

# THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION

England & Wales · Charity number 207743

## Details

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Other names	THE DRINKING FOUNTAIN ASSOCIATION
Status	Registered
Legal form	Other
Registered	1962-09-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	5 Queenborough Gardens Chislehurst BR7 6NP
Phone	02084671261
Email	<a href="mailto:ralph.baber@drinkingfountains.org">ralph.baber@drinkingfountains.org</a>
Website	<a href="http://drinkingfountains.org">drinkingfountains.org</a>

## Activities

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**Objects:** (1) TO PROMOTE THE PROVISION OF PURE DRINKING WATER FOR PEOPLE AND ANIMALS IN THE UNITED KINGDOM AND OVERSEAS. (2) THE PRESERVATION OF THE ASSOCIATION'S DRINKING FOUNTAINS, CATTLE TROUGHS AND OTHER INSTALLATIONS

**Activities:** We provide overseas aid for water based projects such as building bore holes or providing elephant pumps, irrigation for villages and water troughs for animals.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Overseas Aid/famine Relief, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Bangladesh
- Egypt
- India
- Thailand
- Uganda

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£52,649	£40,341	-	-
2024-12-31	£49,581	£21,465	-	-
2023-12-31	£46,306	£32,721	-	-
2022-12-31	£44,490	£22,633	-	-
2021-12-31	£39,184	£19,444	-	-

## Trustees

Name	Role	Appointed
ALDERMAN SIR MICHAEL BEAR		
Alastair King		
Laura Erith		
MARK ELLIOTT		
MARK SLATER		2012-08-06
Paul O'Connell		2013-03-22
Ralph Baber		
SOPHIE FULLER		

## Linked charities

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- A LADY (ANONYMOUS) (207743-1)
- JAMES STEWART HENDERSON (207743-10)
- RICHARD BARLOW KENNETT (207743-11)
- A LLOYD (207743-12)
- AIMEE CONSTANCE ANNE LOWTHER (207743-13)
- LYNDHURST DRINKING FOUNTAIN TRUST (207743-14)
- MISS ELLEN MARKLAND (207743-15)
- MISS HANNAH MARRIOTT (207743-16)
- REARDON MEMORIAL FUND (207743-17)
- HERBERT ARTHUR STEPHENSON (207743-18)
- MRS MARIAN BEHREND (207743-2)
- JOSEPH COATES (207743-3)
- MRS EMILY DOWLING (207743-4)
- MRS LAURA MARY FIELDER (207743-5)
- MISS MARIA (OR MAY) GETHIN (207743-6)
- MISS JULIA EMILY GORDON (207743-7)
- LADY HAMILTON (207743-8)
- MRS MARIANNE SOPHIE HANSLER (207743-9)

**THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION**

England & Wales - Charity number 207743

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# Accounts

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**The Metropolitan Drinking Fountain and  
Cattle Trough Association  
164th Annual Report  
for the Year Ended  
31st December 2025**

Registered under the Charities Act 2011 no 207743

[www.drinkingfountains.org](http://www.drinkingfountains.org)

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2025**

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# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2025**

*(Registered under the Charities Act 2011-No. 207743)*

**President** J Mills  
**Vice President** A Buxton

**Chairman** A King  
**Treasurer** MW Elliott  
**Secretary** RP Baber

### **Executive Committee**

The members of the Executive Committee at 31 December 2025 and their respective dates of appointment were:

RP Baber	(1982)	Mrs L Erith	(2003)
A King	(2002)	Mrs S Fuller	(2004)
MW Elliott	(1995)	M Slater	(2012)
Sir M Bear	(2002)	P O'Connell	(2013)

### **Independent Examiner**

Mr J R Fisher  
24 Wealden Drive  
Chichester  
PO18 0SF

### **Bankers**

Barclays Bank PLC  
Business Centre  
6 Market Place  
Bexleyheath  
Kent DA5 7DY

### **Investment Manager**

M&G Securities Limited  
PO Box 9039  
Chelmsford  
CM99 2XF

Subscriptions and donations should be made payable to "The Drinking Fountain Association" and sent to the Secretary at Oaklands, 5 Queenborough Gardens, Chislehurst, Kent BR7 6NP.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2025**

### **Trustees Annual Report**

The Committee have pleasure in submitting their one hundred and sixty-fourth annual report for the year ended 31 December 2025.

### **Legal Structure**

The Association is governed by a constitution, which was last amended in September 2012 and is managed by a Committee.

### **Principal Office**

The principal office of the Association is Oaklands, 5 Queenborough Gardens, Chislehurst, Kent, BR7 6NP.

### **Association's Records**

The bulk of the Association's historic records are now held at The London Metropolitan Archives, 40 Northampton Road, London EC1R 0AB. Telephone: 020 7332 3820. The Secretary maintains a computer database of all the Association's drinking fountains, cattle troughs, and dog troughs. A database of the Association's records can be found on its website [www.drinkingfountains.org](http://www.drinkingfountains.org)

### **Committee Members**

The management of the Association is vested in the Committee, which shall consist of not less than six nor more than fifteen members of the Association who, on appointment, will assume the responsibilities of Trustee within the meaning of the Charities Act 2011.

The Committee interviews potential Committee Members and are appointed to the Committee if approved. New candidates retire at the next Annual General Meeting and offer themselves for re-election by the members. A third of the Committee retires at the Annual General Meeting. All new Trustees are provided with an induction pack which includes the constitution of the Association and guidelines on how to perform their duties as a Trustee. Further training is given by the Treasurer and the Secretary at Committee meetings as and when necessary. The day-to-day running of the Association is delegated to the office of the Secretary, who administers the expenses and payments of grants in conjunction with the Treasurer.

Mr John Mills retired from the Committee on 6<sup>th</sup> November 2025, and Mr King was elected Chairman. The Committee expressed their thanks to Mr Mills for his service and in particular, for leading the restoration work of the Association. In recognition for his service he was elected Life President of the Association.

All members of the Committee serving on 31 December 2025 are noted on page 2

### **Administration and Related Parties**

Administration costs of £5,500 (2024: £5,500) are in respect of secretarial and administrative services which are provided by a company in which RP Baber, a member of the Committee, has an interest.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Objectives

The objectives of the Association are to promote the provision of drinking water for people and animals in the United Kingdom and overseas, and the preservation of the Association's archive materials, artefacts, drinking fountains, cattle troughs, and other installations.

## Review of Activities and Future Plans

Subscription and donations remained stable at £225 (2024: £275) and investment income rose to £ 52,424 (2024: £49,306) The Committee invested an additional £50,000 into M&G Charifund Income Units. The value of the investment stood at £1,009,870 at year-end (2024: £816,833). There was a decline in School Fountains and Restoration work. The Association maintained an operating surplus of £12,308 (2024: £28,116).

The Association accepts applications for grants to fund projects that align with its objectives. In 2025, the Association's grants totalled £33,946(2024: £15,013). A detailed breakdown of all grants made can be found on page 13. The Association typically allocates about one-third of its net income to overseas projects, channelled through other charitable associations for cost effectiveness. Based on grant applications' merits, the Committee awards amounts ranging from £50 to £4,000. Another third is allocated to restoration work, with the final third designated for providing Novus drinking fountains to schools. The Association has identified a need for supplying fountains to schools across the United Kingdom. Typically, the Association gifts a Novus drinking fountain to a school under the condition that the school pays £50 to join the Association.

## Find a Fountain

The organisation was founded to make the public aware of the waste of using bottled water when there is a plentiful supply of easily accessed water. The public can log on and look at the map to find their nearest clean water source at [www.findafountain.org](http://www.findafountain.org).

## School Fountains

The Committee has awarded 6 fountains this year.

<b>Number of Fountains</b>	<b>Establishment</b>
1	Sir John Moore Primary 101 Top Street Appleby Magna Derbyshire DE12 7AH
5	Chadwell Primary School High Road Romford Essex RM6 4EU

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements**

**Year Ended 31 December 2025**

### **Trustees Annual Report (continued)**

The current counts of fountains, wells, pumps, and troughs provided by the Association are as follows:

	<b>Metropolitan Area</b>	<b>Provinces and Abroad</b>	<b>Total</b>
Drinking fountains	3,590	1,231	4,821
Cattle troughs	466	463	929
Dog troughs	3,045	676	3,721
Water wells	-	193	193
Elephant pumps	-	11	11
Dams	-	5	5
Water Tanks	-	16	16
Water Filtration Systems	-	17	17

### **Grants provided**

#### **Dumi International Aid**

A grant of £2,000 and a further £2,000 was agreed to fund Eco-Harvesting sustainable water solution in remote villages in Zimbabwe.

#### **Makhad Trust**

A grant of £3,000 and a further £4,000 was agreed for the restoration of 3 drinking wells belonging to the Bedouin of South Sinai, Egypt.

#### **Frank Water**

A grant of £500 was agreed to fund the provision of safe drinking water for isolated communities in the Indian Himalayas.

#### **Teso**

A grant of £3,000 was agreed to fund two hand dug wells in Okidi and Angorom villages in rural Uganda and a further £3,000 to fund two hand dug wells in Obulai and Madaka villages.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Kanaama Interactive Community Support**

A grant of £4,000 was agreed to construct rainwater harvesting tanks in rural Uganda.

## **Ennals Pool Conservation Initiative**

A grant of £2,000 was agreed towards the cost of a public drinking fountain in Trethurgy in Cornwall.

## **AZAR**

A grant of £1,700 was agreed to provide a water harvesting tank in a primary school in rural Ghana.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2025 Trustees Annual Report (continued)**

### **Restoration work**

#### **Kendal Civic Society**

A grant of £4,000 was agreed to relocate and restore Kendal's historic fountain.

