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 2025

International Association of Hydrogeologists

Contents of the Financial Statements for the Year Ended 31 December 2025

Report of the Trustees
for the Year Ended 31 December 2025

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 2025. 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, the strategic plan for the period to 2030 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.

ACHIEVEMENTS 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 2025 total membership of this scheme stood at 265 members, with £5,542 provided from central funds to cover the sponsorship of 155 members. This left a deficit of £5,542 at the end of the year and the fund was replenished by transferring £5,542 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, which is now maintained at £15,000. The Fund is intended to be used to support IAH members for educational and scientific purposes in the field of hydrogeology.

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 an impressive scientific citation index for its category while meeting the Association's objective of providing an accessible outlet for high-quality hydrogeological science. Royalties for the Journal received in 2025 from our publishers, relating to turnover during 2024, amounted to £16,848. This is lower than previous years as a result of tax being deducted at source by the tax authority in Germany, where the journal is published. Our publisher, Springer, is working with the German tax authority to reinstate our tax exempt status so that the tax payment can be reimbursed. A small sum was also received in respect of our book series.

Total expenditure on education activities amounted to £17,627. Whilst the total expenditure from the Education and Development Fund amounted to £11,606. The Fund was replenished by transferring the amount expended directly from IAH's general funds.

Funding from our Burdon Fund was used to support the attendance of delegates from low-income counties at our Congress in Melbourne (£7,000). We also received a £3,683 grant from UNESCO which was used to support delegates from low-income countries to attend the IAH Congress in Melbourne. Funding of £1,818 was used by our Early Career Hydrogeologists Network to support younger members' attendance at our annual congress, where they would not otherwise have this opportunity.

Various updates were made to our website which included additional pages for educational resources and publications (£7,441). £1,743 was also used to support the Indian National Chapter for an international conference. Funding was also provided to the Groundwater Project to support the free availability of books and educational materials via the internet.

Beyond the specific charitable activities highlighted above, the Association continued to advance hydrogeological knowledge through its global network of National Chapters, Commissions and specialist Networks, which organised scientific meetings, workshops, training and knowledge-sharing activities. The Association also supported professional development through its Early Career Hydrogeologists Network and promoted access to groundwater knowledge through its website, publications, the Groundwater Project and its annual international congress. More than £21,000 was provided to IAH's national chapters to support members and related charitable activities. Our specialist groups also receive some support for specific initiatives.

ACHIEVEMENTS AND PERFORMANCE

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 has continued to be used as a repository for a part of IAH's funds following the unexpected closure by the bank in 2022 of IAH's account. The amount held by WWGW on behalf of the charity at 31 December 2025 was £9,666 (2024: £48,714).

FINANCIAL REVIEW

Results for the year

Total income for the year was £400,388 (2024: £319,895). Total expenditure was £346,355 (2024: £322,561), resulting in a surplus across the year of £54,033 (2024: deficit of £2,666). As a result our reserves increased at the year-end to £313,050 (2024: £251,620).

Income from member subscriptions was £233,173, a significant increase from 2024 (£219,868). Together with donations totalling £88,356 received from congresses held in Davos in 2024 and Melbourne in 2025, this accounts for the surplus recorded at the year end. Publishing royalties fell back again, to £16,848 (2024: 22,632) but this can be largely attributed to taxation at source in Germany. The tax payment will be reimbursed when re-registration of our tax exempt status is completed.

Total travel and subsistence costs were £39,754, a substantial increase from 2024 (£28,845). A major component of this was support for the attendance of the IAH officers at the meeting of the Executive Committee and the Council meeting and Congress in Melbourne, Australia. Support for delegates to congress from low-income backgrounds was also significant (totalling £11,222, including grant support from UNESCO).

Stipends for the HJ Executive Editor and Editors together amounted to £46K, which was counter-balanced support of a little over £48K from our publisher.

