

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

Registered under the Charities Act 2006 no 207743

www.drinkingfountains.org

The Metropolitan Drinking Fountain and Cattle Trough Association

Report and Financial Statements Year Ended 31 December 2024

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(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 2024 and their respective dates of appointment were:

JE Mills (1977)
RP Baber (1982)
A King (2002)
MW Elliott (1995)
Sir M Bear (2002)

Mrs L Erith (2003)
Mrs S Fuller (2004)
M Slater (2012)
P O'Connell (2013)

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.

Trustees Annual Report

The Committee have pleasure in submitting their one hundred and sixty third annual report for the year ended 31 December 2024.

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

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.

The Committee interviews Potential Committee Members and 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.

All members of the Committee serving on 31st December 2024 are noted on page two

Administration and Related Parties

Administration costs of £5,500 (2023: £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 in.

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.

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:

	Metropolitan Area	Provinces and Abroad	Total
Drinking fountains	3,585	1,229	4,814
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	-	14	14
Water Filtration Systems	-	17	17

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 31st 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:

24th April 2025

Statement of Financial Activities
Year Ended 31 December 2024

	Notes	Unrestricted 2024 £	2023 £
Incoming resources from generated funds			
Voluntary income			
Subscriptions received	1	275	275
Investment Income	1	49,306	46,031
Total incoming resources		49,581	46,306
Resources expended			
Charitable activities	2	20,513	31,854
Governance costs	3	952	867
Total resources expended		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
Total funds carried forward		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 £
Fixed assets			
Investments	5	816,831	772,567
Website	5	-	-
		816,831	772,567
Current assets			
Cash at the bank		65,113	64,707
Current liabilities			
Creditors: amounts falling due within one year		700	3,410
Net current assets		64,413	61,297
Net assets		881,244	833,864
Funds			
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
Total charitable activities	20,513	31,854

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

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

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

Website

Cost

£

Cost at 1 January 2024

15,000

Cost at 31 December 2024

15,000

Depreciation

Balance at 1 January 2024

15,000

Charge for the year

-

Balance at 31 December 2024

15,000

Net Book Value at 31 December 2024 and 2023

-

6. Contingent liabilities and contractual commitment

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

