forward		111,559	55,800
Total Funds carried forward		**104,938**	**111,559**

All funds are unrestricted

All income and expenditure is derived from continuing activities

The notes on pages 10 – 15 form part of these financial statements.

BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	31 March 2023 £		31 March 2022 £	
Fixed Assets					
Tangible Assets	**8**		13,300		16,265
Current Assets					
Debtors	**10**	95,886		60,782	
Cash at Bank and in Hand	**11**	12,838		34,512	
		108,724		95,294	
Creditors: Amounts due in one year	**12**	(17,086)		-	
		(17,086)		-	
Net Current Assets			91,638		95,294
Net Assets			104,938		111,559
Funds of the Charity					
Unrestricted funds	**13**		104,938		111,559

The financial statements on pages 9-14 were approved by the Trustees and authorised for issue on:

And signed on their behalf by the Chair of Trustees

31/01/2024

K Upton **Date:**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historic cost convention with items recognised at cost of transaction value unless otherwise stated in the relevant note (s) to the accounts.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) Charities SORP FRS 102, and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below.

These financial statements for the year ended 30 September 2017 are the first accounts prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 October 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Public Benefit

The Trust constitutes a public benefit entity as defined by FRS 102.

Going Concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Trust's ability to continue as a going concern and are confident that the Trust 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 these accounts.

Income

Income, including income from investments, is included in the year in which the entitlement arises, when it is probable that the income will be received and when the monetary value can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, which is normally upon notification of the interest payable by the bank.

Dividends are recognised once the dividend has been declared and notification received of the dividend due. This is normally upon notification by the respective investment managers.

Expenditure

All expenditure is included on an accruals basis and recognised when there is a legal or constructive obligation to pay and the monetary value can be measured reliably. All costs have been directly attributed to one of the functional categories of expenditure in the Statement of Financial Activities (Costs of raising funds and charitable activities, including support and governance costs). The Trust is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Donations authorised to be paid during the accounting year, where the recipient has an expectation of receipt, are provided for in the financial statements.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes net gains and losses arising on revaluations at the year end on disposals during the year (proceeds less purchase cost if purchased in the year or market value at the end of the previous year).

Debtors

Other debtors are recognised at settlement amount due.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund Accounting

All funds are held as unrestricted funds and can be used in accordance with the objectives of the Trust. The balance in unrestricted funds represents the free reserves of the Trust.

2. Income

	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
Income from			
Appeals and Donations	39,980	39,980	15,123
Charitable Activities	302,354	302,354	246,294
Total Income	**342,334**	**342,334**	**261,417**

3. Expenditure

	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
Expenditure on			
Direct Costs	161,691	161,691	74,426
Staff Costs	139,051	139,051	99,575
Governance and support costs	48,213	48,213	31,657
Total Expenditure	**348,955**	**348,955**	**205,658**

All governance and support costs are allocated directly against the single charitable activity.

4. Analysis of Governance and Support Costs

	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
Governance and Support Costs			
Accountants Fee	996	996	1,116
Marketing and Publicity	82	82	977
Depreciation and similar costs	4,433	4,433	5,422
Governance and support costs	42,702	42,702	24,142
Total Expenditure	**48,213**	**48,213**	**31,657**

5. Trustee Remuneration and Expenses

No Trustees, nor any persons connected with the, have received any remuneration from the Charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the Charity during the year.

6. Staff Costs

The aggregate payroll costs are as follows:

	2023 £	2022 £
Staff Costs during the year were		
Wages and Salaries	139,051	99,575

No employee received Emoluments of more than £60,000 during the year.

7. Taxation

The Charity is a Registered Charity and is therefore exempt from taxation.

8. Tangible Fixed Assets

	Computer Equipment	Plant & Machinery	TOTAL
Cost			
As at 1 April 2022	4,173	44,178	48,351
Additions	1,468	-	1,468
Disposals	-	-	-
As at 31 March 2023	**5,641**	**44,178**	**49,819**
Depreciation			
As at 1 April 2022	(2,924)	(29,162)	(32,086)
Charge for the year	(679)	(3,754)	(4,433)
As at 31 March 2023	**(3,603)**	**(32,916)**	**(32,086)**
Net Book Value at 31 March 2023	**2,038**	**11,262**	**13,300**

9. Investment Assets

The charity held no investment assets at any time during the financial year ended 31st March 2023.

