

**REGISTERED COMPANY NUMBER: 03956233 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1083019**

**International Association of  
Hydrogeologists**

**Report of the Trustees and**

**Unaudited Financial Statements**

**for the Year Ended 31 December 2022**

**International Association of  
Hydrogeologists**

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for the Year Ended 31 December 2022**

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**International Association of  
Hydrogeologists (Registered number: 03956233)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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**

**Objectives and aims**

All the Association's assets and funds are directed towards meeting the objectives that are contained in the Articles of Association of the Company. These are to advance public education and promote research (and disseminate the useful results of such research) in the study and knowledge of Hydrogeological science.

The Association seeks to achieve these objectives by:

- Publishing journals, books, newsletters and other occasional publications, in both hard copy and electronic format, for the benefit of members and the wider community interested in the objects of the Association;
- Publishing of videos, webinars and other online educational materials;
- Promoting international co-operation among hydrogeologists and others with an interest in groundwater through commissions, networks, working groups and joint projects;
- Encouraging the worldwide application of hydrogeological skills through education and technology transfer programmes. The Burdon Fund was established by IAH to support hydrogeologists in developing nations. IAH also runs a sponsored membership scheme to help hydrogeologists in developing nations share in the benefits of IAH membership. The Association has enhanced its capacity to do this by establishing an Education and Development Fund and a Sponsorship Fund;
- Sponsoring international meetings, including an annual congress, and regional and national meetings;
- Co-operating with national and international scientific organisations, to promote understanding of groundwater in the international management of water resources and the environment.

While these aims and objectives are clear, consistent and long-term, it is nevertheless prudent for the Association to review from time to time the activities that are undertaken and expenditures made in pursuit of these aims. To this end, a new strategic plan for the period to 2030 was published during the year. This framework includes recommendations for activities to strengthen the Association's membership, educational and scientific programmes, communications, conferences, provision of web-based services, income diversification and many others. Progress in implementing this strategic plan will be reviewed regularly by the Executive Committee of IAH and reported to the Trustees and Council.

In carrying out these objectives and aims, the Trustees have complied with their duty to have due regard to the guidance published by the Charity Commission on Public Benefit.

**International Association of  
Hydrogeologists (Registered number: 03956233)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Association meets its charitable objectives in several ways.

The Association maintains a sponsored membership scheme for professional colleagues who for financial or practical reasons find it difficult to pay their own fees. This helps them to receive scientific knowledge and maintain technical contact with recent developments in groundwater science. To provide support for this, in 2009 the Association established a Sponsored Membership Fund of £10,000. The scheme is reviewed regularly to identify members who have been sponsored for long periods and whose personal career and national economic situations mean that they might be able to pay for themselves, thus freeing up funds for new sponsored members. At the end of 2022 total membership of this scheme stood at 297 members, with £6,150 provided from central funds to cover the sponsorship of 177 members. This left a deficit of £6,150 at the end of the year and the fund was replenished by transferring £6,150 from general funds. The remaining sponsored members were supported by National Chapters and individual IAH members.

To further enhance its charitable activities in the field of education, in 2009 the Association established a separate Education and Development Fund with an initial amount of £10,000. The Fund is intended to be used to support IAH members for educational and scientific purposes in the field of hydrogeology. Work was completed under this Fund on further papers in our Strategic Overview Series: River-Basin Agencies, Poverty Reduction, Rural Water Supply, and Irrigated Agriculture, at a cost of £10,077.

Although funding was committed to support the participation of IAH members from low-income backgrounds in our annual congress, scheduled for Wuhan, China, because of the ongoing travel restrictions this was not used. A small amount of funding (£1,118) was used, however, to fund representation of our Early Career Hydrogeologists' Network at the UN Groundwater Summit in Paris and to support other educational initiatives. The Fund was replenished by transferring £11,195 from general funds.

IAH uses its Burdon Fund and Network as its main focus for supporting the work of groundwater professionals and awareness in the developing world, traditionally with a focus on Africa. A campaign of radio broadcasts and rural community awareness-raising was funded in Tanzania at a cost of £3,173. The fund was replenished by this amount from general funds. With donations of £134 during the year the balance of funds on 31 December 2022 was £32,302.

