

**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
	<hr/>	<hr/>
	767	943
	<hr/>	<hr/>

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)
	<hr/>	<hr/>

# 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>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).