
FOUNDATION FOR WATER

(A Company Limited by Guarantee)

Annual Report and Financial Statements **For the Year Ending 28th February 2025**

Company Number 06505102

Charity Number 1133741

FOUNDATION FOR WATER

LEGAL AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY NUMBER 1133741

COMPANY NUMBER 6505102

REGISTERED ADDRESS Pixton Hill
Hartfield Road
Forest Row
East Sussex
RH18 5JX

TRUSTEES & DIRECTORS Thomas Wilkes
Nigel Wells
Hayley Spence
Michael Monzies
Simon Charter

COMPANY SECRETARY Trustees

INDEPENDENT EXAMINER Lydia Kilner ACMA CGMA
Missieki Martin Limited
Chartered Management Accountants
10 Parkway
Crosby
Liverpool
L23 0ST

The Trustees present their report and accounts for the year ended 28 February 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, the Companies Act 2006 and the Charities SORP (FRS102) - Second Edition October 2019.

Structure, governance and management

The charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Thomas Wilkes
Nigel Wells
Hayley Spence
Michael Monzies
Simon Charter

Trustees are appointed by ordinary resolution of the members in general meeting and are inducted and trained by existing trustees.

None of the members of the trustees have any beneficial interest in the company. All of the members of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up, while they are still members or within a year of membership ceasing.

The trustees make the decisions of the charity.

The charity has links with other water foundations across the world to widen its influence and research in order to further meet its charitable objectives. These links do not constitute related parties as deemed by the Companies Act 2006.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and Activities

The Charity's objects are:

- to promote, for the benefit of the public, the conservation, protection and improvement of the physical and natural environment, with a non-exclusive focus on enhancing the capacity of water to support life and otherwise improving the quality of water,
- to promote public health, by carrying out research and developing ecologically supportive technology and methods in domestic, agricultural, industrial and natural situations for the benefit of local communities and the public generally,
- to advance the education of the public in relation to the life-supporting capacities and other characteristics of water with a non-exclusive focus on ways of thinking developed by JW Goethe and Rudolf Steiner.

The trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FOUNDATION FOR WATER

TRUSTEES' REPORT

for the year ended 28 February 2025

Achievements & Performance

Overview

We have arranged a work meeting as well as a conference that was coupled on line. We continue sustaining our basic financial security and to see how new tasks can be financed. The trustees have been clearing out unused furniture and items that are deemed not necessary as well as maintaining the grounds and the glass house.

Representation

The Foundation was represented at an International Biodynamic Agriculture Conference in Switzerland by two trustees and a supporter where water workshops and lectures were given as well as an exhibition on the work of the Foundation. The homepage has been updated, and a new logotype is underway.

Research

A plan for creating an archive was established and then an offer of help with archiving all of John Wilkes material and work came from a qualified individual. Conversations with the Wilkes family supported this. We applied to SAGST (Software Foundation) for funding which was turned down. Another application was sent to Ruskin Mill Trust who have now amalgamated with Emerson College Trust, which resulted in an offer of cooperation on RMT's terms. The trustees are now considering this.

The year has been taken up by consolidating our previous research and looking to formulate a water education research project for both adults and children of school age. This will start looking for funding within a short time. Communication and networking with other water organisations that can be connected to the Foundation's aims is ongoing.

Education

The Foundation organised the first of a series of conferences / workshops both live in the Foundation building and internationally coupled through internet. On the Foundation site there was set up an interactive water play channel for children (also adults) showing eight different natural water-course movements. Work was continued on the making of an outside exhibition area. Planning for a "School of Water" was started.

Staff

There were no changes to trustees during the year. The Foundation continues to actively seek further trustees in order to maintain depth of governance.

Planning and Finances

The Foundation has a stable situation with the school tenant relationship developing well, and maintenance of the grounds and building is ongoing with both voluntary and professional help. Further conferences are planned which will help get the downstairs area into better shape for educational purposes. Four trustee meetings took place during the year

Assets

The maintenance of building and grounds are continually appraised for more activity.