The major vehicle for education and dissemination of research is Hydrogeology Journal. With eight issues per year, this continues to meet its targets for scientific articles and reports disseminated, and also in terms of the encouragement of a broad spread internationally of the authors' countries of origin. Further, the wide geographical spread of the editorial board enables us to meet our objective of supporting publication in English of any scientific paper or report of merit regardless of the authors' own source language and facilities for translation. Hydrogeology Journal maintained a relatively high scientific citation index for its category while meeting the Association's objective of providing an accessible outlet for good hydrogeological science. Royalties received in 2022 from our publishers, relating to turnover during 2021, amounted to £24,629.

Our two book-series have now been closed but we continue to receive royalties from book sales. Following a review of our accounts, our books publisher found that there had been a significant underpayment of royalties over a number of years and as a result we received a payment of £16,990.

**Trading activities**

These are carried out through the Association's subsidiary company World-Wide Groundwater Ltd. (WWGW). Following completion of the Global Environment Facility project on groundwater governance, no further income has been received since 2014. The company is, however, maintained at a small charge in the event of further requirements arising for its use. WWGW's bank account was used as a temporary repository for a part of IAH's funds (£91,863) while new banking arrangements were being put in place for the Association. This followed unexpected closure by the bank of IAH's account.

**International Association of  
Hydrogeologists (Registered number: 03956233)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**FINANCIAL REVIEW**

**Results for the year**

The Council is required to prepare its report and accounts in pounds Sterling (GBP). For the year under review the Council reports an overall surplus of £24,550 (2021: surplus of £48,326). □ Total income was slightly higher at £322,966 compared with £321,737 in 2021.

With constraints associated with the Covid pandemic easing, it was possible for IAH to carry out more activities, and increase its expenditure, compared with the immediately preceding years. This expenditure was mainly related to support for the United Nations' World Water Day campaign, "Groundwater - making the invisible visible".

However, some anticipated costs did not occur, so that the budgeted expenditure was not achieved in full. The continuation of Covid-related restrictions in China meant that our congress in Wuhan was changed to an online event. In consequence, costs for participation of Council members and other IAH-funded delegates were much reduced. Furthermore, following the takeover of our website contractor, development work on our website was deferred, pending review of the new working arrangements, and the associated costs were not incurred.

During the year our bank withdrew its services, although no reason was given. While the new banking arrangements were being put in place, temporary use was made of our accountant's client account (£100K was deposited until IAH's new account was available) and the sum of £91,863 was transferred temporarily to our commercial subsidiary (World Wide Groundwater Ltd).

Because of fluctuations in exchange rates, there was a paper loss in the value of reserves held in foreign currencies (£2,294).

**Reserves policy**

As at 31 December 2022 the amount of reserves were £272,302 (compared to £247,751 at 31 December 2021) of which £239,437 were free reserves (compared to £214,446 at 31 December 2021). Free reserves are reserves which do not include the restricted funds of £32,168 and reserves tied up in tangible fixed assets of £563.

In addition to the management of the Burdon Fund, the Association has adopted a reserves policy for the management of its general funds with the following objectives:

1. To provide funds to continue the orderly development and future growth of the Association as defined by its mission and objectives and as set out in the Forward Look strategic programme;
2. To provide funds to enable the Association to continue to meet its scientific aims and objectives through its publications, conferences and the work of its commissions;
3. To provide funds to enable the Association to continue its work related to the promotion of sound groundwater management throughout the world;
4. To provide funds to support the Association's work in developing countries.

Each year the Association's Executive approves a plan of activity and budget to address these objectives. This involves the release of funds from general funds to enable the plan to be delivered.

Further details on designated and restricted funds are provided in the notes to the financial statements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, its Memorandum, Articles of Association and Rules, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985. Changes to the Rules of the Association were approved by Council at its meeting in Rome in □ September 2015 and at an online meeting in October 2022.