#### **Limpsfield Parish Council**

A grant of £2,000 was agreed to replace a granite cattle trough in Limpsfield which was stolen.

#### **Natural History Museum**

The Committee are currently exploring suitable sites for the Natural History Museum Fountain.

### **Future development of the Association**

The Association's aim for the future is to provide drinking water for humans and animals and to preserve its archive materials, drinking fountains, cattle troughs and other installations. The Committee considers the need for funding projects based on the amount of income that its capital investments generate and allocate these accordingly. In exceptional circumstances the Committee may use capital to fund its objectives. The Committee endeavours to allocate a third of its income to funding projects overseas

### **Risks facing the Charity**

The Committee have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied that systems are in place to mitigate the Association's exposure to major risks.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Report and Financial Statements Year ended 31<sup>st</sup> December 2025

### Statement of Public Benefit

The Committee confirms that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Association.

### Financial Review

The financial statements for the year ended 31 December 2025 are set out on pages 10 to 16.

During the year, the Association generated total incoming resources of £52,649 (2024: £49,581). The principal source of income continues to be investment income, which amounted to £52,424 (2024: £49,306). Subscription income remained modest at £225 (2024: £275).

Total resources expended during the year amounted to £40,341 (2024: £21,465). Expenditure on charitable activities increased to £39,446 (2024: £20,513), reflecting higher levels of grant-making in support of the Association's charitable objectives both within the United Kingdom and overseas. Governance costs remained stable at £895 (2024: £952).

The Association reported net incoming resources before investment gains of £12,308 (2024: £28,116). The investment portfolio generated an unrealised gain of £143,039 during the year (2024: gain of £19,264), resulting in a total net movement in funds of £155,347 (2024: £47,380).

As a result, total funds increased from £881,244 at the beginning of the year to £1,036,591 at 31 December 2025. All funds held by the Association are unrestricted and are available to further its charitable purposes.

The Trustees consider the Association to be in a strong financial position, with sufficient liquidity to meet its ongoing commitments and the capacity to continue funding projects in accordance with its objectives.

### Investments

The Association's investments are held in Charifund, which is managed by M & G Securities. Charifund made an unrealised gain of £143,039 (2024 gain: (£19,264)).

The Trustees have taken a prudent approach to investing the Association's funds. They wish to maintain as a strong capital base as possible whilst providing sufficient annual income to meet the needs of the Association. This is achieved through investment in the above fund. No social, environmental or ethical considerations are taken into account by the investment managers used by the Association.

### Reserves

The Trustees define reserves as the unrestricted funds of the Association that are freely available to spend on its charitable purposes, excluding tangible fixed assets.

The Association's income is derived predominantly from its investment portfolio, and the Trustees recognise the importance of maintaining an adequate level of reserves to:

- ensure the Association can be administered efficiently;
- provide financial stability in the event of fluctuations in investment income or market conditions; and
- enable the Association to continue funding its charitable activities on a sustainable basis.

The Trustees do not set a fixed target expressed as a number of months' expenditure. Instead, they seek to maintain a level of reserves sufficient to generate reliable annual investment income while preserving the long-term value of the capital base.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

In exceptional circumstances, and where justified by the merits of specific projects, the Trustees may authorise the use of capital to further the Association's charitable objectives.

At 31 December 2025, total unrestricted reserves amounted to £1,036,591 (2024: £881,244). The Trustees consider this level of reserves to be appropriate and necessary in order to support the Association's grant-making activities and to provide resilience against financial uncertainty. The level of reserves is reviewed annually as part of the Trustees' financial planning and risk management processes.

## **Pensions**

The Association has no pension commitments.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2025**

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions (only required if the accounts are included on the website)



**A King**

**Chairman**

**19/03/26**

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2025**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION**

I report to the trustees on my examination of the accounts of The Metropolitan Drinking Fountain and Cattle Trough Association (the Trust) for the year ended 31 December 2025.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

1. I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: **John R Fisher**



Date:

19 March 2026

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Statement of Financial Activities Year Ended 31 December 2025

Incoming resources from generated funds	Notes	Unrestricted	
		2025 (£)	2024 (£)
<b>Voluntary income</b>			
Subscriptions received	1	225	275
Investment Income	1	52,424	49,306
<b>Total incoming resources</b>		<b>52,649</b>	<b>49,581</b>
<b>Resources expended</b>			
Charitable activities	2	39,446	20,513
Governance costs	3	895	952
<b>Total resources expended</b>		<b>40,341</b>	<b>21,465</b>
Net incoming resources		12,308	28,116
Gain/(loss) on investment assets	4	143,039	19,264
<b>Net movement in funds</b>		<b>155,347</b>	<b>47,380</b>
<b>Total funds brought forward</b>		<b>881,244</b>	<b>833,864</b>
<b>Total funds carried forward</b>		<b>1,036,591</b>	<b>881,244</b>

All recognised gains and losses have been dealt with in the Statement of Financial Activities.

All income and expenditure relate to continuing operations.

The notes on pages 12-16 form part of these financial statements.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Balance Sheet at 31 December 2025

Incoming resources from generated funds	Notes	Unrestricted	
		2025 (£)	2024 (£)
<b>Fixed assets</b>			
Investments	5	1,009,870	816,831
Website	5	-	-
		1,009,870	816,831
<b>Current assets</b>			
Cash at the bank		27,471	65,113
<b>Current liabilities</b>			
Creditors: amounts falling due within one year		750	700
<b>Net current assets</b>		26,721	64,413
<b>Net assets</b>		1,036,591	881,244
<b>Funds</b>			
Unrestricted funds (The Association has no restricted Funds)		1,036,591	881,244

Approved by the Board of Trustees on

19 March 2026 and signed on its behalf by



R Baber  
Secretary



A King  
Chairman

The notes on pages 12 to 16 form part of these financial statements.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Notes to the Financial Statements For the Year Ended 31 December 2025**

### **1. Statement of accounting policies**

#### **Accounting convention**

The financial statements have been prepared on the historic cost convention with the exception that investments are valued at market value. These financial statements have been prepared in accordance with FRS 102 (The Financial Reporting Standard applicable in the UK and Republic of Ireland) and the Charities SORP (FRS 102) and comply with the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

#### **Investments**

Investments are stated at market value at the balance sheet date. Unrealised gains/losses reflect the effect of changes in market values of investments.

#### **Investment income**

Investment income is accrued to the date of the balance sheet. All investment income is credited to the Statement of Financial Activities.

#### **Website**

The Find a Fountain website, which remains in use, is fully depreciated, having been written off over 3 years.

#### **Donations and interest**

Donations and interest are accounted for on a received basis.

#### **Grants**

Grants made towards the cost of new structures are charged to the Statement of Financial Activities when approved and recipients are notified.

#### **Governance costs**

Governance costs are the costs of governance arrangements which relate to the general running of the charity, including both direct and related support costs. Costs are accounted for on a paid basis unless a material creditor is outstanding.

#### **Cash flow statement**

The charity has taken advantage of the exemption from preparing a cash flow statement conferred by FRS 102.



## The Metropolitan Drinking Fountain and Cattle Trough Association

### Notes to the Financial Statements For the Year Ended 31 December 2025 (continued)

#### 3. Governance costs

	2025 (£)	2024 (£)
Independent examination of accounts	750	700
Other	145	252
	895	952

No trustees received any payments from the charity during the year £Nil (2024; nil).

#### 4. Gains/(losses) on investment assets

	2025 (£)	2024 (£)
Unrealised gains	143,039	19,264

# The Metropolitan Drinking Fountain and Cattle Trough Association

Notes to the Financial Statements  
For the Year Ended 31 December 2025 (continued)

## 5. Fixed assets

### Investments

	<b>The Equities Investment Fund for Charities ('Charifund')</b>
	(£)
<b>Market value 1 January 2025</b>	816,831
Addition in the year	50,000
Net unrealised investment gain	143,039
<b>Market value 31 December 2025</b>	<b>1,009,870</b>
<b>Historical cost at 1<sup>st</sup> January 2025</b>	271,739
Addition	50,000
<b>Historical cost at 31 December 2025</b>	<b>321,739</b>

All investments are in collective investment funds and are UK investments.

## The Metropolitan Drinking Fountain and Cattle Trough Association

### Notes to the Financial Statements For the Year Ended 31 December 2025 (continued)

#### Website

Cost (€)

Cost at 1 January 2025 15,000

Cost at 31 December 2025 15,000

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#### Depreciation

Balance at 1 January 2025 15,000

Charge for the year -

Balance at 31 December 2025 15,000

Net Book Value at 31 December 2025 and 2024 -

## 6. Contingent liabilities and contractual commitment

At 31 December 2025 there were no grants approved which were dependent on matched funding (2024:Nil).

**THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION**

England & Wales - Charity number 207743

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# Accounts

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**The Metropolitan Drinking Fountain and  
Cattle Trough Association  
163<sup>rd</sup> Annual Report  
for the Year Ended  
31<sup>st</sup> December 2024**

Registered under the Charities Act 2006 no 207743

[www.drinkingfountains.org](http://www.drinkingfountains.org)

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2024**

### **Contents**

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***(Registered under the Charities Act 2006-No. 207743)***

**Vice President**

A Buxton

**Chairman  
Treasurer  
Secretary**

JE Mills  
A King  
RP Baber

**Executive Committee**

The members of the Executive Committee at 31 December 2024 and their respective dates of appointment were:

JE Mills	(1977)	Mrs L Erith	(2003)
RP Baber	(1982)	Mrs S Fuller	(2004)
A King	(2002)	M Slater	(2012)
MW Elliott	(1995)	P O'Connell	(2013)
Sir M Bear	(2002)		

**Independent Examiner**

Mr JR Fisher  
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PO18 0SF

**Bankers**

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Business Centre  
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**Investment Manager**

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## **Trustees Annual Report**

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### **Legal Structure**

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### **Principal Office**

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### **Association's Records**

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### **Administration and Related Parties**

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## Objectives

The objectives of the Association are to promote the provision of drinking water for people and animals in the United Kingdom and overseas, and the preservation of the Association's archive materials, artefacts, drinking fountains, cattle troughs, and other installations.

