

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

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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.

GROUNDWATER RELIEF

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024



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 Frontieres 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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024



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.

GROUNDWATER RELIEF

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 its 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.

GROUNDWATER RELIEF

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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		<u>193,258</u>	<u>35,311</u>	<u>228,569</u>	<u>342,334</u>
Expenditure on:					
Raising funds	4	94	-	94	-
Charitable activities	5	260,817	28,139	288,956	348,955
Total expenditure		<u>260,911</u>	<u>28,139</u>	<u>289,050</u>	<u>348,955</u>
Net income/(expenditure)		<u>(67,653)</u>	<u>7,172</u>	<u>(60,481)</u>	<u>(6,621)</u>
Other recognised gains and losses:					
Other losses	10	(2,645)	-	(2,645)	-
Net movement in funds		<u>(70,298)</u>	<u>7,172</u>	<u>(63,126)</u>	<u>(6,621)</u>
Reconciliation of funds:					
Fund balances at 1 April 2023		<u>104,938</u>	<u>-</u>	<u>104,938</u>	<u>111,559</u>
Fund balances at 31 March 2024		<u>34,640</u>	<u>7,172</u>	<u>41,812</u>	<u>104,938</u>

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

GROUNDWATER RELIEF

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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.

GROUNDWATER RELIEF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

GROUNDWATER RELIEF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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
	<u>2,763</u>	<u>35,311</u>	<u>38,074</u>	<u>39,980</u>	<u>-</u>	<u>39,980</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable income		
Primary purpose trading	190,495	302,354
	<u>190,495</u>	<u>302,354</u>

4 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	94	-
	<u>94</u>	<u>-</u>

GROUNDWATER RELIEF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

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

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	-
	<u>51,193</u>	<u>47,217</u>

GROUNDWATER RELIEF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support and governance costs allocated to activities

(Continued)

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

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	2023
	Number	Number
	<u>4</u>	<u>5</u>
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
	<u>149,374</u>	<u>139,051</u>

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

Remuneration of key management personnel

	2024	2023
	£	£
Aggregate compensation	<u>36,484</u>	<u>-</u>

9 Taxation

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

GROUNDWATER RELIEF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

GROUNDWATER RELIEF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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	-
	<u>13,720</u>	<u>17,086</u>

14 Retirement benefit schemes

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

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
	<u>-</u>	<u>35,311</u>	<u>(28,139)</u>	<u>7,172</u>

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.

GROUNDWATER RELIEF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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
	<u>34,640</u>	<u>7,172</u>	<u>41,812</u>
	<u> </u>	<u> </u>	<u> </u>
	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
	<u>104,938</u>	<u>-</u>	<u>104,938</u>
	<u> </u>	<u> </u>	<u> </u>

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:	CBJCHBCAABAAWBk651OxPcTbv3_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