10. Debtors

	2023 £	2022 £
Trade Debtors	95,886	60,782

11. Cash at Bank and in Hand

	2023 £	2022 £
Current Account	11,778	32,808
PayPal	1,060	1,704
TOTAL	**12,838**	**34,512**

12. Creditors: Amounts falling due in one year

	2023 £	2022 £
Trade Creditors	2,113	-
Accruals and Deferred Income	-	-
Wages and Salaries Control	14,973	-
TOTAL	**17,086**	**-**

13. Unrestricted Funds

	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
Balance brought forward	**111,559**	**111,559**	**55,800**
Net movement in year	(6,621)	(6,621)	55,759
Balance carried forward	**104,938**	**104,938**	**111,559**

14. Control

In the opinion of the trustees there is no controlling party.

15. Related party transactions

There were not related party transactions during the year.

DETAILED INCOME AND EXPENDITURE ACCOUNT

	Unrestricted Funds		
	General	Total to 31st March 2023	Total to 31st March 2022
	£	£	£
Income from			
Appeals and donations	39,980	39,980	15,123
Primary purpose trading	302,354	302,354	246,294
Total Income	**342,334**	**342,334**	**261,417**
Expenditure			
Direct Costs	(161,691)	(161,691)	(74,426)
Field Expenses	(3,896)	(3,896)	(2,448)
Wages and Salaries	(139,051)	(139,051)	(99,575)
Pocket Dipper Expenses	(192)	(192)	-
App Development Costs	(12,379)	(12,379)	(2,419)
Rent and Rates	(5,498)	(5,498)	(5,200)
Insurance	(10,783)	(10,783)	(7,475)
Telephone	(799)	(799)	(773)
Conference Expenses	(1,657)	(1,657)	-
Trade Subscriptions	(1,665)	(1,665)	(1,300)
Software	(4,468)	(4,468)	(1,690)
Promotion and Website Costs	(82)	(82)	(977)
Printing, Postage and Stationery	(494)	(494)	(555)
Recruitment Fees	-	-	(536)
Independent Examiner's Fee	(996)	(996)	(1,116)
Travel expenses	(711)	(711)	(1,702)
Depreciation	(4,433)	(4,433)	(5,422)
Bank Charges	(160)	(160)	(44)
Total Expenditure	**(348,955)**	**(348,955)**	**(205,658)**
Net Movement of Funds	**(6,621)**	**(6,621)**	**55,759**
Reconciliation of Funds			
Total Funds Brought Forward	111,559	111,559	55,800
Net Movement of Funds	(6,621)	(6,621)	55,759
Total Funds Carried Forward	**104,938**	**104,938**	**111,559**

GROUNDWATER RELIEF

England & Wales - Charity number 1167458

Accounts

GROUNDWATER RELIEF

ANNUAL REPORT AND FINANCIAL STATEMENT

FOR THE YEAR ENDED 31ST MARCH 2022

CHARITY REGISTRATION NUMBER: - 1167458



CONTENTS

Page	
1	Contents
2	Reference and administrative details
3 - 5	Trustees Report
6	Accountants Report
7	Statement of Financial Activities
8	Balance Sheet
9 – 13	Notes to the Financial Statements
14	Detailed Income and Expenditure Account

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Trustee Name	Date appointed	Date Resigned
K Upton	June 2016	
A Bastable	June 2016	
E Stevenson	August 2021	

PRINCIPLE OFFICE

Room 19
Chimnels
Park Road
Dartington Hall
Totnes
Devon
TQ9 6EQ

CHARITY NUMBER

1167458

ACCOUNTANTS

VA Accountancy
First Floor, The Grist Mill
Coldharbour
Uffculme
Cullompton
Devon
EX15 3EE

BANKERS

The Co-Operative Bank
1 Balloon Street
Manchester
M60 4EP

TRUSTEES REPORT 2021/2022

OUR VISION

Groundwater Relief's vision is of a world where groundwater resources are developed and managed in a sustainable and fair way for the benefit of all.

OUR MISSION STATEMENT

Our mission, focussed on impoverished and under-resourced regions of the world, is through our volunteer membership of groundwater experts to:

1. Provide groundwater expertise and services to water providers to support the sustainable development and management of groundwater resources.
2. Support and build the capacity of groundwater professionals.

OBJECTIVES

To provide relief, support, income and livelihood opportunities to people, anywhere in the world, who live in poverty, or lack access to sufficient, safe, acceptable, physically accessible and affordable water, by developing their and their water providers' capacity to sustainably develop[1] groundwater resources.