On behalf of the board of trustees



Nigel Wells

Trustee

Dated: 20 October 2025

FOUNDATION FOR WATER

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of the Foundation for Water for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity. Under that law the directors have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that its financial statements comply with the Charities Act 1993 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

FOUNDATION FOR WATER

Report to the Trustees/Directors of Foundation For Water on accounts for the year ended

28 February 2025

Charity Number: 1133741

Company Number: 06505102

I report on the accounts of the charity for the year ended 28 February 2025, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of Foundation For Water 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 for this year 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

The company's gross income did not exceed £250,000. I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have no concerns and have come across no other matter 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.



Lydia Kilner ACMA CGMA

Missieki Martin Limited
Chartered Management Accountants
10 Parkway
Crosby
Liverpool
L23 0ST

Dated 13 November 2025

FOUNDATION FOR WATER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

For the year ended 28 February 2025

	Notes	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
<u>Incoming Resources</u>					
Donations and legacies	2	9,921	0	9,921	10,823
Activities for generating funds	2	0	0	0	0
Rental income & Guest Accommodation	2	22,800	0	22,800	22,950
Sales & Other income	2	57	0	57	76
Grant Income	2	0	0	0	0
Investment Income	3	155	0	155	245
TOTAL INCOMING RESOURCES		32,933	0	32,933	34,094
<u>Resources expended</u>					
Cost of generating funds					
Costs of generating donations and legacies	4	0	0	0	0
TOTAL RESOURCES EXPENDED		0	0	0	0
Net incoming resources available		32,933	0	32,933	34,094
Charitable Activities					
Administration and finance	6	25,077	0	25,077	30,417
Governance costs	4	0	0	0	24,433
Project costs	5	0	0	0	0
Total resources expended		25,077	0	25,077	54,850
Net (outgoing)/incoming resources before provisions		7,856	0	7,856	(20,756)
Transfers between funds		7,200	(7,200)	0	0
NET MOVEMENT IN FUNDS		15,056	(7,200)	7,856	(20,756)
Fund Balances brought forward		508,879	10,953	519,832	540,588
Fund balances carried forward		523,935	3,753	527,688	519,832

FOUNDATION FOR WATER

BALANCE SHEET As at 28 February 2025

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible assets	8		650,000		650,000
Current Assets					
Cash at bank and in hand		23,634		27,694	
Creditors: amounts falling due within one year	9	0		2,640	
Net current (liabilities)/assets			<u>23,634</u>		<u>25,054</u>
Total assets less current liabilities			673,634		675,054
Creditors: amounts falling due after more than one year	10		<u>(145,945)</u>		<u>(155,222)</u>
Net assets			527,688		519,832
Income funds					
Unrestricted funds			173,935		158,879
Restricted funds			3,753		10,953
Non-distributable reserve			<u>350,000</u>		<u>350,000</u>
			527,688		519,832

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

The notes on pages 9 to 13 form part of these financial statements.

Approved by the Board on 20 October 2025

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Nigel Wells
Trustee

Company registration number 6505102

FOUNDATION FOR WATER

NOTES TO THE ACCOUNTS

For the year ended 28 February 2025

1 Accounting Policies

Accounting convention

The accounts have been prepared under the historical cost convention and comply with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and in accordance with the financial reporting standards for smaller entities (FRSSE) and the Companies Act 2006.

Reporting currency

The accounts are prepared in GBP, which is the principal operating currency of the company.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets and depreciation

Tangible fixed assets comprise land and buildings, which are not depreciated.