**Recruitment and appointment of new trustees**

The Council of the Association is elected by ballot of the membership of the Association every four years, the period of office running from the annual meeting at which the election takes place until the annual meeting in the fourth following year. The current Council was elected on 23 September 2020 and will serve until a new Council will be elected during 2024.

**International Association of  
Hydrogeologists (Registered number: 03956233)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

All members, individual or corporate, are members of the international body. However, the Association encourages the formation of national or regional committees in order to carry out local administration, promote contacts and co-operation and undertake relevant studies of local or regional interest. National committees may be organised in a number of different ways according to national practice and circumstance.

The Council of the Association determines the general policy of IAH.

**Remuneration of Key Management Personnel**

In determining appropriate levels of remuneration for staff, the Association aims to provide overall packages of terms and conditions that are affordable, competitive and will help to attract, retain and motivate high quality individuals capable of achieving the Society's objectives. The Association wishes to ensure that staff are fairly rewarded for their individual and collective responsibilities and contributions to the Association's overall performance. Remuneration packages are the responsibility of the IAH Executive, which takes into account data on general inflation and wage inflation, as well as performance considerations when making its determinations. Key management remuneration for 2021 was £23,152 (2020 - £21,349).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03956233 (England and Wales)

**Registered Charity number**

1083019

**Registered office**

35 Cardinal Close  
Caversham  
Reading  
RG4 8BZ

**Trustees**

<b>Name</b>	<b>Term during year to 31 December 2022</b>
David Kreamer	Continuous
Marco Petitta	Continuous
Teodora Szocs	Continuous
Jane Dottridge	Continuous
Antonio Chambel	Terminated 7 November 2022
Carlos Eduardo Molano Cajigas	Terminated 7 November 2022
Sarah Bourke	Terminated 7 November 2022
Grant Ferguson	Terminated 7 November 2022
Seifu Kebede Gurmessa	Terminated 7 November 2022
Nataliia Vinograd	Terminated 7 November 2022
Yongje Kim	Terminated 7 November 2022
Manuel Abrunhosa	Terminated 7 November 2022
Joanna Doummar	Terminated 7 November 2022
Philip Chilton	Appointed 16 November 2022
Nicholas Robins	Appointed 16 November 2022

**Company Secretary**

I R Davey

**International Association of  
Hydrogeologists (Registered number: 03956233)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Locke Williams Associates LLP  
Chartered Accountants  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**Solicitors**

Robbins Olivery  
Southern House  
Woking  
GU22 7UY

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
I R Davey - Secretary

**Independent Examiner's Report to the Trustees of  
International Association of  
Hydrogeologists (Registered number: 03956233)**

**Independent examiner's report to the trustees of International Association of Hydrogeologists ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

David Williams FCA FCCA

Locke Williams Associates LLP  
Chartered Accountants  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

Date: .....



**International Association of  
Hydrogeologists**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted fund £	<b>31.12.22 Total funds £</b>	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>6,597</b>	<b>134</b>	<b>6,731</b>	5,355
<b>Charitable activities</b>					
Members services		<b>316,228</b>	-	<b>316,228</b>	316,372
Investment income	2	<u>7</u>	<u>-</u>	<u>7</u>	<u>10</u>
<b>Total</b>		<b><u>322,832</u></b>	<b><u>134</u></b>	<b><u>322,966</u></b>	<b><u>321,737</u></b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Members services		<u>292,948</u>	<u>3,173</u>	<u>296,121</u>	<u>257,668</u>
Net gains/(losses) on investments		<u>(2,294)</u>	<u>-</u>	<u>(2,294)</u>	<u>(15,744)</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	12	<u>27,590</u> <u>(3,173)</u>	<u>(3,039)</u> <u>3,173</u>	<u>24,551</u> <u>-</u>	48,325 <u>-</u>
<b>Net movement in funds</b>		<b>24,417</b>	<b>134</b>	<b>24,551</b>	48,325
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>215,583</u>	<u>32,168</u>	<u>247,751</u>	199,426
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>240,000</u></b>	<b><u>32,302</u></b>	<b><u>272,302</u></b>	<b><u>247,751</u></b>