OUR PRINCIPLES

1. We believe that groundwater resources should be managed fairly and sustainably for the benefit of all.
2. We recognise the limitations of any individual and will always seek to work as a collective, engaging the highest level of expertise.
3. We endeavour to make all data collected by Groundwater Relief staff and members publicly available if this does not jeopardise people's safety or the trust of our partners.
4. We recognise the value in promoting people's understanding about groundwater in order to empower them to be custodians of this resource.

FINANCIAL REVIEW

Following the reduction in output from Groundwater Relief during the Covid-19 pandemic Groundwater Relief (GWR)'s turnover bounced back from £128,671 to £261,417 surpassing the 2020 turnover of £216,000 by 20%.

Expenditure was £205,658 with approximately 36% being direct costs, providing a net operating income of £55,759.

MAIN ACHIEVEMENTS BETWEEN APRIL 2021 TO MARCH 2022

TECHNICAL SUPPORT

GWR was engaged on several high profile groundwater resource assessments including:

- Hydrogeological Assessment of the Southern Tihama Coastal Plain, Yemen on behalf of Solidarities International. Field report is available through this link: https://www.dropbox.com/s/ccbkw4c2qfu9q6n/Yemen_Field_Report_20211222.pdf?dl=0
- Groundwater Feasibility Assessment for a Teknaf Well Field designed to supply 2.7 Mega Litres of water to Teknaf Municipality, Cox Bazar District, Bangladesh. Work was undertaken under a partnership agreement with Oxfam and through UNHCR funding. Report is available through this link: https://www.dropbox.com/s/9cc4b66h34v504x/15_3_22_Teknaf%20well%20field%20groundwater%20feasibility%20assessment.pdf?dl=0
- Remote technical support to the International Organisation for Migration WASH team in Yemen.
- Geophysical and borehole siting training course for drilling contractors based in Sierra Leone funded by GOAL. Training included a two day programme in Freetown for drilling companies and for the Ministry of Water Resources staff and a 7 day practical training in Kenema . Training report is available through this link: https://www.dropbox.com/s/yi5wz8vfn6gzw2v/Jun2021_GOAL_Geophysical_Training_Report_SL_.pdf?dl=0
- Commencement of a 3 year project with ACTED in North East Syria looking at the the groundwater resources of the region. Works over the course of this financial year included commencement of a desk study and an initial field assessment.. A copy of this field report is available here: https://www.dropbox.com/s/x8e5v93sbhq271j/P115_NESyria_Phase%201_Field%20Report%20Final.pdf?dl=0
- Capacity Building of BRAC through a hydrogeologist emplacement with MSF in Bangladesh to support BRAC with the management of water supply networks in Camp 1 of the Cox's Bazar Megacamp. A copy of the handover document provided to BRAC is available here: https://www.dropbox.com/s/kdu6wqk9gta6u01/CG%20Handover%20Doc%20for%20BRAC%20Rev1.pdf?dl=0
- Geophysical investigations and supervision of the drilling of a water supply borehole for Elevage Health Centre, Bambari ,Central African Republic. A copy of the final report is available here: https://www.dropbox.com/s/tczkcl9cxypey2a/GWR_MSF_CAR_Bambari_geophy_drilling_report.pdf?dl=0
- A 2D geophysical and hydrogeological study at two locations within Jonglei State (Haat & Chuil) and sites within Juba, South Sudan on behalf of the International Committee of the Red Cross (ICRC). A copy of the final report is available here: https://www.dropbox.com/s/jt94ghm6i4fjqjx/Haat_Chuil_Juba%20Hydrogeological%20Assessment_ICRC.pdf?dl=0

STAFF AND MEMBERSHIP

Close to the end of the financial year, Groundwater Relief employed a fundraising manager, increasing the total staff employed by Groundwater Relief to 5. The employment of the fundraising manager was possible due to the net operating income received of £55,759. One financial year of grace has been factored into the fundraisers employment as it is understood that time will be required before the fundraising potential of Groundwater Relief is realised.

PARTNERSHIP DEVELOPMENTS

GWR is now very close to signing a Partnership Agreement with MSF, there have been ongoing delays due to certain insurance requirements that didn't match what GWR's insurers were able to provide.

A Partnership Agreement has started to be developed with Solidarities International. It is envisaged that this agreement will take time to complete and be signed.

An MoU has been drafted with the Ministry of Water and Environment in Yemen but has not yet been signed.

FUTURE DEVELOPMENTS

It is hoped that project works started in Yemen and Syria will progress over the next year and that Groundwater Relief will start to build a relationship with the local key stakeholders responsible for water supply in these regions, supporting them with developing knowledge and understanding of the hydrogeology in these localities and how best to sustainably manage and develop these resources.