## Review of Activities and Future Plans

Subscription and donations remained stable at £275 (2023: £275) and investment income rose to £49,306 (2023: £46,031). The Committee noted that the investment generated a gain of £19,264 (2023: loss -£18,590). The Committee invested an additional £25,000 into M&G Charifund Income Units. The value of the investment stood at £816,833 at year-end (2023: £772,567). There was a decline in School Fountains and Restoration work. The Association maintained an operating surplus of £28,116 (2023: £13,585).

The Association accepts applications for grants to fund projects that align with its objectives. In 2024, the Association's grants totalled £15,013 (2023: £26,354). A detailed breakdown of all grants made can be found on page 13. The Association typically allocates about one-third of its net income to overseas projects, channelled through other charitable associations for cost effectiveness. Based on grant applications' merits, the Committee awards amounts ranging from £50 to £4,000. Another third is allocated to restoration work, with the final third designated for providing Novus drinking fountains to schools. The Association has identified a need for supplying fountains to schools across the United Kingdom. Typically, the Association gifts a Novus drinking fountain to a school under the condition that the school pays £50 to join the Association.

## Find a Fountain

The organisation was founded to make the public aware of the waste of using bottled water when there is a plentiful supply of easily accessed water. The public can log on and look at the map to find their nearest clean water source at [www.findafountain.org](http://www.findafountain.org).

## School Fountains

The Committee has awarded 1 fountain this year.

Number of Fountains	Establishment
1	Brunel School 1706 Torquay Road Paignton TQ3 2AL

**Report and Financial Statements  
Year Ended 31 December 2024**

**Trustees Annual Report (continued)**

The current counts of fountains, wells, pumps, and troughs provided by the Association are as follows:

	<b>Metropolitan Area</b>	<b>Provinces and Abroad</b>	<b>Total</b>
<b>Drinking fountains</b>	<b>3,585</b>	<b>1,229</b>	<b>4,814</b>
<b>Cattle troughs</b>	<b>466</b>	<b>463</b>	<b>929</b>
<b>Dog troughs</b>	<b>3,045</b>	<b>676</b>	<b>3,721</b>
<b>Water wells</b>	-	<b>193</b>	<b>193</b>
<b>Elephant pumps</b>	-	<b>11</b>	<b>11</b>
<b>Dams</b>	-	<b>5</b>	<b>5</b>
<b>Water Tanks</b>	-	<b>14</b>	<b>14</b>
<b>Water Filtration Systems</b>	-	<b>17</b>	<b>17</b>

**Grants provided**

**Water Harvest**

A grant of £2,000 was agreed to provide clean drinking water to schools in rural Uganda.

**Dumi International Aid**

A grant of £2,000 was agreed to fund Eco-Harvesting sustainable water solution in remote villages in Zimbabwe.

**Makhad Trust**

A grant of £2,000 was agreed for the restoration of 3 drinking wells belonging to the Bedouin of South Sinai, Egypt.

**Frank Water**

A grant of £2,500 was agreed to fund the provision of safe drinking water for isolated communities in Uttarakhand in the Indian Himalayas.

**London Borough of Richmond upon Thames**

A grant of £4,040 was agreed to fund the installation of 4 water drinking fountains in 4 locations. The 4 locations are Champions Wharf, Twickenham Green, Kew Green and Radnor Gardens.

**Report and Financial Statements  
Year Ended 31 December 2024  
Trustees Annual Report (continued)**

**Restoration work**

**The Friends of Coronation Gardens**

A £ 2,000 grant was agreed to help restore the original Edwardian Fountain in Coronation Gardens for public use.

**Natural History Museum**

The Committee are currently exploring suitable sites for the Natural History Museum Fountain.

**Future development of the Association**

The Association's aim for the future is to provide drinking water for humans and animals and to preserve its archive materials, drinking fountains, cattle troughs and other installations. The Committee considers the need for funding projects based on the amount of income that its capital investments generate and allocate these accordingly. In exceptional circumstances the Committee may use capital to fund its objectives. The Committee endeavours to allocate a third of its income to funding projects overseas

**Risks facing the Charity**

The Committee have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied that systems are in place to mitigate the Association's exposure to major risks.

## **Report and Financial Statements Year ended 31<sup>st</sup> December 2024**

### **Statement of Public Benefit**

The Committee confirms that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Association.

### **Financial Review**

The Committee set out the financial statements on page 10 to page 16. The net incoming resources for the year were £28,116 (2023: £ 13,585), and £21,485 expended (2023: £32,721). Unrealised gain on investments amounted to £19,264 (2023 loss: £(18,590)). The surplus for the year transferred to the reserves was £ 47,380 (2023 deficit: (£5,005)).

### **Investments**

The Association's investments are held in Charifund, which is managed by M &G Securities. Charifund made an unrealised gain of £19,264 (2023 loss: (£18,590)).

The Trustees have taken a prudent approach to investing the Association's funds. They wish to maintain as a strong capital base as possible whilst providing sufficient annual income to meet the needs of the Association. This is achieved through investment in the above fund. No social, environmental or ethical considerations are taken into account by the investment managers used by the Association.

### **Reserves**

It is the policy of the Trustees to maintain reserves in the Association at a level to enable it to be administered efficiently, to meet its short-term expenditure requirements, and to have adequate resources to fund its charitable objectives. In establishing this policy, the Trustees have considered the disposition of its incoming resources which are mainly derived from its investments. The level of reserves is subject to periodic review when considering changes to the charity's activities and requirements.

In the opinion of the Trustees the reserves of the Association, currently amounting to £ 881,244(2023: £833,864) are needed to generate funds on an ongoing basis. The Trustees confirm that the Association's assets are readily available and in the opinion of the Trustees adequate to fulfil the obligations of the Trust.

### **Pensions**

The Association has no pension commitments.

## **Report and Financial Statements Year Ended 31 December 2024**

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 the financial statements comply with the Charities Act 1993, as amended by the Charities Act 2006, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions (only required if the accounts are included on the website)



**A King**

**Treasurer**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION**

I report to the trustees on my examination of the accounts of The Metropolitan Drinking Fountain and Cattle Trough Association (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: John R Fisher

Date:

24<sup>th</sup> April 2025

**Statement of Financial Activities  
Year Ended 31 December 2024**

	Notes	Unrestricted	
		2024	2023
		£	£
<b>Incoming resources from generated funds</b>			
<b>Voluntary income</b>			
Subscriptions received	1	275	275
Investment Income	1	49,306	46,031
<b>Total incoming resources</b>		49,581	46,306
<b>Resources expended</b>			
Charitable activities	2	20,513	31,854
Governance costs	3	952	867
<b>Total resources expended</b>		21,465	32,721
Net incoming resources		28,116	13,585
Gain/(loss) on investment assets	4	19,264	(18,590)
	Net movement in funds	47,380	(5,005)
Total funds brought forward		833,864	838,869
<b>Total funds carried forward</b>		881,244	833,864

All recognised gains and losses have been dealt with in the Statement of Financial Activities.

All income and expenditure relate to continuing operations.  
The notes on pages 12-16 form part of these financial statements.

**Statement of Financial Activities**  
**Balance Sheet at 31 December 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Investments	5	816,831	772,567
Website	5	-	-
		816,831	772,567
<b>Current assets</b>			
Cash at the bank		65,113	64,707
<b>Current liabilities</b>			
Creditors: amounts falling due within one year		700	3,410
		64,413	61,297
<b>Net current assets</b>			
		881,244	833,864
<b>Net assets</b>			
		881,244	833,864
<b>Funds</b>			
Unrestricted funds		881,244	833,864

Approved by the Board of Trustees on 24 April 2025

2025 and signed on its behalf by



R Baber  
Secretary



A King  
Treasurer

The notes on pages 12 to 16 form part of these financial statements.

## **For the Year Ended 31 December 2024**

### **1. Statement of accounting policies**

#### **Accounting convention**

The financial statements have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015) and comply with the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

#### **Investments**

Investments are stated at market value at the balance sheet date. Unrealised gains/losses reflect the effect of changes in market values of investments.

#### **Investment income**

Investment income is accrued to the date of the balance sheet. All investment income is credited to the Statement of Financial Activities.

#### **Website**

The Find a Fountain website is fully depreciated having been written off over 3 years.

#### **Donations and interest**

Donations and interest are accounted for on a received basis.

#### **Grants**

Grants made towards the cost of new structures are charged to the Statement of Financial Activities when approved and recipients are notified.

#### **Governance costs**

Governance costs are the costs of governance arrangements which relate to the general running of the charity including both direct and related support costs. Costs are accounted for on a paid basis unless a material creditor is outstanding.

#### **Cash flow statement**

The charity has taken advantage of the exemption from preparing a cash flow statement conferred by Financial Reporting Standard No 1.

## 2. Charitable activities

All grants were made to institutions. During the year the following grants were made:

	2024	2023
Friends of Coronation Gardens	2,000	-
London Borough of Richmond upon Thames	4,040	-
Mark Coreth Art (Natural History Museum Fountain)		2,376
Frank Water	2,500	1,250
Azar	-	1,000
Teso	-	3,000
Makhad Trust	2,000	4,000
The School Club Zambia	-	1,250
Water Harvest	2,000	2,000
Kanaama Interactive Community		2,000
Karen Hilltribes	-	1,250
Dumi International Aid	2,000	
Ironbridge and Coalbrookdale Civic Society	-	2,000
Market Cross Charity	-	2,000
Active in Redbourn	-	2,000
Other grants paid to schools and restoration work not exceeding £1,000	473	2,228
Grants Payable	15,013	26,354
Secretarial and administrative services	5,500	5,500
<b>Total charitable activities</b>	<b>20,513</b>	<b>31,854</b>

The secretarial and administrative services are provided by a company which R P Baber, a member of the Committee, has an interest in.