Some funds (£9,666) continued to be held in the separate bank account of IAH's subsidiary, World-Wide Groundwater, following unexplained closure of IAH's own account by the bank in 2022 (2024: £48,714). The total amount held in the WWGW account has been reduced with transfers back to IAH, though it is acknowledged that distributing IAH's funds across several bank accounts affords additional security under the Financial Services Compensation Scheme.

Reserves policy

As at 31 December 2025 the reserves were £313,050 (compared to £251,620 at 31 December 2024) of which £279,688 were free reserves (compared to £217,634 at 31 December 2024). Free reserves are reserves which do not include the restricted Burdon Fund of £32,455 and reserves tied up in fixed assets of £907 (2024: £1,531).

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 10 September 2024 and will serve until a new Council will be elected during 2028.

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 2025 was £31,062 (2024 - £29,977).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03956233 (England and Wales)

Registered Charity number

1083019

Registered office

49 The Hopyard
Northway
Tewkesbury
GL20 8RR

Trustees

Name	Term during year to 31 December 2025
Marco Petitta	Continuous
Teodóra Szocs	Continuous
Jane Dottridge	Continuous
Philip Chilton	Continuous
Nicholas Robins	Continuous
Julian Conrad	Continuous

Company Secretary

T J Besien

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Locke Williams Associates LLP
Chartered Accountants
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

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 16 September 2026 and signed on its behalf by:

T J Besien - 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 2025.

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
Studio 2
50-54 St Pauls Square
Birmingham
West Midlands
B3 1QS

Date: .

International Association of Hydrogeologists

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	**31.12.25 Total funds £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**3,176**	**155**	**3,331**	7,391
Charitable activities					
Members services		**394,127**	**-**	**394,127**	312,504
Investment income	2	**2,930**	**-**	**2,930**	-
Total		**400,233**	**155**	**400,388**	319,895
EXPENDITURE ON					
Charitable activities					
Members services		**339,355**	**7,000**	**346,355**	322,561
Net gains/(losses) on investments		**7,345**	**52**	**7,397**	(7,374)
NET INCOME/(EXPENDITURE)		**68,223**	**(6,793)**	**61,430**	(10,040)
Transfers between funds	12	**(6,793)**	**6,793**	**-**	-
Net movement in funds		**61,430**	**-**	**61,430**	(10,040)
RECONCILIATION OF FUNDS					
Total funds brought forward		**219,165**	**32,455**	**251,620**	261,660
TOTAL FUNDS CARRIED FORWARD		**280,595**	**32,455**	**313,050**	251,620

The notes form part of these financial statements

International Association of Hydrogeologists (Registered number: 03956233)

Balance Sheet
31 December 2025

	Notes	31.12.25	31.12.24
		£	£
FIXED ASSETS			
Tangible assets	7	**907**	1,531
Investments	8	**1**	1
		908	1,532
CURRENT ASSETS			
Debtors	9	**38,799**	51,697
Cash at bank and in hand		**369,037**	288,896
		407,836	340,593
CREDITORS			
Amounts falling due within one year	10	**(95,694)**	(90,505)
NET CURRENT ASSETS		**312,142**	250,088
TOTAL ASSETS LESS CURRENT LIABILITIES		**313,050**	251,620
NET ASSETS		**313,050**	251,620
FUNDS	12		
Unrestricted funds		**280,595**	219,165
Restricted funds		**32,455**	32,455
TOTAL FUNDS		**313,050**	251,620

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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.

Balance Sheet - continued
31 December 2025

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 16 September 2026 and were signed on its behalf by:

T Szocs - Trustee

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

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 31.12.25	Rate of exchange with sterling on 31.12.25
US Dollars	$5,005	$1.347
Euro	€263,512	€1.147

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

	31.12.25	31.12.24
	£	£
Deposit account interest	**2,930**	-

3. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	**684**	873
Accountancy and Independent Examination fee	**2,040**	1,950

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	**85,774**	91,013
Social security costs	**19**	2,346
Other pension costs	**3,446**	3,483
	89,239	96,842