ACCOUNTANTS REPORT

Independent examiner's report to the trustees of Groundwater Relief

I report to the trustees on my examination of the accounts of Groundwater Relief (the Trust) for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed	
Name	Verity Aldridge
Relevant professional qualification	FMAAT
Address	First Floor, The Grist Mill Coldharbour Uffculme Cullompton Devon EX15 3EE
Date	27th January 2023

STATEMENT OF FINANCIAL ACTIVITES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Income from			
Appeals and Donations	2	15,123	21,529
Charitable Activities	2	246,294	107,144
Total Income		**261,417**	**128,673**
Expenditure	3	**(205,658)**	**(117,967)**
Net Movement of Funds		**55,759**	**10,706**
Total Funds brought forward		55,800	45,094
Total Funds carried forward		**111,559**	**55,800**

All funds are unrestricted

All income and expenditure is derived from continuing activities

The notes on pages 10 – 15 form part of these financial statements.

BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	31 March 2022 £		31 March 2021 £	
Fixed Assets					
Tangible Assets	**8**		16,265		19,665
Current Assets					
Debtors	**10**	60,782		21,060	
Cash at Bank and in Hand	**11**	34,512		19,518	
		95,294		40,578	
Creditors: Amounts due in one year	**12**	-		4,443	
		-		4,443	
Net Current Assets			95,294		36,135
Net Assets			111,559		55,800
Funds of the Charity					
Unrestricted funds	**13**		111,559		55,800

The financial statements on pages 9-14 were approved by the Trustees and authorised for issue on:

And signed on their behalf by the Chair



Date: 29th January 2023

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historic cost convention with items recognised at cost of transaction value unless otherwise stated in the relevant note (s) to the accounts.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) Charities SORP FRS 102, and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below.

These financial statements for the year ended 30 September 2017 are the first accounts prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 October 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Public Benefit

The Trust constitutes a public benefit entity as defined by FRS 102.

Going Concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Trust's ability to continue as a going concern and are confident that the Trust 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 these accounts.

Income

Income, including income from investments, is included in the year in which the entitlement arises, when it is probable that the income will be received and when the monetary value can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, which is normally upon notification of the interest payable by the bank.

Dividends are recognised once the dividend has been declared and notification received of the dividend due. This is normally upon notification by the respective investment managers.

Expenditure

All expenditure is included on an accruals basis and recognised when there is a legal or constructive obligation to pay and the monetary value can be measured reliably. All costs have been directly attributed to one of the functional categories of expenditure in the Statement of Financial Activities (Costs of raising funds and charitable activities, including support and governance costs). The Trust is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Donations authorised to be paid during the accounting year, where the recipient has an expectation of receipt, are provided for in the financial statements.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes net gains and losses arising on revaluations at the year end on disposals during the year (proceeds less purchase cost if purchased in the year or market value at the end of the previous year).

Debtors

Other debtors are recognised at settlement amount due.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund Accounting

All funds are held as unrestricted funds and can be used in accordance with the objectives of the Trust. The balance in unrestricted funds represents the free reserves of the Trust.

2. Income

	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
Income from			
Appeals and Donations	15,123	15,123	21,529
Charitable Activities	246,294	246,294	107,144
Total Income	**261,417**	**261,417**	**128,673**

3. Expenditure

	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
Expenditure on			
Direct Costs	74,426	74,426	28,387
Staff Costs	99,575	99,575	58,247
Governance and support costs	31,657	31,657	31,333
Total Expenditure	**205,658**	**205,658**	**117,967**

All governance and support costs are allocated directly against the single charitable activity.

4. Analysis of Governance and Support Costs

	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
Governance and Support Costs			
Accountants Fee	1,116	1,116	1,038
Marketing and Publicity	977	977	4,549
Depreciation and similar costs	5,422	5,422	6,554
Governance and support costs	24,142	24,142	19,192
Total Expenditure	**31,657**	**31,657**	**31,333**

5. Trustee Remuneration and Expenses

No Trustees, nor any persons connected with the, have received any remuneration from the Charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the Charity during the year.

6. Staff Costs

The aggregate payroll costs are as follows:

	2022 £	2021 £
Staff Costs during the year were		
Wages and Salaries	99,575	58,247

No employee received Emoluments of more than £60,000 during the year.

7. Taxation

The Charity is a Registered Charity and is therefore exempt from taxation.