### 3. Governance costs

	2024	2023
	£	£
Independent examination of accounts	700	660
Other	252	207
	952	867

No trustees received any payments from the charity during the year £Nil (2023; nil).

### 4. Gains/(losses) on investment assets

	2024	2023
	£	£
Unrealised gains/ (loss)	19,264	(18,590)

## 5. Fixed assets

### Investments

	<b>The Equities Investment Fund for Charities (‘Charifund’) £</b>
<b>Market value 1 January 2024</b>	772,567
Addition in the year	25,000
Net unrealised investment gain	19,264
<b>Market value 31 December 2024</b>	816,831
	£
<b>Historical cost at 1<sup>st</sup> January 2024</b>	246,739
Addition	25,000
<b>Historical cost at 31 December 2024</b>	271,739

All investments are in collective investment funds and are UK investments.

## **Website**

### **Cost**

**£**

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**Cost at 1 January 2024**

15,000

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**Cost at 31 December 2024**

15,000

### **Depreciation**

**Balance at 1 January 2024**

15,000

Charge for the year

-

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**Balance at 31 December 2024**

15,000

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**Net Book Value at 31 December 2024 and 2023**

-

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## **6. Contingent liabilities and contractual commitment**

At 31 December 2024 there were no grants approved which were dependent on matched funding (2023:Nil).



**THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION**

England & Wales - Charity number 207743

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# Accounts

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**The Metropolitan Drinking Fountain and  
Cattle Trough Association  
162<sup>nd</sup> Annual Report  
for the Year Ended  
31<sup>st</sup> December 2023**

Registered under the Charities Act 2006 no 207743

[www.drinkingfountains.org](http://www.drinkingfountains.org)

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2023**

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# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2023**

*(Registered under the Charities Act 2006-No. 207743)*

**Vice President** A Buxton

**Chairman** JE Mills  
**Treasurer** A King  
**Secretary** RP Baber

### **Executive Committee**

The members of the Executive Committee at 31 December 2023 and their respective dates of appointment were:

JE Mills	(1977)	Mrs L Erith	(2003)
RP Baber	(1982)	Mrs S Fuller	(2004)
A King	(2002)	M Slater	(2012)
MW Elliott	(1995)	P O'Connell	(2013)
Sir M Bear	(2002)		

**Independent Examiner** Mr JR Fisher  
24 Wealden Drive  
Chichester  
PO18 0SF

**Bankers** Barclays Bank PLC  
Business Centre  
6 Market Place  
Bexleyheath  
Kent DA5 7DY

**Investment Manager** M&G Securities Limited  
PO Box 9039  
Chelmsford  
CM99 2XF

Subscriptions and donations should be made payable to "The Drinking Fountain Association" and sent to the Secretary at Oaklands, 5 Queenborough Gardens, Chislehurst, Kent BR7 6NP.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2023**

### **Trustees Annual Report**

The Committee have pleasure in submitting their one hundred and sixty-second annual report for the year ended 31 December 2023.

### **Legal Structure**

The Association is governed by a constitution, which was last amended in September 2012 and is managed by a Committee.

### **Principal Office**

The principal office of the Association is Oaklands, 5 Queenborough Gardens, Chislehurst, Kent, BR7 6NP.

### **Association's Records**

The bulk of the Association's historic records are now held at The London Metropolitan Archives, 40 Northampton Road, London EC1R 0AB. Telephone: 020 7332 3820. The Secretary maintains a computer database of all the Association's drinking fountains, cattle troughs and dog troughs. A data base of the Associations records can be found its website [www.drinkingfountains.org](http://www.drinkingfountains.org)

### **Committee Members**

The management of the Association is vested in the Committee which shall consist of not less than six nor more than fifteen members of the association who on appointment will assume the responsibilities of Trustee within the meaning of the Charities Act 2006.

Potential Committee Members are interviewed by the Committee and if approved are appointed onto the Committee. New candidates retire at the next Annual General Meeting and offer themselves for re-election by the members. A third of the Committee retires at the Annual General Meeting. All new Trustees are provided with an induction pack which includes the constitution of the Association and guidelines on how to perform their duties as a Trustee. Further training is given by the Treasurer and the Secretary at Committee meetings as and when necessary. The day to day running of the Association is delegated to the office of the Secretary who administers the expenses and payments of grants in conjunction with the Treasurer.

All members of the Committee serving at 31st December 2023 are noted on page two

### **Administration and Related Parties**

Administration costs of £5,500 (2022: £5,500) are in respect of secretarial and administrative services which are provided by a company which RP Baber, a member of the Committee has an interest in.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2023**

### **Trustees Annual Report (continued)**

#### **Objectives**

The objectives of the Association are to promote the provision of drinking water for people and animals in the United Kingdom and overseas, and the preservation of the Association's archive materials, artefacts, drinking fountains, cattle troughs and other installations.

#### **Review of Activities and Future Plans**

Subscription and donations remained stable at £275 (2022: £275) and investment income rose to £46,031 (2022: £44,685). Like in the previous Geopolitical tension and inflation impacted the investment portfolio that has impacted our investment portfolio which fell by -2.35% (2022: -5.57%) in capital terms with a year-end value of £772,567 (2022: £791,157). Despite these challenges, the Association maintained an operating surplus of £13,585 (2022: £22,327).

The Association welcomes applications for grants to help fund projects that fall within its objectives. In 2023 the Association's grants totalled £26,354 (2022: £16,392). A detailed breakdown of all grants made can be found on page 15. In principle, the Association allocates about one-third of its net income to overseas projects. For cost effectiveness, these donations are channelled through other appropriate charitable associations. Based on the merits of grant applications the Committee makes a monetary award ranging from £50 to £4,000. A further third is allocated to restoration work. With the final third being allocated to the provision of Novus drinking fountains to schools. Over the years the Association has recognised a need for supplying fountains to schools throughout the United Kingdom. The Association typically gifts a Novus drinking fountain to a school on the condition that the school pays £50 to join the Association.

#### **Find a Fountain**

The organisation was founded to make the public aware of the waste of using bottled water when there is a plentiful supply of easily accessed water. The public can log on and look at the map to find their nearest clean water source at [www.findafountain.org](http://www.findafountain.org).

#### **School Fountains**

The Committee has awarded 4 fountains this year.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2023**

### **Trustees Annual Report (continued)**

No of Fountains	Establishment
1	The Limes College Sutton West Centre Robin Hood Lane SM1 2SD
3	Harris Academy Wide Way Mitcham Surrey CR4 1BP

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements**

**Year Ended 31 December 2023**

### **Trustees Annual Report (continued)**

The present totals of fountains, wells, pumps and troughs supplied from the foundation of the Association are as follows:

	<b>Metropolitan Area</b>	<b>Provinces and Abroad</b>	<b>Total</b>
<b>Drinking fountains</b>	<b>3,580</b>	<b>1,225</b>	<b>4,805</b>
<b>Cattle troughs</b>	<b>466</b>	<b>463</b>	<b>929</b>
<b>Dog troughs</b>	<b>3,045</b>	<b>676</b>	<b>3,721</b>
<b>Water wells</b>	-	<b>193</b>	<b>193</b>
<b>Elephant pumps</b>	-	<b>11</b>	<b>11</b>
<b>Dams</b>	-	<b>5</b>	<b>5</b>
<b>Water Tanks</b>	-	<b>13</b>	<b>13</b>
<b>Water Filtration Systems</b>	-	<b>16</b>	<b>16</b>

### **Grants provided**

#### **Water Harvest**

A grant of £2,000 was agreed to train 22 women to treat the contaminated pond and to sell on some of the water to benefit the villages of Dumbai and Krachi in Ghana.

#### **Kanaama Interactive Community**

A grant of £2,000 was agreed to support the construction of 7,000L rainwater harvesting tanks in Mbarara Uganda thus freeing up the old wells for livestock.

#### **Teso**

A grant of £3,000 was agreed to fund wells at Akwabi and Oluka in the Kasaka sub County in the Teso region of Uganda.

#### **AZAR**

A grant of £1,000 was agreed to provide water connection, plumbing and sanitation work on the newly constructed toilet block at the Chilowa school and emergency repair work to the bore hold at Kisasa Primary School, Tanzania.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2023**

### **Trustees Annual Report (continued)**

#### **Makhad Trust**

A grant of £4,000 was agreed to restore 4 drinking wells in South Sinai Egypt.

#### **The School Club Zambia**

A grant of £1,250 was agreed to fund drilling of a borehole at Matambo Primary School in Sinazongwe Zambia.

#### **Karen Hilltribes**

A grant of £1,250 was agreed to fund a gravity fed water system in Mae Hong Son Province in Northern Thailand.

#### **Frank Water**

A grant of £1,250 was agreed to revive a water spring in Uttarakhand in the Indian Himalayas.

#### **Active in Redbourn**

A grant of £2,000 was agreed for two water fountains for visitors and sporting community at two sites, one in the High Street and one at the Cricket Pavillion. This grant was originally agreed in July 2021 at the Committee Meeting.

### **Restoration work**

#### **Market Cross Charity**

A grant of £2,000 was agreed to restore a fountain at the Cross Market in Central London.

#### **Hartford Civic Society**

A grant of £500 was agreed to restore water to a fountain at the junction of Chester and Bradburns Lane.