FOUNDATION FOR WATER

NOTES TO THE ACCOUNTS

For the year ended 28 February 2025

2 Donations and Legacies

	Unrestricted funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Activities for generating funds	0	0	0	0
Donations and gifts	9,921	0	9,921	10,823
AS & GB Grant Income	0	0	0	0
SAGT Science Proposal	0	0	0	0
Research SAG Phase 2	0	0	0	0
Rental income	22,800	0	22,800	22,950
Royalties	57	0	57	76
Other income	0	0	0	0
Sales	0	0	0	0
	32,778	0	32,778	33,849

3 Investment income

	Total 2025	Total 2024
	£	£
Interest receivable	155	245

4 Total resources expended

	Total 2025	Total 2024
	£	£
Cost of generating funds		
Cost of generating donations and legacies	0	0
Charitable activities		
Activities undertaken directly	13,609	30,417
Governance costs <i>Includes accountancy fees & other legal fees</i>	0	24,433
	13,609	54,850

5 Project Costs

In the financial year to 28 February 2025 there were no costs directly associated with any specific projects (2024: £nil).

FOUNDATION FOR WATER

NOTES TO THE ACCOUNTS

For the year ended 28 February 2025

6 Charitable Activity Costs

Activities undertaken directly

	Total 2025	Total 2024
	£	£
Other costs relating to Administration and Finance comprising:		
Printing, postage and stationery	0	0
Bank charges	127	158
Interest on loans	12,388	1,235
Books and publications	0	0
Advertising	227	639
Telephone and fax	359	391
Legal and professional	0	24,433
Insurance	3,353	2,749
IT Supplies	0	55
Sundry expenses	0	0
Rates	1,898	1,540
Repairs and Maintenance	652	9,580
Heat, Light and Power	4,688	12,525
Disposal of fixed assets	0	0
Staff costs	1,385	1,545
	<u>25,077</u>	<u>54,850</u>

7 Trustees

None of the trustees received remuneration during the year.

FOUNDATION FOR WATER

NOTES TO THE ACCOUNTS

For the year ended 28 February 2025

8 Tangible fixed assets

	Land and buildings	Plant & Machinery	Total
Cost			
At 29 February 2024	650,000	0	650,000
Revaluation	0	0	0
Disposal of fixed asset	0	0	0
At 28 February 2025	<u>650,000</u>	<u>0</u>	<u>650,000</u>
Depreciation			
At 29 February 2024	0	0	0
Charge in the year	0	0	0
Depreciation - disposal	0	0	0
At 28 February 2025	<u>0</u>	<u>0</u>	<u>0</u>
Net book Value			
At 29 February 2024	<u>650,000</u>	<u>0</u>	<u>650,000</u>
At 28 February 2025	<u>650,000</u>	<u>0</u>	<u>650,000</u>

The purchase price of the building was £300,000. On 16 September 2020 RH & RW Clutton LLP carried out a market valuation of the land and property at Water Science Building, Emerson College, Forest Row which concluded that the property should be valued at £650,000. Gains on properties are not subject to tax where the gain is applied for the charity's charitable purposes. Accordingly, we have not made provision to tax on the property's increase in value.

9 Creditors falling due within one year

	Total 2025 £	Total 2024 £
Other creditors	0	2,640
Accruals	0	0
	<u>0</u>	<u>2,640</u>

FOUNDATION FOR WATER

NOTES TO THE ACCOUNTS

For the year ended 28 February 2025

10 Creditors: amounts falling due after more than one year

	Total 2025 £	Total 2024 £
Related party loans	138,246	139,822
Other loans	7,700	15,400
	<u>145,946</u>	<u>155,222</u>

A loan from Software AG Stiftung of DM500,000 in 2001, in the form of a restricted covenant, guaranteed on the Foundation for Water's building for as long as it is used to support water related research and education in line with John Wilkes' work, and to be converted to a donation at a rate of 4% (£7,700) annually over 25 years on a straight line basis. The total as of 28 February 2025 is £7,700.

A mortgage is also held on the building, including accumulated interest, of £73,099 (2024: £71,211) by the family of a Trustee, Mr Thomas Wilkes. Interest is payable on the loan at 4.0% above current base rate per annum.

A former Trustee, Professor C Giorgetti, has made an interest free loan to the Foundation, of £65,147 (2024 £65,147).