8. Tangible Fixed Assets

	Computer Equipment	Plant & Machinery	TOTAL
Cost			
As at 1 April 2021	4,173	42,156	46,329
Additions	-	2,022	2,022
Disposals	-	-	-
As at 31 March 2022	**4,173**	**44,178**	**48,351**
Depreciation			
As at 1 April 2021	(2,507)	(24,157)	(26,664)
Charge for the year	(417)	(5,005)	(5,422)
As at 31 March 2022	**(2,924)**	**(29,162)**	**(32,086)**
Net Book Value at 31 March 2022	**1,249**	**15,016**	**16,265**

9. Investment Assets

The charity held no investment assets at any time during the financial year ended 31st March 2022.

10. Debtors

	2022 £	2021 £
Trade Debtors	60,782	21,060

11. Cash at Bank and in Hand

	2022 £	2021 £
Current Account	32,808	18,658
PayPal	1,704	860
TOTAL	**34,512**	**19,518**

12. Creditors: Amounts falling due in one year

	2022 £	2021 £
Trade Creditors	-	-
Accruals and Deferred Income	-	1,856
Wages and Salaries Control	-	2,587
TOTAL	-	**4,443**

13. Unrestricted Funds

	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
Balance brought forward	**55,800**	**55,800**	**45,094**
Net movement in year	55,759	55,759	10,706
Balance carried forward	**111,559**	**111,559**	**55,800**

14. Control

In the opinion of the trustees there is no controlling party.

15. Related party transactions

There were not related party transactions during the year.

DETAILED INCOME AND EXPENDITURE ACCOUNT

	Unrestricted Funds		
	General	Total to 31st March 2022	Total to 31st March 2021
	£	£	£
Income from			
Appeals and donations	15,123	15,123	21,529
Primary purpose trading	246,294	246,294	107,144
Total Income	**261,417**	**261,417**	**128,673**
Expenditure			
Direct Costs	(74,426)	(74,426)	(28,387)
Field Expenses	(2,448)	(2,448)	(3,166)
Wages and Salaries	(99,575)	(99,575)	(58,247)
Pocket Dipper Expenses	-	-	(483)
App Development Costs	(2,419)	(2,419)	-
Rent and Rates	(5,200)	(5,200)	(2,952)
Insurance	(7,475)	(7,475)	(8,107)
Telephone	(773)	(773)	(862)
Conference Expenses	-	-	
Trade Subscriptions	(1,300)	(1,300)	(432)
Software	(1,690)	(1,690)	(2,474)
Promotion and Website Costs	(977)	(977)	(4,549)
Printing, Postage and Stationery	(555)	(555)	(688)
Recruitment Fees	(536)	(536)	-
Independent Examiner's Fee	(1,116)	(1,116)	(1,038)
Travel expenses	(1,702)	(1,702)	-
Depreciation	(5,422)	(5,422)	(6,554)
Bank Charges	(44)	(44)	(28)
Total Expenditure	**(205,658)**	**(205,658)**	**(117,967)**
Net Movement of Funds	**55,759**	**55,759**	**10,706**
Reconciliation of Funds			
Total Funds Brought Forward	55,800	55,800	45,094
Net Movement of Funds	55,759	55,759	10,706
Total Funds Carried Forward	**111,559**	**111,559**	**55,800**

GROUNDWATER RELIEF

England & Wales - Charity number 1167458

Accounts

GROUNDWATER RELIEF

ANNUAL REPORT AND FINANCIAL STATEMENT

FOR THE YEAR ENDED 31ST MARCH 2021

CHARITY REGISTRATION NUMBER: - 1167458

ACCOUNTANCY

CONTENTS

Page	
1	Contents
2	Reference and administrative details
3 - 6	Trustees Report
7	Accountants Report
8	Statement of Financial Activities
9	Balance Sheet
10 – 14	Notes to the Financial Statements
15	Detailed Income and Expenditure Account

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Trustee Name	Date appointed	Date Resigned
K Upton	June 2016	
A Bastable	June 2016	
J Chalmers	February 2017	March 2021
E Stevenson	August 2021	

PRINCIPLE OFFICE

Room 19
Chimnels
Park Road
Dartington Hall
Totnes
Devon
TQ9 6EQ

CHARITY NUMBER

1167458

ACCOUNTANTS

VA Accountancy
First Floor, The Grist Mill
Coldharbour
Uffculme
Cullompton
Devon
EX15 3EE

BANKERS

The Co-Operative Bank
1 Balloon Street
Manchester
M60 4EP

TRUSTEES REPORT 2020/2021

OUR VISION

Groundwater Relief's vision is of a world where groundwater resources are developed and managed in a sustainable and fair way for the benefit of all.