#### **Ironbridge and Coalbrookdale Civic Society**

A grant of £2,000 was agreed towards the cost of moving John Bartlett fountain back to Ironbridge.

#### **Natural History Museum**

The Natural History Museum in London had decided that the fountain gifted by the Association should be returned as the Museum was expanding the area housing the fountain. Following an inspection by the artist Mark Coreth it was noted that the fountain needed to be restored. The Committee paid a grant of £2,376 to Mark Coreth to move the fountain to his studio to commence restoration work. No provision has been made in the accounts for the restoration work. Once the fountain is restored it is the intention of the Committee to sell it.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2023**

### **Trustees Annual Report (continued)**

#### **Future development of the Association**

The Association's aim for the future is to provide drinking water for humans and animals and to preserve its archive materials, drinking fountains, cattle troughs and other installations. The Committee considers the need for funding projects based on the amount of income that its capital investments generate and allocate these accordingly. In exceptional circumstances the Committee may use capital to fund its objectives. The Committee endeavours to allocate a third of its income to funding projects overseas

#### **Risks facing the Charity**

The Committee have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied that systems are in place to mitigate the Association's exposure to major risks.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year ended 31<sup>st</sup> December 2023**

### **Statement of Public Benefit**

The Committee confirms that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Association.

### **Financial Review**

The Committee set out the financial statements on page 12 to page 18. The net incoming resources for the year were £46,306 (2022: £ 44,490), and £32,721 expended (2022: £22,633). Unrealised loss on investments amounted to £18,590 (2022 loss: £46,667). The deficit for the year transferred to the reserves was £5,005 (2022 deficit: £24,340).

### **Investments**

The Association's investments are held in Charifund, which is managed by M &G Securities. Charifund made an unrealised loss of £18,590 (2022 loss: £46,667).

The Trustees have taken a prudent approach to investing the Association's funds. They wish to maintain as a strong capital base as possible whilst providing sufficient annual income to meet the needs of the Association. This is achieved through investment in the above fund. No social, environmental or ethical considerations are taken into account by the investment managers used by the Association.

### **Reserves**

It is the policy of the Trustees to maintain reserves in the Association at a level to enable it to be administered efficiently, to meet its short-term expenditure requirements, and to have adequate resources to fund its charitable objectives. In establishing this policy, the Trustees have considered the disposition of its incoming resources which are mainly derived from its investments. The level of reserves is subject to periodic review when considering changes to the charity's activities and requirements.

In the opinion of the Trustees the reserves of the Association, currently amounting to £833,864 (2022: £838,869) are needed to generate funds on an ongoing basis. The Trustees confirm that the Association's assets are readily available and in the opinion of the Trustees adequate to fulfil the obligations of the Trust.

### **Pensions**

The Association has no pension commitments.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2023**

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 the financial statements comply with the Charities Act 1993, as amended by the Charities Act 2006, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions (only required if the accounts are included on the website)



**A King**

**Treasurer**

# The Metropolitan Drinking Fountain and Cattle Trough Association

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION

I report to the trustees on my examination of the accounts of The Metropolitan Drinking Fountain and Cattle Trough Association (the Trust) for the year ended 31 December 2023.

### Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: **John R Fisher**

Date:

9/4/24

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Statement of Financial Activities Year Ended 31 December 2023

	Notes	Unrestricted	
		2023	2022
		£	£
<b>Incoming resources from generated funds</b>			
<b>Voluntary income</b>			
Subscriptions received	1	275	275
Investment Income	1	46,031	44,685
<b>Total incoming resources</b>		46,306	44,490
<b>Resources expended</b>			
Charitable activities	2	31,854	21,892
Governance costs	3	867	741
<b>Total resources expended</b>		32,721	22,633
Net incoming resources		13,585	22,327
(Loss) on investment assets	4	(18,590)	(46,667)
Net movement in funds		(5,005)	(24,340)
Total funds brought forward		838,869	863,209
<b>Total funds carried forward</b>		833,864	838,869

All recognised gains and losses have been dealt with in the Statement of Financial Activities.

All income and expenditure relate to continuing operations.  
The notes on pages 14-18 form part of these financial statements.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Statement of Financial Activities

### Balance Sheet at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Investments	5	772,567	791,157
Website	5	-	-
		772,567	791,157
<b>Current assets</b>			
Cash at the bank		64,707	48,312
<b>Current liabilities</b>			
Creditors: amounts falling due within one year		3,410	600
		61,297	47,712
<b>Net current assets</b>			
		833,864	838,869
<b>Net assets</b>			
<b>Funds</b>			
Unrestricted funds		833,864	838,869

Approved by the Board of Trustees on 09 April  
2024 and signed on its behalf by



R Baber  
Secretary



A King  
Treasurer

The notes on pages 14 to 18 form part of these financial statements.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Notes to the Financial Statements For the Year Ended 31 December 2023**

### **1. Statement of accounting policies**

#### **Accounting convention**

The financial statements have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015) and comply with the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

#### **Investments**

Investments are stated at market value at the balance sheet date. Unrealised gains/losses reflect the effect of changes in market values of investments.

#### **Investment income**

Investment income is accrued to the date of the balance sheet. All investment income is credited to the Statement of Financial Activities.

#### **Website**

The Find a Fountain website is fully depreciated having been written off over 3 years.

#### **Donations and interest**

Donations and interest are accounted for on a received basis.

#### **Grants**

Grants made towards the cost of new structures are charged to the Statement of Financial Activities when approved and recipients are notified.

#### **Governance costs**

Governance costs are the costs of governance arrangements which relate to the general running of the charity including both direct and related support costs. Costs are accounted for on a paid basis unless a material creditor is outstanding.

#### **Cash flow statement**

The charity has taken advantage of the exemption from preparing a cash flow statement conferred by Financial Reporting Standard No 1.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Notes to the Financial Statements For the Year Ended 31 December 2023 (continued)

### 2. Charitable activities

All grants were made to institutions. During the year the following grants were made:

	2023	2022
Jenson Fountain	-	2,000
Ealing Park Foundation	-	2,000
Mark Corweth Art (Natural History Museum Fountain)	2,376	
Sustainable Global Gardens	-	1,230
Frank Water	1,250	
Azar	1,000	2,000
Teso	3,000	1,500
Makhad Trust	4,000	1,500
The School Club Zambia	1,250	-
Water Harvest	2,000	-
Kanaama Interactive Community	2,000	-
Karen Hilltribes	1,250	-
Dumi International Aid	-	2,000
WSUP	-	2,000
Ironbridge and Coalbrookdale Civic Society	2,000	-
Market Cross Charity	2,000	-
Active in Redbourn	2,000	-
Other grants paid to schools and restoration work not exceeding £1,000	2,228	-
Grants Payable	26,354	16,392
Secretarial and administrative services	5,500	5,500
<b>Total charitable activities</b>	<b>31,854</b>	<b>21,892</b>

The secretarial and administrative services are provided by a company which R P Baber, a member of the Committee, has an interest in.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Notes to the Financial Statements For the Year Ended 31 December 2023 (continued)

### 3. Governance costs

	2023	2022
	£	£
Independent examination of accounts	660	600
Other	207	140
	<hr/> 867	<hr/> 740

No trustees received any payments from the charity during the year £Nil (2022; nil).

### 4. Gains/(losses) on investment assets

	2023	2022
	£	£
Unrealised loss	(18,590)	(46,667)

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Notes to the Financial Statements For the Year Ended 31 December 2023 (continued)

### 5. Fixed assets

#### Investments

	<b>The Equities Investment Fund for Charities (‘Charifund’) £</b>
<b>Market value 1 January 2023</b>	791,157
Addition in the year	-
Net unrealised investment loss	(18,590)
<b>Market value 31 December 2023</b>	<b>772,567</b>
	<b>£</b>
<b>Historical cost at 1<sup>st</sup> January 2023</b>	246,739
Addition	
<b>Historical cost at 31 December 2023</b>	<b>246,739</b>

All investments are in collective investment funds and are UK investments.

## The Metropolitan Drinking Fountain and Cattle Trough Association

### Notes to the Financial Statements For the Year Ended 31 December 2023 (continued)

#### Website

Cost	£
Cost at 1 January 2023	15,000
Cost at 31 December 2023	15,000
<b>Depreciation</b>	
Balance at 1 January 2023	15,000
Charge for the year	-
Balance at 31 December 2023	15,000
Net Book Value at 31 December 2023 and 2022	-

#### 6. Contingent liabilities and contractual commitment

At 31 December 2023 there were no grants approved which were dependent on matched funding (2022:Nil).



**THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION**

England & Wales - Charity number 207743

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# Accounts

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**The Metropolitan Drinking Fountain and  
Cattle Trough Association  
161st Annual Report  
for the Year Ended  
31 December 2022**

Registered under the Charities Act 2006 no 207743

[www.drinkingfountains.org](http://www.drinkingfountains.org)

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2022**

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# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2022**

*(Registered under the Charities Act 2006-No. 207743)*

**Vice President** A Buxton

**Chairman** JE Mills  
**Treasurer** A King  
**Secretary** RP Baber

### **Executive Committee**

The members of the Executive Committee at 31 December 2022 and their respective dates of appointment were:

JE Mills	(1977)	Mrs L Erith	(2003)
RP Baber	(1982)	Mrs S Fuller	(2004)
A King	(2002)	M Slater	(2012)
MW Elliott	(1995)	P O'Connell	(2013)
Sir M Bear	(2002)		

**Independent Examiner** Mr JR Fisher  
24 Wealden Drive  
Chichester  
PO18 0SF

**Bankers** Barclays Bank PLC  
Business Centre  
6 Market Place  
Bexleyheath  
Kent DA5 7DY

**Investment Manager** M&G Securities Limited  
PO Box 9039  
Chelmsford  
CM99 2XF

Subscriptions and donations should be made payable to "The Drinking Fountain Association" and sent to the Secretary at Oaklands, 5 Queenborough Gardens, Chislehurst, Kent BR7 6NP.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2022**

### **Trustees Annual Report**

The Committee have pleasure in submitting their one hundred and sixty first annual report for the year ended 31 December 2022.