The notes form part of these financial statements

**International Association of  
Hydrogeologists (Registered number: 03956233)**

**Balance Sheet  
31 December 2022**

	Notes	31.12.22 £	31.12.21 £
<b>FIXED ASSETS</b>			
Tangible assets	7	<b>562</b>	1,136
Investments	8	<u>1</u>	<u>1</u>
		<b>563</b>	1,137
<b>CURRENT ASSETS</b>			
Debtors	9	<b>117,254</b>	14,188
Cash at bank and in hand		<b><u>178,894</u></b>	<u>263,699</u>
		<b>296,148</b>	277,887
<b>CREDITORS</b>			
Amounts falling due within one year	10	<b>(24,409)</b>	(31,273)
<b>NET CURRENT ASSETS</b>		<b><u>271,739</u></b>	<u>246,614</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>272,302</u></b>	<u>247,751</u>
<b>NET ASSETS</b>		<b><u>272,302</u></b>	<u>247,751</u>
<b>FUNDS</b>	12		
Unrestricted funds		<b>240,000</b>	215,583
Restricted funds		<b><u>32,302</u></b>	<u>32,168</u>
<b>TOTAL FUNDS</b>		<b><u>272,302</u></b>	<u>247,751</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**International Association of  
Hydrogeologists (Registered number: 03956233)**

**Balance Sheet - continued  
31 December 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
D Kremer - Trustee

**International Association of  
Hydrogeologists**

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Membership fees are recognised when receivable and the amount can be measured reliably by the charity.

Royalties and income from the exploitation of intellectual property rights are recognised when receivable in accordance with the substance of the relevant agreement.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

Donated memberships and donated travel costs are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

No amount is included in the financial statements for volunteer time in line with the Charities SORP.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Association and include the independent examination and an allocation of staff costs attributable to time spent in managing the charity.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                    - 25% on cost

**International Association of  
Hydrogeologists**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure

**Taxation**

The charity is registered with the Charity Commission and under the provisions of Section 478 Corporation Tax Act 2010, is exempt from liability to taxation on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result. The table below shows the balances held in the various currencies at the year end and the exchange rates prevailing.

Currency	Balances on 31.12.22	Rate of exchange with sterling on 31.12.21
US Dollars	\$nil	N/A
Euro	€87,291	€1.128

**Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**2. INVESTMENT INCOME**

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>7</u>	<u>10</u>

The charity owns World-Wide Groundwater Limited, which is incorporated in England and Wales, established by the Council to undertake commercial activities which are in support of the Association's charitable objectives and donates its annual taxable profits to the charity under Gift Aid.

The company has not traded during the year ended 31 December 2022 or the year ended 31 December 2021.

**International Association of  
Hydrogeologists**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.12.22</b>	31.12.21
	£	£
Depreciation - owned assets	<b>574</b>	574
Accountancy and Independent Examination fee	<b><u>1,860</u></b>	<u>1,875</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**5. STAFF COSTS**

	<b>31.12.22</b>	31.12.21
	£	£
Wages and salaries	<b>74,493</b>	69,701
Social security costs	<b>451</b>	1,634
Other pension costs	<b><u>2,980</u></b>	<u>2,784</u>
	<b><u>77,924</u></b>	<u>74,119</u>

The average monthly number of employees during the year was as follows:

	<b>31.12.22</b>	31.12.21
Part time	<b><u>4</u></b>	<u>4</u>

No employees received emoluments in excess of £60,000.

In accordance with UK legislation related to pension auto-enrolment for small companies, all four of the Association's employees are placed in an appropriate pension scheme.

The total amount of employee benefits received by key management personnel is £25,080 (2021 - £23,152).