OUR MISSION STATEMENT

Our mission, focussed on impoverished and under-resourced regions of the world, is through our volunteer membership of groundwater experts to:

1. Provide groundwater expertise and services to water providers to support the sustainable development and management of groundwater resources.
2. Support and build the capacity of groundwater professionals.

OBJECTIVES

To provide relief, support, income and livelihood opportunities to people, anywhere in the world, who live in poverty, or lack access to sufficient, safe, acceptable, physically accessible and affordable water, by developing their and their water providers' capacity to sustainably develop[1] groundwater resources.

OUR PRINCIPLES

1. We believe that groundwater resources should be managed fairly and sustainably for the benefit of all.
2. We recognise the limitations of any individual and will always seek to work as a collective, engaging the highest level of expertise.
3. We endeavour to make all data collected by Groundwater Relief staff and members publicly available if this does not jeopardise people's safety or the trust of our partners.
4. We recognise the value in promoting people's understanding about groundwater in order to empower them to be custodians of this resource.

FINANCIAL REVIEW

Groundwater Relief (GWR)'s turnover reduced from £216,000 to £128,671, a 40% decrease that was largely due to the COVID-19 pandemic leading to either delays in the delivery of projects or the refocusing of humanitarian budgets towards hygiene and pandemic .

Expenditure was consequently lower, £83,961, due to less project related costs and the net operating income was £17,260. In addition, GWR invested in 4 x 2D cables that are used for electrical resistivity surveying and were used initially in a project in South Sudan.

MAIN ACHIEVEMENTS BETWEEN APRIL 2020 TO MARCH 2021

TECHNICAL SUPPORT

GWR carried out several desk based hydrogeological assessments including those for MSF in Syria, Burkina Faso and Central African Republic. These helped to define the feasibility of exploring the groundwater resources in the particular areas that had seen specific population influxes.

GWR's field work included:

1) Continued work in the Cox's Bazar region of Bangladesh, carrying out a project for Solidarites International

. Following two weeks of quarantine, Groundwater Relief undertook the following activities over a 5 week period:

- Completed 7.2 km of Electrical Resistivity Tomography (ERT) geophysical transects to identify drilling targets for new water supplies for refugees and host community.
- Trained the SI team in borehole construction. The training programme included tendering, contract management, drilling supervision, borehole design, borehole installation, well development and pumping tests. A borehole was drilled as part of the training programme with an artesian flow rate of over 4m3/h.
- Trained the SI team in borehole diagnosis and rehabilitation.
- Supported the set up of a groundwater monitoring programme within 6 key production boreholes at risk of saline intrusion.

2) Solidarities International South Sudan commissioned Groundwater Relief to investigate the groundwater potential of the County. Work includes:

- A desk study to undertake a comprehensive review of the previous investigations conducted onsite and ascertain whether there might be any other useful information that might support the hydrogeological investigation.
- Evaluation of possible drilling companies that might be able to access the site with a rig in the future and their drilling rig capacity.
- Undertaking two different geophysical techniques to investigate the groundwater potential in Fashoda County: Constant separation traversing (CST) and Vertical Electrical Soundings (VES) ; and 2D Electrical Resistivity Tomography (ERT) to build a more detailed picture of the subsurface.

STAFF AND MEMBERSHIP

In the financial period 19/20 GWR's membership of experts grew from 300 to 330 members. In November 2020 Groundwater Relief employed an experienced Hydrogeologist and an Operations Manager; this was followed in March 2021 by employment of a junior Hydrogeologist who had contributed strongly to field work in Bangladesh. In addition, GWR had support from a student contributing 10 hours per week.

GROUNDWATER DEVELOPMENT SCHOOL

GWR developed the Groundwater Development School (GDS) a 4-week training programme with its first year in Uganda, that was setup to educate young professionals on every aspect of siting, drilling, constructing and managing a borehole. The course capacity was 16 and there were 35 applicants of differing abilities, financial capabilities and suitability for the course. Fundraising has been sort for the GDS to subsidise course fees for strong candidates who cannot meet the course fees – ideally these are candidates local to Uganda and already working in the groundwater sector. Training these candidates specially helps improve capacity and reduce reliance on overseas support. As of the end of March 2021 candidates have been selected after two rounds of interviews and partnerships with drillers and funders within Uganda are being explored. There were 9 full fee-paying candidates and another 7 places being provided through scholarships or exchanges.

There is an awareness that rising COVID-19 cases in Uganda could make the course unviable for 2021 and all candidates are aware of this risk.