### **Legal Structure**

The Association is governed by a constitution, which was last amended in September 2012 and is managed by a Committee.

### **Principal Office**

The principal office of the Association is Oaklands, 5 Queenborough Gardens, Chislehurst, Kent, BR7 6NP.

### **Association's Records**

The bulk of the Association's historic records are now held at The London Metropolitan Archives, 40 Northampton Road, London EC1R 0AB. Telephone: 020 7332 3820. The Secretary maintains a computer database of all the Association's drinking fountains, cattle troughs and dog troughs. This is available to members upon request on a CD.

### **Committee Members**

The management of the Association is vested in the Committee which shall consist of not less than six nor more than fifteen members of the association who on appointment will assume the responsibilities of Trustee within the meaning of the Charities Act 2006.

Potential Committee Members are interviewed by the Committee and if approved are appointed onto the Committee. New candidates retire at the next Annual General Meeting and offer themselves for re-election by the members. A third of the Committee retires at the Annual General Meeting. All new Trustees are provided with an induction pack which includes the constitution of the Association and guidelines on how to perform their duties as a Trustee. Further training is given by the Treasurer and the Secretary at Committee meetings as and when necessary. The day to day running of the Association is delegated to the office of the Secretary who administers the expenses and payments of grants in conjunction with the Treasurer.

All members of the Committee serving at 31st December 2022 are noted on page two

### **Administration and Related Parties**

Administration costs of £5,500 (2021: £5,500) are in respect of secretarial and administrative services which are provided by a company which RP Baber, a member of the Committee has an interest in.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2022**

### **Trustees Annual Report (continued)**

#### **Objectives**

The objectives of the Association are to promote the provision of drinking water for people and animals in the United Kingdom and overseas, and the preservation of the Association's archive materials, artefacts, drinking fountains, cattle troughs and other installations.

#### **Review of Activities and Future Plans**

As emerge we from the shadow of Covid 19 we see the world beginning to return to its former state of normalcy. Subscription and donations rose to £275 (2021: £175) and investment income rose to £44,685 (2021: £39,009). The war in Ukraine and the end of quantitative easing combined with rising inflation created a perfect storm that has impacted our investment portfolio by -5.57% in capital terms with a year-end value of £791,157 (2021: £837,824). Despite these challenges the Association maintained a surplus.

The Association welcomes applications for grants to help fund projects that fall within its objectives. In 2022 the Association's grants totalled £16,392 (2021: £13,178). A detailed breakdown of all grants made can be found on page 13. In principle, the Association allocates about one-third of its net income to overseas projects. For cost effectiveness these donations are channelled through other appropriate charitable associations. Based on the merits of grant applications the Committee makes a monetary award ranging from £50 to £2,000. A further third is allocated to restoration work. With the final third being allocated to the provision of Novus drinking fountains to schools. Over the years the Association has recognised a need for supplying fountains to schools throughout the United Kingdom. The Association typically gifts a Novus drinking fountain to a school on the condition that the school pays £50 to join the Association.

#### **Find a Fountain**

The organisation was founded to make the public aware of the waste of using bottled water when there is a plentiful supply of easily accessed water. The public can log on and look at the map to find their nearest clean water source at [www.findafountain.org](http://www.findafountain.org).

#### **School Fountains**

The Committee has awarded 5 fountains this year.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2022**

### **Trustees Annual Report (continued)**

No of Fountains	Establishment
2	Chingford Academies Trust Rushcroft Road Chingford E4 8SG
3	Corpus Christi Catholic Primary School Trent Road London SW2 5L

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2022**

### **Trustees Annual Report (continued)**

The present totals of fountains, wells, pumps and troughs supplied from the foundation of the Association are as follows:

	<b>Metropolitan Area</b>	<b>Provinces and Abroad</b>	<b>Total</b>
<b>Drinking fountains</b>	<b>3,579</b>	<b>1,223</b>	<b>4,802</b>
<b>Cattle troughs</b>	<b>466</b>	<b>463</b>	<b>929</b>
<b>Dog troughs</b>	<b>3,045</b>	<b>676</b>	<b>3,721</b>
<b>Water wells</b>	<b>-</b>	<b>188</b>	<b>188</b>
<b>Elephant pumps</b>	<b>-</b>	<b>11</b>	<b>11</b>
<b>Dams</b>	<b>-</b>	<b>5</b>	<b>5</b>
<b>Water Tanks</b>	<b>-</b>	<b>13</b>	<b>13</b>
<b>Water Filtration Systems</b>	<b>-</b>	<b>16</b>	<b>16</b>

### **Grants provided**

#### **Teso Development Trust**

A grant of £1,500 was agreed to provide a new hand dug well in Otoba Village NE Uganda.

#### **WSUP**

A grant of £2,000 was agreed to a piped water system in Lineso Ghana.

#### **Makhad Trust**

A grant of £1,500 was agreed to restore drinking wells in South Sinai, Egypt.

#### **Dumi International Aid**

A grant of £2,000 was agreed to repair 5 broken hand pumps in Insiza District, Zimbabwe.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2022**

### **Trustees Annual Report (continued).**

#### **Azar**

A grant of £2,000 was agreed to provide a water supply to the school in Chikowa Prin in Tanzania.

#### **Sustainable Global Gardens**

A grant of £1,230 was agreed to purchase and install a water harvesting system at Kwakihindi School, Tanzania.

### **Restoration work**

#### **Jensen Fountain Chislehurst**

A grant of £2,000 was agreed to restore and return to working order an historic fountain on St Nicholas Church boundary to supply running water to passers-by, chiefly school pupils and dog walkers.

#### **Ealing Parks Foundation**

A grant of £2,000 was agreed towards to cost and installation of a new drinking fountain in Southall park to provide drinking water to users of the park.

### **Future development of the Association**

The Association's aim for the future is to provide drinking water for humans and animals and to preserve its archive materials, drinking fountains, cattle troughs and other installations. The Committee considers the need for funding projects based on the amount of income that its capital investments generate and allocate these accordingly. In exceptional circumstances the Committee may use capital to fund its objectives. The Committee endeavours to allocate a third of its income to funding projects overseas

### **Risks facing the Charity**

The Committee have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied that systems are in place to mitigate the Association's exposure to major risks.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year ended 31<sup>st</sup> December 2022**

### **Statement of Public Benefit**

The Committee confirms that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Association.

### **Financial Review**

The Committee set out the financial statements on page 10 to page 16. The net incoming resources for the year were £44,685 (2021: £ 39,009), and £22,683 expended (2021:£19,444). Unrealised loss on investments amounted to £46,667 (2021 gain: £95,090). The deficit for the year transferred to the reserves was £ 24,339 (2021 surplus:£114,831).

### **Investments**

The Associations investments are now held in Charifund, which is managed by M &G Securities. Charifund made an unrealised loss of £46,667 (2021 gain: £95,090).

The Trustees have taken a prudent approach to investing the Association's funds. They wish to maintain as a strong capital base as possible whilst providing sufficient annual income to meet the needs of the Association. This is achieved through investment in the above fund. No social, environmental or ethical considerations are taken into account by the investment managers used by the Association.

### **Reserves**

It is the policy of the Trustees to maintain reserves in the Association at a level to enable it to be administered efficiently, to meet its short-term expenditure requirements and to have adequate resources to fund its charitable objectives. In establishing this policy, the Trustees have considered the disposition of its incoming resources which are mainly derived from its investments. The level of reserves is subject to periodic review when considering changes to the charity's activities and requirements.

In the opinion of the Trustees the reserves of the Association, currently amounting to £838,869 (2021: £863,209) are needed to generate funds on an ongoing basis. The Trustees confirm that the Association's assets are readily available and in the opinion of the Trustees adequate to fulfil the obligations of the Trust.

### **Pensions**

The Association has no pension commitments.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2022**

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 the financial statements comply with the Charities Act 1993, as amended by the Charities Act 2006, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions (only required if the accounts are included on the website)

**J Mills**

**Chairman**

# The Metropolitan Drinking Fountain and Cattle Trough Association

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION

I report to the trustees on my examination of the accounts of The Metropolitan Drinking Fountain and Cattle Trough Association (the Trust) for the year ended 31 December 2022.

### Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: **John R Fisher**

Date:

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Statement of Financial Activities Year Ended 31 December 2022

	Notes	Unrestricted	
		2022	2021
		£	£
<b>Incoming resources from generated funds</b>			
<b>Voluntary income</b>			
Subscriptions received	1	275	175
Investment Income	1	44,685	39,009
<b>Total incoming resources</b>		44,490	39,184
<b>Resources expended</b>			
Charitable activities	2	22,683	18,677
Governance costs	3	741	767
<b>Total resources expended</b>		22,633	19,444
Net incoming resources		22,327	19,740
(Loss)/ gain on investment assets	4	(46,667)	95,090
Net movement in funds		(24,340)	114,831
Total funds brought forward		863,209	748,378
<b>Total funds carried forward</b>		838,869	863,209

All recognised gains and losses have been dealt with in the Statement of Financial Activities.