**International Association of  
Hydrogeologists**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,196	159	5,355
<b>Charitable activities</b>			
Members services	316,372	-	316,372
Investment income	<u>10</u>	<u>-</u>	<u>10</u>
<b>Total</b>	<u>321,578</u>	<u>159</u>	<u>321,737</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Members services	<u>257,668</u>	<u>-</u>	<u>257,668</u>
Net gains/(losses) on investments	<u>(15,744)</u>	<u>-</u>	<u>(15,744)</u>
<b>NET INCOME</b>	48,166	159	48,325
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>167,417</u>	<u>32,009</u>	<u>199,426</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>215,583</u>	<u>32,168</u>	<u>247,751</u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	<u>11,720</u>
<b>DEPRECIATION</b>	
At 1 January 2022	<u>10,584</u>
Charge for year	<u>574</u>
At 31 December 2022	<u>11,158</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>562</u>
At 31 December 2021	<u>1,136</u>

**International Association of  
Hydrogeologists**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**8. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 January 2022 and 31 December 2022	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u><u>1</u></u>
At 31 December 2021	<u><u>1</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**World-wide Groundwater Limited**

Registered office: United Kingdom

Nature of business: Consultancy (non-trading)

	%
Class of share:	holding
Ordinary	<b>100</b>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Amounts owed by group undertakings	<b>91,863</b>	511
Other debtors	-	11,513
Prepayments and accrued income	<u><b>25,391</b></u>	<u>2,164</u>
	<u><b>117,254</b></u>	<u>14,188</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Trade creditors	<b>1,502</b>	225
Other creditors	<b>420</b>	-
Accruals and deferred income	<u><b>22,487</b></u>	<u>31,048</u>
	<u><b>24,409</b></u>	<u>31,273</u>



**International Association of  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued**

**Deferred Income**

	<b>31.12.22</b>	31.12.21
	£	£
Balance as at 1 January	<b>26,467</b>	29,924
Released in the year	<b>(26,467)</b>	(29,924)
Deferrals in the year	<b>19,817</b>	26,467
	<hr/>	<hr/>
Balance as at 31 December	<b><u>19,817</u></b>	<b><u>26,467</u></b>

Income under contractual arrangements is deferred where it is subject to the performance of certain terms or conditions. Where these have not been met at the balance sheet date, the income is not recognised in the statement of financial activities. Deferred income above represents membership fees received in advance of next year.

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted fund	31.12.22 Total funds	31.12.21 Total funds
	£	£	£	£
Fixed assets	<b>562</b>	-	<b>562</b>	1,136
Investments	<b>1</b>	-	<b>1</b>	1
Current assets	<b>263,846</b>	<b>32,302</b>	<b>296,148</b>	277,887
Current liabilities	<b>(24,409)</b>	-	<b>(24,409)</b>	(31,273)
	<hr/>	<hr/>	<hr/>	<hr/>
	<b><u>240,000</u></b>	<b><u>32,302</u></b>	<b><u>272,302</u></b>	<b><u>247,751</u></b>

**12. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<b>187,930</b>	<b>44,515</b>	<b>(20,518)</b>	<b>211,927</b>
Sponsored Membership Fund	-	<b>(6,150)</b>	<b>6,150</b>	-
Education and Development Fund	<b>14,288</b>	<b>(10,775)</b>	<b>11,195</b>	<b>14,708</b>
Asia Fund	<b>13,365</b>	-	-	<b>13,365</b>
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>215,583</b>	<b>27,590</b>	<b>(3,173)</b>	<b>240,000</b>
<b>Restricted funds</b>				
Burdon Fund	<b>32,168</b>	<b>(3,039)</b>	<b>3,173</b>	<b>32,302</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>247,751</u></b>	<b><u>24,551</u></b>	<b><u>-</u></b>	<b><u>272,302</u></b>

