

GROUNDWATER RELIEF
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2023

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	August 2015	
E Stevenson	September 2021	

PRINCIPLE OFFICE

Room 19
Chimnells
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 develop¹ 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 100m³/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 ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

		Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
	Notes		
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

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



31/01/2024

K Upton

Date:

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 31 st March 2023	Total to 31 st 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