

**The Metropolitan Drinking Fountain and  
Cattle Trough Association  
156th Annual Report  
for the Year Ended  
31 December 2015**

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 2015**

### **Contents**

Trustees' Annual Report	3-9
Statement of Trustee's Responsibilities	10
Independent examiners' report to the Trustees of The Metropolitan Drinking Fountain and Cattle Trough Association	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to Financial Statements	14-17

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

## **Report and Financial Statements Year Ended 31 December 2015**

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

**Vice Presidents** RH Gurney  
A Buxton

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

### **Executive Committee**

The members of the Executive Committee at 31 December 2015 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 Nations	(2007)
MW Elliott	(1995)	M Slater	(2012)
Sir M Bear	(2002)	P O'Connell	(2013)

**Independent Examiners** John R Fisher  
24 Wealden Drive  
Chichester  
West Sussex  
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 2015**

### **Trustees Annual Report**

The Committee have pleasure in submitting their one hundred and fifty sixth annual report for the year ended 31 December 2015.

### **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 31 December 2015 are noted on page two. Matt Nations resigned from the Committee on 3<sup>rd</sup> March 2016.

### **Staff Costs and Related Parties**

Staff costs of £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.

£1,500 was paid to Taylor Pierce for restoration work. M Nations is an employee of Taylor Pearce. M Nations did not take part in the decision to award the contract to Taylor Pearce a specialist restoration firm.

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

## **Report and Financial Statements Year Ended 31 December 2015**

### **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**

The Association did not receive any donations in the year (2014:£1,250). Subscription income declined to £275 (2014:£450). The Committee are pleased to see investment income rise by 3.7% to £34,572 (2014:£33,320). Unfortunately the Association investments did not escape the turmoil of the equity markets with its investment declining by £2,157 (2014: (£491).

The Association welcomes applications for grants to help fund projects that fall within its objectives. In 2015 the Association's grants totalled £ 29,695(2014: £24,014). A detailed breakdown on 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 £2,000.

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.co.uk](http://www.findafountain.co.uk).

#### **School Fountains**

The Committee are pleased to have donated a total of 4 drinking fountains during the year (2014; 15) to schools throughout the United Kingdom.

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

## **Report and Financial Statements Year Ended 31 December 2015**

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

<b>No of Fountains</b>	<b>Establishment</b>	<b>No of Fountains</b>	<b>Establishment</b>
1	Boyne Hill C of E Rutland Road Maidenhead Berkshire SL6 4HZ	2	Holy Trinity Primary Beridge Road Halstead Essex CO9 1JH
1	Sybourn Primary 3 Sybourn Street London E17		

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Trustees Annual Report (continued)

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

	Metropolitan Area	Provinces and Abroad	Total
Drinking fountains	3,549	1,191	4,740
Cattle troughs	466	463	929
Dog troughs	3,045	676	3,721
Water wells	-	170	170
Elephant pumps	-	5	5
Dams	-	5	5
Water Tanks	-	5	5

## Grants Provided

### Resolve International

A grant of £1,984 was awarded to provide water for 112 people from 16 households and 64 animals in Dapasha Village, Bhimpokhara District Depal. The water will be taken from a clean spring high in the hills.

### The Makhad Trust

A grant of £2,000 was awarded to deepen and put flood protection into two community drinking wells in one of the communities surrounding Mount Sinai St Katherines. Each well will support between 15-30 families.

### Village Water

A grant of £1,770 was awarded to support a new water well in a community in Muleka Village Kaoma Zambia. This water source will support 145 who were drinking dirty water from contaminated sources.

### Excellent Development

A grant of £2,000 was awarded to contribute to a sand dam project in the Makueni County of south east Kenya. This grant will make a significant contribution to a Self Help Group to build a sand dam. This project will directly benefit approximately 1,000 people and their animals to have access to clean drinking water.

### Teso Development

A grant of £1,500 was awarded to provide a well in Labori village in Labori, Uganda. This grant will pay for the pump and development costs. This well will benefit 65 households and approximately 390 people.

### CAMDA

A grant of £1,900 was awarded to refurbish 5 shallow pit wells in the Gobi and Khuvsgul regions of Mongolia. These wells support 4 to 6 households with anything up to 2,000 animals. They also serve passing herders and their stock on their way to other pastures and are an essential feature of winter camps.