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

	31.12.25	31.12.24
Part time	**4**	5

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 (including employers pension contributions) received by key management personnel is £31,062 (2024 - £29,977).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,201	190	7,391
Charitable activities			
Members services	312,504	-	312,504
Total	319,705	190	319,895
EXPENDITURE ON			
Charitable activities			
Members services	319,697	2,864	322,561
Net gains/(losses) on investments	(7,337)	(37)	(7,374)
NET INCOME/(EXPENDITURE)	(7,329)	(2,711)	(10,040)
Transfers between funds	(2,864)	2,864	-
Net movement in funds	(10,193)	153	(10,040)
RECONCILIATION OF FUNDS			
Total funds brought forward	229,358	32,302	261,660
TOTAL FUNDS CARRIED FORWARD	219,165	32,455	251,620

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2025	**14,393**
Additions	**60**
At 31 December 2025	**14,453**
DEPRECIATION	
At 1 January 2025	**12,862**
Charge for year	**684**
At 31 December 2025	**13,546**
NET BOOK VALUE	
At 31 December 2025	**907**
At 31 December 2024	1,531

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2025 and 31 December 2025	**1**
NET BOOK VALUE	
At 31 December 2025	**1**
At 31 December 2024	1

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	**100**

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 2025 or the year ended 31 December 2024.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	**27,216**	-
Amounts owed by group undertakings	**8,407**	48,714
Prepayments and accrued income	**3,176**	2,983
	38,799	51,697

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	**734**	59,254
Social security and other taxes	**1,044**	-
Other creditors	**555**	459
Accruals and deferred income	**93,361**	30,792
	95,694	90,505

Deferred Income

	31.12.25	31.12.24
	£	£
Balance as at 1 January	**26,881**	27,762
Released in the year	**(26,881)**	(27,762)
Deferrals in the year	**28,052**	26,881
Balance as at 31 December	**28,052**	26,881

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

			31.12.25	31.12.24
	Unrestricted funds	Restricted fund	Total funds	Total funds
	£	£	**£**	£
Fixed assets	**907**	**-**	**907**	1,531
Investments	**1**	**-**	**1**	1
Current assets	**375,381**	**32,455**	**407,836**	340,593
Current liabilities	**(95,694)**	**-**	**(95,694)**	(90,505)
	280,595	**32,455**	**313,050**	251,620

12. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	**190,800**	**86,888**	**(23,715)**	**253,973**
Sponsored Membership Fund	**-**	**(5,542)**	**5,542**	**-**
Education and Development Fund	**15,000**	**(11,380)**	**11,380**	**15,000**
Asia Fund	**13,365**	**(1,743)**	**-**	**11,622**
	219,165	**68,223**	**(6,793)**	**280,595**
Restricted funds				
Burdon Fund	**32,455**	**(6,793)**	**6,793**	**32,455**
TOTAL FUNDS	**251,620**	**61,430**	**-**	**313,050**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	**399,988**	**(320,464)**	**7,364**	**86,888**
Sponsored Membership Fund	**-**	**(5,542)**	**-**	**(5,542)**
Education and Development Fund	**245**	**(11,606)**	**(19)**	**(11,380)**
Asia Fund	**-**	**(1,743)**	**-**	**(1,743)**
	400,233	**(339,355)**	**7,345**	**68,223**
Restricted funds				
Burdon Fund	**155**	**(7,000)**	**52**	**(6,793)**
TOTAL FUNDS	**400,388**	**(346,355)**	**7,397**	**61,430**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	200,993	5,001	(15,194)	190,800
Sponsored Membership Fund	-	(5,256)	5,256	-
Education and Development Fund	15,000	(7,074)	7,074	15,000
Asia Fund	13,365	-	-	13,365
	229,358	(7,329)	(2,864)	219,165
Restricted funds				
Burdon Fund	32,302	(2,711)	2,864	32,455
TOTAL FUNDS	261,660	(10,040)	-	251,620

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	319,403	(307,054)	(7,348)	5,001
Sponsored Membership Fund	-	(5,256)	-	(5,256)
Education and Development Fund	302	(7,387)	11	(7,074)
	319,705	(319,697)	(7,337)	(7,329)
Restricted funds				
Burdon Fund	190	(2,864)	(37)	(2,711)
TOTAL FUNDS	319,895	(322,561)	(7,374)	(10,040)

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 funds of IAH. The priorities for the use of the Fund in supporting the charitable objectives of the Association have been regularly reviewed by IAH's Trustees and 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.