**International Association of  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	322,411	(275,602)	(2,294)	44,515
Sponsored Membership Fund	-	(6,150)	-	(6,150)
Education and Development Fund	421	(11,196)	-	(10,775)
	<u>322,832</u>	<u>(292,948)</u>	<u>(2,294)</u>	<u>27,590</u>
<b>Restricted funds</b>				
Burdon Fund	134	(3,173)	-	(3,039)
	<u>134</u>	<u>(3,173)</u>	<u>-</u>	<u>(3,039)</u>
<b>TOTAL FUNDS</b>	<u><u>322,966</u></u>	<u><u>(296,121)</u></u>	<u><u>(2,294)</u></u>	<u><u>24,551</u></u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	142,525	60,413	(15,008)	187,930
Sponsored Membership Fund	-	(5,008)	5,008	-
Education and Development Fund	11,527	(7,239)	10,000	14,288
Asia Fund	13,365	-	-	13,365
	<u>167,417</u>	<u>48,166</u>	<u>-</u>	<u>215,583</u>
<b>Restricted funds</b>				
Burdon Fund	32,009	159	-	32,168
	<u>32,009</u>	<u>159</u>	<u>-</u>	<u>32,168</u>
<b>TOTAL FUNDS</b>	<u><u>199,426</u></u>	<u><u>48,325</u></u>	<u><u>-</u></u>	<u><u>247,751</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	321,126	(244,969)	(15,744)	60,413
Sponsored Membership Fund	-	(5,008)	-	(5,008)
Education and Development Fund	452	(7,691)	-	(7,239)
	<u>321,578</u>	<u>(257,668)</u>	<u>(15,744)</u>	<u>48,166</u>
<b>Restricted funds</b>				
Burdon Fund	159	-	-	159
	<u>159</u>	<u>-</u>	<u>-</u>	<u>159</u>
<b>TOTAL FUNDS</b>	<u><u>321,737</u></u>	<u><u>(257,668)</u></u>	<u><u>(15,744)</u></u>	<u><u>48,325</u></u>

**International Association of  
Hydrogeologists**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**12. MOVEMENT IN FUNDS - continued**

**Burdon Fund**

The Burdon Fund was established in 1990 on the initiative of the Irish National Chapter of IAH, in memory of David Burdon, an Irish hydrogeologist of international repute. The objective of the fund is to help promote hydrogeological training and practice in developing nations, a cause to which David Burdon had devoted his career. The fund makes payments according to a set of criteria aligned to its objectives.

Contributions to the fund are made by individual IAH members and National Chapters of IAH or by transfer from the general accounts of IAH. The priorities for the use of the Fund in supporting the charitable objectives of the Association have been regularly reviewed by the Council, leading to decisions that the working priorities for the Fund should be:

- primary focus on the UN Sustainable Development Goals and thus on Africa;
- partnership and professional advice to UN and aid agencies;
- development of in-country and in-region support for groundwater professionals supported by IAH membership;
- reliable and accessible data sources to assist in development projects.

A campaign of radio broadcasts and rural community awareness-raising was funded in Tanzania at a cost of £3,173. The fund was replenished by this amount from general funds. With donations of £134 during the year the balance of funds on 31 December 2022 was £32,302 (2021: £32,168).

**Education and Development Fund**

The Education and Development Fund aims to enhance the Association's charitable educational activities. It provides for a range of support, including: young professionals and those from developing countries to attend IAH congresses or to publish their scientific findings; support for the scientific and educational work of the Association's commissions and national groups; and support for the production of educational materials on groundwater for non-specialist audiences.

Work was completed under this Fund on further papers in our Strategic Overview Series: River-Basin Agencies, Poverty Reduction, Rural Water Supply, and Irrigated Agriculture, at a cost of £10,077. Although funding was committed to support the participation of IAH members from low-income backgrounds in our annual congress, scheduled for Wuhan, China, because of the ongoing Covid-related travel restrictions this was not used. A small amount of funding (£1,018) was used, however, to fund representation of our Early Career Hydrogeologists' Network at the UN Groundwater Summit in Paris and to support other, smaller educational initiatives.

The Fund was replenished by transferring £11,195 from general funds. With donations of £420 during the year the balance of funds on 31 December 2022 was £14,708 (2021: £14,288).