All income and expenditure relate to continuing operations.  
The notes on pages 13-17 form part of these financial statements.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Statement of Financial Activities

### Balance Sheet at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Investments	5	791,157	837,824
Website	5	-	-
		791,157	837,824
<b>Current assets</b>			
Cash at bank and in hand		48,312	27,985
<b>Current liabilities</b>			
Creditors: amounts falling due within one year		600	2,600
<b>Net current assets</b>		47,712	25,385
<b>Net assets</b>		838,869	863,209
<b>Funds</b>			
Unrestricted funds		838,869	863,209

Approved by the Board of Trustees on and signed  
on its behalf by



J Mills  
Chairman

A King  
Treasurer

The notes on pages 13 to 17 form part of these financial statements.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Notes to the Financial Statements For the Year Ended 31 December 2022**

### **1. Statement of accounting policies**

#### **Accounting convention**

The financial statements have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE)(effective 1 January 2015) and comply with the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

#### **Investments**

Investments are stated at market value at the balance sheet date. Unrealised gains/losses reflect the effect of changes in market values of investments.

#### **Investment income**

Investment income is accrued to the date of the balance sheet. All investment income is credited to the Statement of Financial Activities.

#### **Website**

The costs of the Find a Fountain website is carried at cost and is written off over three years from the year of acquisition. A full year's depreciation is charged in the year of acquisition.

#### **Donations and interest**

Donations and interest are accounted for on a received basis.

#### **Grants**

Grants made towards the cost of new structures are charged to the Statement of Financial Activities when approved and recipients are notified.

#### **Governance costs**

Governance costs are the costs of governance arrangements which relate to the general running of the charity including both direct and related support costs. Costs are accounted for on a paid basis unless a material creditor is outstanding.

#### **Cash flow statement**

The charity has taken advantage of the exemption from preparing a cash flow statement conferred by Financial Reporting Standard No 1.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Notes to the Financial Statements For the Year Ended 31 December 2022 (continued)

### 2. Charitable activities

All grants were made to institutions. During the year the following grants were made:

	2022	2021
Jenson Fountain	2,000	-
Ealing Park Foundation	2,000	-
Frank Water	-	2,000
Sustainable Global Gardens	1,230	1,114
Azar	2,000	2,000
Teso	1,500	-
Makhad Trust	1,500	1,500
Dhaka Ahsania Mission	-	-
Water Harvest	-	2,000
Village Water	-	563
Karen Hilltribes	-	2,000
Dumi International Aid	2,000	2,000
WSUP	2,000	-
Other grants paid to schools and restoration work not exceeding £1,000	2,162	-
Grants Payable	16,392	13,177
Secretarial and administrative services	5,500	5,500
<b>Total charitable activities</b>	<b>21,892</b>	<b>18,677</b>

The secretarial and administrative services are provided by a company which R P Baber, a member of the Committee, has an interest in.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Notes to the Financial Statements For the Year Ended 31 December 2022 (continued)

### 3. Governance costs

	2022	2021
	£	£
Independent examination of accounts	600	600
Other	140	167
	740	767

No trustees received any payments from the charity during the year £Nil (2019nil).

### 4. Gains/(losses) on investment assets

	2022	2021
	£	£
Unrealised loss /gain	( 46,666)	95,091

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Notes to the Financial Statements For the Year Ended 31 December 2022 (continued)

### 5. Fixed assets

#### Investments

	The Equities Investment Fund for Charities (‘Charifund’) £
<b>Market value 1 January 2022</b>	837,824
Addition in the year	-
Net unrealised investment loss	(46,667)
<b>Market value 31 December 2022</b>	791,157
	£
<b>Historical cost at 1<sup>st</sup> January 2022</b>	246,739
Addition	
<b>Historical cost at 31 December 2022</b>	246,739

All investments are in collective investment funds and are UK investments.

## The Metropolitan Drinking Fountain and Cattle Trough Association

### Notes to the Financial Statements For the Year Ended 31 December 2022 (continued)

<b>Website</b>	
<b>Cost</b>	<b>£</b>
<b>Cost at 1 January 2022</b>	15,000
<b>Cost at 31 December 2022</b>	15,000
<b>Depreciation</b>	
<b>Balance at 1 January 2022</b>	15,000
Charge for the year	-
<b>Balance 31 December 2022</b>	<b>15,000</b>
<b>Net Book Value at 31 December 2022 and 2021</b>	-

#### 6. Contingent liabilities and contractual commitment

At 31 December 2022 there were no grants approved which were dependent on matched funding (2021:Nil ).

**THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION**

England & Wales - Charity number 207743

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# Accounts

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**The Metropolitan Drinking Fountain and  
Cattle Trough Association  
161st Annual Report  
for the Year Ended  
31 December 2021**

Registered under the Charities Act 2006 no 207743

[www.drinkingfountains.org](http://www.drinkingfountains.org)

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2021**

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# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2021**

*(Registered under the Charities Act 2006-No. 207743)*

**Vice President** A Buxton

**Chairman** JE Mills  
**Treasurer** A King  
**Secretary** RP Baber

### **Executive Committee**

The members of the Executive Committee at 31 December 2021 and their respective dates of appointment were:

JE Mills	(1977)	Mrs L Erith	(2003)
RP Baber	(1982)	Mrs S Fuller	(2004)
A King	(2002)	M Slater	(2012)
MW Elliott	(1995)	P O'Connell	(2013)
Sir M Bear	(2002)		

**Independent Examiner** Mr JR Fisher  
24 Wealden Drive  
Chichester  
PO18 0SF

**Bankers** Barclays Bank PLC  
Business Centre  
6 Market Place  
Bexleyheath  
Kent DA5 7DY

**Investment Manager** M&G Securities Limited  
PO Box 9039  
Chelmsford  
CM99 2XF

Subscriptions and donations should be made payable to "The Drinking Fountain Association" and sent to the Secretary at Oaklands, 5 Queenborough Gardens, Chislehurst, Kent BR7 6NP.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2021**

### **Trustees Annual Report**

The Committee have pleasure in submitting their one hundred and sixty first annual report for the year ended 31 December 2021.

### **Legal Structure**

The Association is governed by a constitution, which was last amended in September 2012 and is managed by a Committee.

### **Principal Office**

The principal office of the Association is Oaklands, 5 Queenborough Gardens, Chislehurst, Kent, BR7 6NP.

### **Association's Records**

The bulk of the Association's historic records are now held at The London Metropolitan Archives, 40 Northampton Road, London EC1R 0AB. Telephone: 020 7332 3820. The Secretary maintains a computer database of all the Association's drinking fountains, cattle troughs and dog troughs. This is available to members upon request on a CD.

### **Committee Members**

The management of the Association is vested in the Committee which shall consist of not less than six nor more than fifteen members of the association who on appointment will assume the responsibilities of Trustee within the meaning of the Charities Act 2006.

Potential Committee Members are interviewed by the Committee and if approved are appointed onto the Committee. New candidates retire at the next Annual General Meeting and offer themselves for re-election by the members. A third of the Committee retires at the Annual General Meeting. All new Trustees are provided with an induction pack which includes the constitution of the Association and guidelines on how to perform their duties as a Trustee. Further training is given by the Treasurer and the Secretary at Committee meetings as and when necessary. The day to day running of the Association is delegated to the office of the Secretary who administers the expenses and payments of grants in conjunction with the Treasurer.

All members of the Committee serving at 31st December 2021 are noted on page two

### **Administration and Related Parties**

Administration costs of £5,500 (2020: £5,500) are in respect of secretarial and administrative services which are provided by a company which RP Baber, a member of the Committee has an interest in.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2021**

### **Trustees Annual Report (continued)**

#### **Objectives**

The objectives of the Association are to promote the provision of drinking water for people and animals in the United Kingdom and overseas, and the preservation of the Association's archive materials, artefacts, drinking fountains, cattle troughs and other installations.

#### **Review of Activities and Future Plans**

Covid 19 continued to have an impact on some of the Association income. Subscription and donations fell to £175(2020: £250) however investment income rose to £39,009(2020: £33,571). The Association invested a further £55,000 into the Equities Investment Fund for Charities (Charifund). The investments rose by 12.8% in capital terms with a year-end value of £837,824 (2020: £687,733). Despite the challenges faced by the pandemic the Association maintained a surplus.

During the year the Committee meet virtually and in person.

The Association welcomes applications for grants to help fund projects that fall within its objectives. In 2021 the Association's grants totalled £ 13,178 (2020: £18,005). A detailed breakdown on all grants made can be found on page 13. In principle the Association allocates about one-third of its net income to overseas projects. For cost effectiveness these donations are channelled through other appropriate charitable associations. Based on the merits of grant applications the Committee makes a monetary award ranging from £50 to £2,000. A further third is allocated to restoration work. With the final third being allocated to the provision of Novus drinking fountains to schools. Over the years the Association has recognised a need for supplying fountains to schools throughout the United Kingdom. The Association typically gifts a Novus drinking fountain to a school on the condition that the school pays £50 to join the Association.

#### **Find a Fountain**

The organisation was founded to make the public aware of the waste of using bottled water when there is a plentiful supply of easily accessed water. The public can log on and look at the map to find their nearest clean water source at [www.findafountain.org](http://www.findafountain.org).

#### **School Fountains**

The Committee did not award any fountains this year.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements**

**Year Ended 31 December 2021**

### **Trustees Annual Report (continued)**

The present totals of fountains, wells, pumps and troughs supplied from the foundation of the Association are as follows:

	<b>Metropolitan Area</b>	<b>Provinces and Abroad</b>	<b>Total</b>
<b>Drinking fountains</b>	<b>3,575</b>	<b>1,221</b>	<b>4,796</b>
<b>Cattle troughs</b>	<b>466</b>	<b>463</b>	<b>929</b>
<b>Dog troughs</b>	<b>3,045</b>	<b>676</b>	<b>3,721</b>
<b>Water wells</b>	<b>-</b>	<b>188</b>	<b>187</b>
<b>Elephant pumps</b>	<b>-</b>	<b>5</b>	<b>5</b>
<b>Dams</b>	<b>-</b>	<b>5</b>	<b>5</b>
<b>Water Tanks</b>	<b>-</b>	<b>13</b>	<b>13</b>
<b>Water Filtration Systems</b>	<b>-</b>	<b>14</b>	<b>14</b>

### **Grants provided**

#### **Water Harvest**

A grant of £2,000 was agreed to finance 6 water harvesting structures for Dholavira in the Kutch District in India.