RAPID RESPONSE UNIT

The Rapid Response Unit has been developed with a roster of 26 experts all with different skillsets and different availability throughout the year. Work still needs to be done to introduce the service to potential partners and encouraging partners to activate deployment when required. Further time from GWR is needed to fundraise for equipment and setup costs of the unit.

POCKET DIPPER SALES

£773 worth of Pocket dippers were sold over the course of the financial year.

PARTNERSHIP DEVELOPMENTS

Groundwater Relief signed a Global Partnership Agreement with Oxfam which creates further ability for Oxfam to engage GWR specifically and at short notice for potential use in emergency interventions.

GWR became a member of the H2H network. The H2H Network brings together high-quality, independent humanitarian service providers and uses a new way of financing humanitarian action, aiming to disburse funds quickly and kick-start recovery. This funding is only available to network members who have undertaken a thorough Due Diligence process which helped GWR refine core policy documents.

GWR is close to signing a Partnership Agreement with MSF, there have been delays due to certain insurance requirements that didn't match what GWR's insurers were able to provide.

FUTURE DEVELOPMENTS

Further efforts will be directed to engaging countries that are French speaking to take advantage of our French speaking Hydrogeologist including the Central African Republic and those suffering particular water stress including Yemen.

ACCOUNTANTS REPORT

Independent examiner's report to the trustees of Groundwater Relief

I report to the trustees on my examination of the accounts of Groundwater Relief (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed



Name Verity Aldridge

Relevant professional qualification FMAAT

Address First Floor, The Grist Mill
Coldharbour
Uffculme
Cullompton
Devon
EX15 3EE

Date 30th January 2022

STATEMENT OF FINANCIAL ACTIVITES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Income from			
Appeals and Donations	2	21,529	8,223
Charitable Activities	2	107,144	208,286
Total Income		**128,673**	**216,509**
Expenditure	3	**(117,967)**	**(167,658)**
Net Movement of Funds		**10,706**	**48,851**
Total Funds brought forward		45,094	(3,757)
Total Funds carried forward		**55,800**	**45,094**

All funds are unrestricted

All income and expenditure is derived from continuing activities

The notes on pages 10 – 15 form part of these financial statements.

BALANCE SHEET AS AT 31ST MARCH 2021

	Notes	31 March 2021 £		31 March 2020 £	
Fixed Assets					
Tangible Assets	**8**		19,665		17,643
Current Assets					
Debtors	**10**	21,060		84,717	
Cash at Bank and in Hand	**11**	19,518		23,764	
		40,578		108,481	
Creditors: Amounts due in one year	**12**	4,443		81,030	
		4,443		81,030	
Net Current Assets			36,135		27,451
Net Assets			55,800		45,094
Funds of the Charity					
Unrestricted funds	**13**		55,800		45,094

The financial statements on pages 8-15 were approved by the Trustees and authorised for issue on:

And signed on their behalf by the Chair

Date: 31.01.2022

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historic cost convention with items recognised at cost of transaction value unless otherwise stated in the relevant note (s) to the accounts.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) Charities SORP FRS 102, and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below.

These financial statements for the year ended 30 September 2017 are the first accounts prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 October 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Public Benefit

The Trust constitutes a public benefit entity as defined by FRS 102.

Going Concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Trust's ability to continue as a going concern and are confident that the Trust 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 these accounts.

Income

Income, including income from investments, is included in the year in which the entitlement arises, when it is probable that the income will be received and when the monetary value can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, which is normally upon notification of the interest payable by the bank.

Dividends are recognised once the dividend has been declared and notification received of the dividend due. This is normally upon notification by the respective investment managers.

Expenditure

All expenditure is included on an accruals basis and recognised when there is a legal or constructive obligation to pay and the monetary value can be measured reliably. All costs have been directly attributed to one of the functional categories of expenditure in the Statement of Financial Activities (Costs of raising funds and charitable activities, including support and governance costs). The Trust is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Donations authorised to be paid during the accounting year, where the recipient has an expectation of receipt, are provided for in the financial statements.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes net gains and losses arising on revaluations at the year end on disposals during the year (proceeds less purchase cost if purchased in the year or market value at the end of the previous year).

Debtors

Other debtors are recognised at settlement amount due.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund Accounting

All funds are held as unrestricted funds and can be used in accordance with the objectives of the Trust. The balance in unrestricted funds represents the free reserves of the Trust.