The Burdon Fund was used to support the attendance of low-income delegates at IAH's annual congress in Melbourne, amounting to expenditure of £7,000 and received donations of £155. The Fund was topped up to its previous level and the balance of funds on 31 December 2025 was £32,455 (2024: £32,302).

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 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.

Total expenditure from the Education and Development Fund amounted to £11,606. This was largely support for delegates from lower income countries for attendance at our annual World Groundwater Congress, which took place in Melbourne, Australia. There was also support for the Groundwater Project, a charity that provides digitised books available online at no charge to the user, including both those published previously by established publishers (with their permissions) and new texts and videos on groundwater

Donations and currency gains amounted to £226 during the year and with replenishment of £11,380 the balance of funds on 31 December 2025 was £15,000 (2024: £15,000).

12. MOVEMENT IN FUNDS - continued

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 2025 total membership of this scheme stood at 265 members, with €6,355 or £5,542 provided from central funds to cover the sponsorship of 155 members. The remaining sponsored members were supported by National Chapters and individual IAH members. The Fund was replenished by £5,542 from general funds such that on 31 December 2025 the balance was £Nil (£2024: £Nil).

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. In 2025, £1,743 was drawn from the Asia Fund to support an international conference organised by the Indian National Chapter. The balance of the fund at 31 December 2025 was £11,622 (2024: £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 2025, the subsidiary holds £9,666 (2024 £49,973) on behalf of the charity.

International Association of Hydrogeologists

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**844**	914
Gift aid	**197**	165
Donated services and facilities	**2,290**	6,312
	3,331	7,391
Investment income		
Deposit account interest	**2,930**	-
Charitable activities		
Membership fees	**233,173**	219,868
Contract & subvention income	**48,840**	48,467
Publishing royalties	**16,848**	22,632
Advertising and sponsorship income	**2,465**	2,696
Other income	**92,801**	18,841
	394,127	312,504
Total incoming resources	**400,388**	319,895
EXPENDITURE		
Charitable activities		
Salaries	**24,016**	30,743
Social security	**6**	1,131
Pensions	**949**	1,140
Printing & publishing costs	**63,109**	57,264
Editorial payments	**45,770**	46,016
Refunds to National Chapters	**21,684**	20,767
Education Fund donations and grants	**17,627**	10,058
Website development	**7,441**	4,393
Forward Look - production of Strategic Overview Papers	**2,237**	-
Contract for Hydrogeology Journal Editorial Office	**14,249**	12,260
Donations & grants - ECHN	**1,818**	2,999
Grants to individuals - sponsored memberships	**5,542**	5,901
	204,448	192,672
Support costs		
Management		
Salaries	**37,606**	37,279
Social security	**10**	725
Carried forward	**37,616**	38,004

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International Association of Hydrogeologists

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Management		
Brought forward	**37,616**	38,004
Pensions	**1,531**	1,444
Rent - archive storage	**355**	626
Printing, stationery and communications	**23,014**	18,917
Sundries	**2,608**	3,943
Travel & subsistence	**39,754**	28,845
Professional subscriptions	**494**	485
Book keeping	**3,540**	3,195
Depreciation of fixtures & fittings	**683**	873
	109,595	96,332
Finance		
Bank, WorldPay and Paypal charges	**4,485**	3,820
Governance costs		
Salaries	**24,152**	22,991
Social security	**3**	490
Pensions	**966**	899
Accountancy and legal fees	**2,322**	1,907
Legal fees	**384**	1,470
Election costs	**-**	1,980
	27,827	29,737
Total resources expended	**346,355**	322,561
Net income/(expenditure)	**54,033**	(2,666)

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