

GROUNDWATER RELIEF
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2022

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	
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 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

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 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.

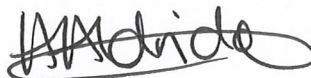
Independent examiner's statement

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 ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

		Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
	Notes		
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

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

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

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	<u>111,559</u>	<u>111,559</u>	<u>55,800</u>

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 2022	Total to 31 st 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