**Sponsorship Fund**

The Association has a sponsored membership scheme for developing-country professionals and others on lower incomes to enable them to receive scientific knowledge and maintain technical contact with recent developments in our science. To provide further support to this, in 2009 the Association established a Sponsored Membership Fund, and uses its membership network, national chapters and general publicity to encourage new candidates for sponsorship. At the end of 2022 total membership of this scheme stood at 297 members, with £6,150 provided from central funds to cover the sponsorship of 177 members, leaving a deficit of £6,150 at the end of the year. The remaining sponsored members were supported by National Chapters and individual IAH members. The Fund was replenished by £6,150 from general funds such that on 31 December 2022 the balance was £Nil (£2021: £Nil).

**International Association of  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**12. MOVEMENT IN FUNDS - continued**

**Asia Fund**

The Association's Burdon Fund is long established and is focussed largely on Africa where the need for support for groundwater activities is greatest. At its strategic review in 2010 the Association wished to extend its developing country focus to Asia, where the educational and development support needs are somewhat different. Receipt in 2010 of an operating surplus from the 2009 conference in Hyderabad provided the opportunity to set up a separate Asia Fund and to establish a programme of support to members in the region. National chapters in the region were informed of the criteria for applying for support from the Asia Fund, but no requests for support were received. The balance of the fund at 31 December 2022 remained at £13,365 (2021: £13,365).

**13. RELATED PARTY DISCLOSURES**

During the year, the charity's subsidiary administered funds held at bank on behalf of the charity. At 31 December 2022, the subsidiary holds £91,448 on behalf of the charity.

**International Association of  
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**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,083	1,150
Gift aid	181	180
Donated services and facilities	<u>5,467</u>	<u>4,025</u>
	<b>6,731</b>	5,355
<b>Investment income</b>		
Deposit account interest	7	10
<b>Charitable activities</b>		
Membership fees	221,462	221,440
Contract & subvention income	48,731	60,421
Publishing royalties	24,629	27,834
Advertising and sponsorship income	4,416	6,677
Other income	<u>16,990</u>	<u>-</u>
	<b><u>316,228</u></b>	<b><u>316,372</u></b>
<b>Total incoming resources</b>	<b>322,966</b>	321,737
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries	22,351	19,007
Social security	144	555
Pensions	894	760
Printing & publishing costs	66,215	67,092
Editorial payments	40,977	37,862
Refunds to National Chapters	20,878	18,674
Access to Books program	92	67
Education Fund donations and grants	707	2,022
Website development	3,408	426
Forward Look - production of Strategic Overview Papers	10,078	5,669
World Water Congress	69	277
Contract for Hydrogeology Journal Editorial Office	10,791	11,651
Donations & grants - ECHN	319	-
World Water Day/Year	10,267	-
Grants to individuals - sponsored memberships	<u>6,150</u>	<u>5,008</u>
	<b>193,340</b>	169,070
<b>Support costs</b>		
<b>Management</b>		
Salaries	31,739	30,618
Carried forward	31,739	30,618

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**International Association of  
Hydrogeologists**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
<b>Management</b>		
Brought forward	<b>31,739</b>	30,618
Social security	<b>172</b>	593
Pensions	<b>1,270</b>	1,221
Rent - archive storage	<b>378</b>	373
Printing, stationery and communications	<b>15,034</b>	14,066
Sundries	<b>1,974</b>	2,189
Travel & subsistence	<b>21,965</b>	8,851
Professional subscriptions	<b>405</b>	557
Book keeping	<b>2,188</b>	1,802
Depreciation of fixtures & fittings	<b>574</b>	574
	<b>75,699</b>	60,844
<b>Finance</b>		
Bank, WorldPay and Paypal charges	<b>3,255</b>	3,008
<b>Governance costs</b>		
Salaries	<b>20,403</b>	20,076
Social security	<b>135</b>	486
Pensions	<b>816</b>	803
Accountancy and legal fees	<b>2,473</b>	2,280
Election costs	<b>-</b>	1,101
	<b>23,827</b>	24,746
Total resources expended	<b>296,121</b>	257,668
<b>Net income</b>	<b>26,845</b>	64,069

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