2. Income

	Unrestricted Funds 2021	Total Funds 2021	Total Funds 2020
Income from			
Appeals and Donations	21,529	21,529	8,223
Charitable Activities	107,144	107,144	206,727
Total Income	**128,673**	**128,673**	**216,509**

3. Expenditure

	Unrestricted Funds 2021	Total Funds 2021	Total Funds 2020
Expenditure on			
Direct Costs	28,387	28,387	72,038
Staff Costs	58,247	58,247	72,810
Governance and support costs	31,333	31,333	22,810
Total Expenditure	**117,967**	**117,967**	**167,658**

All governance and support costs are allocated directly against the single charitable activity.

4. Analysis of Governance and Support Costs

	Unrestricted Funds 2021	Total Funds 2021	Total Funds 2020
Governance and Support Costs			
Accountants Fee	1,038	1,038	7,38
Marketing and Publicity	4,549	4,549	154
Depreciation and similar costs	6,554	6,554	5,669
Governance and support costs	19,192	19,192	16,249
Total Expenditure	**31,333**	**31,333**	**22,810**

5. Trustee Remuneration and Expenses

No Trustees, nor any persons connected with the, have received any remuneration from the Charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the Charity during the year.

6. Staff Costs

The aggregate payroll costs are as follows:

	2021 £	2020 £
Staff Costs during the year were		
Wages and Salaries	58,247	72,810

No employee received Emoluments of more than £60,000 during the year.

7. Taxation

The Charity is a Registered Charity and is therefore exempt from taxation.

8. Tangible Fixed Assets

	Computer Equipment	Plant & Machinery	TOTAL
Cost			
As at 1 April 2020	3,824	33,929	37,753
Additions	349	8,227	8,576
Disposals	-	-	-
As at 31 March 2021	**4,173**	**42,156**	**46,329**
Depreciation			
As at 1 April 2020	(1,952)	(18,158)	(20,110)
Charge for the year	(555)	(5,999)	(6,554)
As at 31 March 2021	**(2,507)**	**(24,157)**	**(26,664)**
Net Book Value at 31 March 2021	**1,666**	**17,999**	**19,665**

9. Investment Assets

The charity held no investment assets at any time during the financial year ended 31st March 2021.

10. Debtors

	2021 £	2020 £
Trade Debtors	21,060	84,717

11. Cash at Bank and in Hand

	2021 £	2020 £
Current Account	18,658	23,764
PayPal	860	-
TOTAL	**19,518**	**23,764**

12. Creditors: Amounts falling due in one year

	2021 £	2020 £
Trade Creditors	-	81,030
Accruals and Deferred Income	1,856	-
Wages and Salaries Control	2,587	-
TOTAL	**4,443**	**81,030**

13. Unrestricted Funds

	Unrestricted Funds 2021	Total Funds 2021	Total Funds 2020
Balance brought forward	**45,094**	**45,094**	**(3,757)**
Net movement in year	10,706	10,706	48,851
Balance carried forward	**55,800**	**55,800**	**45,094**

14. Control

In the opinion of the trustees there is no controlling party.

15. Related party transactions

There were not related party transactions during the year.

DETAILED INCOME AND EXPENDITURE ACCOUNT

	Unrestricted Funds		
	General	Total to 31st March 2021	Total to 31st March 2021
	£	£	£
Income from			
Appeals and donations	21,529	21,529	8,223
Primary purpose trading	107,144	107,144	208,286
Total Income	**128,673**	**128,673**	**216,509**
Expenditure			
Direct Costs	(28,387)	(28,387)	(72,038)
Field Expenses	(3,166)	(3,166)	-
Wages and Salaries	(58,247)	(58,247)	(72,810)
Pocket Dipper Expenses	(483)	(483)	(1,272)
Rent and Rates	(2,952)	(2,952)	(2,822)
Insurance	(8,107)	(8,107)	(6,777)
Telephone	(862)	(862)	(942)
Conference Expenses	-	-	(2,104)
Trade Subscriptions	(432)	(432)	(306)
Software	(2,474)	(2,474)	(1,447)
Promotion and Website Costs	(4,549)	(4,549)	-
Printing, Postage and Stationery	(688)	(688)	(300)
Recruitment fees	-		(332)
Independent Examiner's Fee	(1,038)	(1,038)	(738)
Depreciation	(6,554)	(6,554)	(5,669)
Bank Charges	(28)	(28)	(101)
Total Expenditure	**(117,967)**	**(117,967)**	**(167,658)**
Net Movement of Funds	**10,706**	**10,706**	**48,851**
Reconciliation of Funds			
Total Funds Brought Forward	45,094	45,094	(3,757)
Net Movement of Funds	10,706	10,706	48,851
Total Funds Carried Forward	**55,800**	**55,800**	**45,094**