

**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

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
Vice President

J Mills
A Buxton

Chairman
Treasurer
Secretary

A King
MW Elliott
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

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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

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 6th 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.

School Fountains

The Committee has awarded 6 fountains this year.

Number of Fountains	Establishment
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

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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:

	Metropolitan Area	Provinces and Abroad	Total
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 31st 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

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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

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

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

		Unrestricted	
Incoming resources from generated funds	Notes	2025 (£)	2024 (£)
Fixed assets			
Investments	5	1,009,870	816,831
Website	5	-	-
		1,009,870	816,831
Current assets			
Cash at the bank		27,471	65,113
Current liabilities			
Creditors: amounts falling due within one year		750	700
Net current assets		26,721	64,413
Net assets		1,036,591	881,244
Funds			
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)

2. Charitable activities

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

	2025 (£)	2024 (£)
Ennals Pool Conservation Initiative	2,000	-
Kendal Civic Society	4,000	-
Limpsfield Parish Council	2,000	-
Frank Water	500	2,500
Azar	1,700	-
Teso	6,000	-
Makhad Trust	7,000	2,000
London Borough of Richmond Upon Thames	-	4,040
Water Harvest	-	2,000
Kanaama Interactive Community	4,000	-
Friends of Coronation Gardens	-	2,000
Dumi International Aid	4,000	2,000
Other grants paid to schools and restoration work not exceeding £1,000	2,746	473
Grants Payable	33,946	15,013
Secretarial and administrative services	5,500	5,500
Total charitable activities	39,446	20,513

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

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

**The Equities Investment Fund for
Charities ('Charifund')**
(£)

Market value 1 January 2025	816,831
Addition in the year	50,000
Net unrealised investment gain	143,039
Market value 31 December 2025	1,009,870
Historical cost at 1st January 2025	271,739
Addition	50,000
Historical cost at 31 December 2025	321,739

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 2025 (continued)

Website

Cost	(£)
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Cost at 1 January 2025	15,000
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Cost at 31 December 2025	15,000
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Depreciation

Balance at 1 January 2025	15,000
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Charge for the year	-
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Balance at 31 December 2025	15,000
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Net Book Value at 31 December 2025 and 2024	-
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6. Contingent liabilities and contractual commitment

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