

GROUNDWATER RELIEF
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2021

CHARITY REGISTRATION NUMBER: - 1167458



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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
Chimnells
Park Road
Dartington Hall
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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 develop¹ 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.

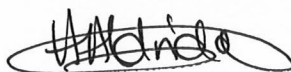
Independent examiner's statement

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 ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

		Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
	Notes		
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

		31 March 2021 £	31 March 2020 £
	Notes		
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
		<u>40,578</u>	<u>108,481</u>
Creditors: Amounts due in one year	12	<u>4,443</u>	<u>81,030</u>
		4,443	81,030
Net Current Assets		36,135	27,451
Net Assets		<u>55,800</u>	<u>45,094</u>
Funds of the Charity			
Unrestricted funds	13	<u>55,800</u>	<u>45,094</u>

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

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 31 st March 2021	Total to 31 st 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