#### **Makhad Trust**

A grant of £1,500 was agreed to carry on the work of restoring wells for the Bedouin Tribes of the Sinai Mountain.

#### **Frank Water Projects**

A grant of £2,000 was agreed to provide access to clean water in Madhya Pradesh, India.

#### **The Karen Hilltribes Trust**

A grant of £2,000 was agreed for the construction of a water system in Ban Mae Jum Sam in Thailand.

#### **Village Water**

A grant of £563 was agreed to repair the pump in a village in Mozambique.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year Ended 31 December 2021**

### **Trustees Annual Report (continued).**

#### **Dumi International Aid**

A grant of £2,000 was agreed for clean drinking water and sanitation in Insiza District, Zimbabwe..

#### **Azar**

A grant of £2,000 was agreed to provide a water supply to a primary school in Chikowa Prin in Tanzania.

#### **Sustainable Global Gardens**

A grant of £1,114 was agreed to purchase and install a water harvesting system in Mwanga district Tanzania.

#### **Restoration work**

Due to the impact of Covid 19 there has been a decline in the number of request for restoration help however the Association however technical help continued to be provided.

#### **Future development of the Association**

The Association's aim for the future is to provide drinking water for humans and animals and to preserve its archive materials, drinking fountains, cattle troughs and other installations. The Committee considers the need for funding projects based on the amount of income that its capital investments generate and allocate these accordingly. In exceptional circumstances the Committee may use capital to fund its objectives. The Committee endeavours to allocate a third of its income to funding projects overseas

#### **Risks facing the Charity**

The Committee have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied that systems are in place to mitigate the Association's exposure to major risks.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Report and Financial Statements Year ended 31<sup>st</sup> December 2021**

### **Statement of Public Benefit**

The Committee confirms that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Association.

### **Financial Review**

The Committee set out the financial statements on page 10 to page 16. The net incoming resources for the year were £39,009 (2020: £ 33,571), and £19,444 expended (2020:£26,477). Unrealised gain on investments amounted to £95,090 (2020 loss: £144,364). The surplus for the year transferred to the reserves was £114,831(2020 deficit:£134,991).

### **Investments**

The Associations investments are now held in Charifund, which is managed by M &G Securities. Charifund made an unrealised gain of £95,091(2020 loss: (£144,364)).

The Trustees have taken a prudent approach to investing the Association's funds. They wish to maintain as a strong capital base as possible whilst providing sufficient annual income to meet the needs of the Association. This is achieved through investment in the above fund. No social, environmental or ethical considerations are taken into account by the investment managers used by the Association.

### **Reserves**

It is the policy of the Trustees to maintain reserves in the Association at a level to enable it to be administered efficiently, to meet its short-term expenditure requirements and to have adequate resources to fund its charitable objectives. In establishing this policy, the Trustees have considered the disposition of its incoming resources which are mainly derived from its investments. The level of reserves is subject to periodic review when considering changes to the charity's activities and requirements.

In the opinion of the Trustees the reserves of the Association, currently amounting to £ 863,209 (2020: £748,378) are needed to generate funds on an ongoing basis. The Trustees confirm that the Association's assets are readily available and in the opinion of the Trustees adequate to fulfil the obligations of the Trust.

### **Pensions**

The Association has no pension commitments.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Report and Financial Statements Year Ended 31 December 2021

### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 the financial statements comply with the Charities Act 1993, as amended by the Charities Act 2006, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions (only required if the accounts are included on the website)



J Mills

Chairman

24 March 2022

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE METROPOLITAN DRINKING FOUNTAIN AND CATTLE TROUGH ASSOCIATION**

I report to the trustees on my examination of the accounts of The Metropolitan Drinking Fountain and Cattle Trough Association (the Trust) for the year

ended 31 December 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: **John R Fisher**

Date:



# The Metropolitan Drinking Fountain and Cattle Trough Association

## Statement of Financial Activities Year Ended 31 December 2021

	Notes	Unrestricted	
		2021	2020
		£	£
<b>Incoming resources from generated funds</b>			
<b>Voluntary income</b>			
Subscriptions received	1	175	250
Investment income	1	39,009	33,571
<b>Total incoming resources</b>		39,184	33,821
<b>Resources expended</b>			
Charitable activities	2	18,677	36,817
Governance costs	3	767	943
<b>Total resources expended</b>		19,444	24,448
Net incoming resources		19,740	9,373
Gain/ (loss) on investment assets		95,091	(144,364)
Net movement in funds		114,831	(134,991)
Total funds brought forward		748,378	883,369
<b>Total funds carried forward</b>		863,209	748,378

All recognised gains and losses have been dealt with in the Statement of Financial Activities.

All income and expenditure relate to continuing operations.  
The notes on pages 13-16 form part of these financial statements.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Statement of Financial Activities

### Balance Sheet at 31 December 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Investments	5	837,824	687,733
Website	5	-	-
		837,824	687,733
<b>Current assets</b>			
Cash at bank and in hand		27,985	61,245
<b>Current liabilities</b>			
Creditors: amounts falling due within one year		2,600	600
		25,385	60,645
<b>Net current assets</b>			
		863,209	748,378
<b>Net assets</b>			
		863,209	748,378
<b>Funds</b>			
Unrestricted funds		863,209	748,378

Approved by the Board of Trustees on and signed *24 March 2022*  
on its behalf by

  
J Mills  
Chairman

  
A King  
Treasurer

The notes on pages 13 to 16 form part of these financial statements.

# **The Metropolitan Drinking Fountain and Cattle Trough Association**

## **Notes to the Financial Statements For the Year Ended 31 December 2021**

### **1. Statement of accounting policies**

#### **Accounting convention**

The financial statements have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE)(effective 1 January 2015) and comply with the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

#### **Investments**

Investments are stated at market value at the balance sheet date. Unrealised gains/losses reflect the effect of changes in market values of investments.

#### **Investment income**

Investment income is accrued to the date of the balance sheet. All investment income is credited to the Statement of Financial Activities.

#### **Website**

The costs of the Find a Fountain website is carried at cost and is written off over three years from the year of acquisition. A full year's depreciation is charged in the year of acquisition.

#### **Donations and interest**

Donations and interest are accounted for on a received basis.

#### **Grants**

Grants made towards the cost of new structures are charged to the Statement of Financial Activities when approved and recipients are notified.

#### **Governance costs**

Governance costs are the costs of governance arrangements which relate to the general running of the charity including both direct and related support costs. Costs are accounted for on a paid basis unless a material creditor is outstanding.

#### **Cash flow statement**

The charity has taken advantage of the exemption from preparing a cash flow statement conferred by Financial Reporting Standard No 1.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Notes to the Financial Statements For the Year Ended 31 December 2021 (continued)

### 2. Charitable activities

All grants were made to institutions. During the year the following grants were made:

	2021	2020
Turnham Green	-	2,000
Richmond Green		2,000
Frank Water	2,000	
Sustainable Global Gardens	1,114	
Azar	2,000	
Teso	-	1,500
Makhad Trust	1,500	1,500
Dhaka Ahsania Mission	-	2,000
Water Harvest	2,000	2,000
Village Water	563	1,300
Karen Hilltribes	2,000	-
Dumi International Aid	2,000	-
Pragya	-	2,000
Kanaanma Community	-	2,000
Other grants paid to schools and restoration work not exceeding £1,000	-	1,705
Grants Payable	<u>13,177</u>	<u>18,005</u>
Secretarial and administrative services	5,500	5,500
<b>Total charitable activities</b>	<b>23,505</b>	<b>23,505</b>

The secretarial and administrative services are provided by a company which R P Baber, a member of the Committee, has an interest in.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Notes to the Financial Statements For the Year Ended 31 December 2021 (continued)

### 3. Governance costs

	2021	2020
	£	£
Independent examination of accounts	600	600
Other	167	343
	767	943

No trustees received any payments from the charity during the year £Nil (2019nil).

### 4. Gains/(losses) on investment assets

	2021	2020
	£	£
Unrealised gain /(loss)	95,091	(144,363)

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Notes to the Financial Statements For the Year Ended 31 December 2021 (continued)

### 5. Fixed assets

#### Investments

	<b>The Equities Investment Fund for Charities (‘Charifund’) £</b>
<b>Market value 1 January 2021</b>	687,733
Addition in the year	55,000
Net unrealised investment gain	95,091
<b>Market value 31 December 2021</b>	<b>837,824</b>
	<b>£</b>
<b>Historical cost at 1<sup>st</sup> January 2021</b>	191,739
Addition	55,000
<b>Historical cost at 31 December 2021</b>	<b>246,739</b>

All investments are in collective investment funds and are UK investments.

## The Metropolitan Drinking Fountain and Cattle Trough Association

### Notes to the Financial Statements For the Year Ended 31 December 2021 (continued)

#### Website

Cost	£
Cost at 1 January 2021	15,000
Cost at 31 December 2021	15,000
<b>Depreciation</b>	
Balance at 1 January 2021	
Charge for the year	15,000
<b>Balance 31 December 2021</b>	<b>15,000</b>
<b>Net Book Value at 31 December 2021 and 2020</b>	<b>-</b>

#### 6. Contingent liabilities and contractual commitment

At 31 December 2021 there were no grants approved which were dependent on matched funding (2020: nil).