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

## **Report and Financial Statements Year Ended 31 December 2015**

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

#### **Mr S White**

A grant of £2,000 was awarded to Mr White to develop a wayside drinking fountain for cyclists exploring The Chiltern Cycle Way, which covers 180 miles of an “Area of Outstanding Natural Beauty”. This will enable cyclists to replenish their supplies without needing to purchase bottles in towns or litter the countryside with energy gel wrappers.

#### **Dhaka Ahsania Mission**

A grant of £2,000 was awarded to contribute to a project taking place in Satkhira District, Kaliganj Upazila and Shyamnager district of Bangladesh. This project covers such initiatives as installation of wells or pond sand filters and renovation of 8 school water supply facilities.

#### **Friends of Newcastleton**

It was agreed a grant of £500 to help in the restoration of the park at Newcastleton.

#### **Busoga Trust**

It was agreed a grant of £2,000 for a hand dug well in Navapili, Uganda to help the people achieve good hygiene.

#### **Earlsden Fountain**

It was agreed a grant of £1,500 towards the restoration of the fountain in Earlsden Coventry.

#### **Wells for India**

It was agreed a grant of £2,000 to provide clean drinking water for the desert people of Charasada Jaipur India by collecting rainwater. This will provide a clean and hygienic drinking water.

#### **Watch House Fountain**

A grant of £1,500 was awarded to for the restoration House Fountain Bermondsey.

#### **Peter Pan Fountain**

A grant of £4,680 was made to restore the Peter Fountain. This fountain having fallen into disrepair in Great Ormond Street Hospital was rescued and restored and now sits in Blenheim Palace.



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

## **Report and Financial Statements Year Ended 31 December 2015**

### **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.

#### **Statement of Public Benefit**

The Committee confirm that they have complied with the duty in section 4 of the Charity Act 2006 to have due regard to public benefit in delivering the activities of the Association.

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

## **Report and Financial Statements**

**Year Ended 31 December 2015**

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

#### **Financial Review**

The Committee set out the financial statements on page 12 to page 17. The net incoming resources for the year were £34,847 (2014:£35,020), £ 36,041 expended (2014: 30,423). Unrealised loss on investments amounted to £2,157 (2014 £491). The deficit for the year transferred to the reserves was £3,351(2014, a surplus of: £4,106).

#### **Investments**

The Association's investments are now held in The Equities Investment Fund for Charities (Charifund), which is managed by M&G Securities. Charifund suffered an unrealised capital loss of £ 2,157(2014: £491). It has a yield of 4.8% (2014:5%) based on the opening value of the investments held by the Association

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 £730,450(2014: £733,801) 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 2015**

### **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<sup>th</sup> May 2016

# **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 on the accounts for the year ended 31 December 2015 set out on pages 11 to 17

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- To state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act:
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**John R Fisher**

Independent Examiner

34 May 2016

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Statement of Financial Activities Year Ended 31 December 2015

	Notes	Unrestricted 2015 £	2014 £
<b>Incoming resources from generated funds</b>			
<b>Voluntary income</b>			
Donations and gifts		-	1,250
Subscriptions received		275	450
<b>Investment income</b>		34,572	33,320
<b>Total incoming resources</b>		34,847	35,020
<b>Resources expended</b>			
Charitable activities	2	35,195	29,514
Governance costs	3	846	909
<b>Total resources expended</b>		36,041	30,423
Net outgoing resources/ incoming resources		(1,194)	4,597
Loss on investment assets	4	(2,157)	(491)
Net movement in funds		(3,351)	4,106
Total funds brought forward		733,801	729,695
<b>Total funds carried forward</b>		730,450	733,801

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 – 17 form part of these financial statements.

# The Metropolitan Drinking Fountain and Cattle Trough Association

## Balance Sheet at 31 December 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Investments	5	718,448	720,606
Website		-	-
		718,448	720,606
<b>Current assets</b>			
Cash at bank and in hand		12,602	13,795
<b>Current liabilities</b>			
Creditors: amounts falling due within one year		600	600
		12,002	13,195
<b>Net current assets</b>			
		730,450	733,801
<b>Net assets</b>			
		730,450	733,801
<b>Funds</b>			
Unrestricted funds		730,450	733,801

Approved by the Board of Trustees on 24<sup>th</sup> May 2016  
and signed on its behalf by

J Mills  
Chairman

A King  
Treasurer

The notes on pages 14 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 2015**

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

#### **Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investments at market value, and are in accordance with applicable accounting standards and the Charities Act and the Statement of Recommended Practice, Accounting and Reporting by Charities (revised 2005) (“the 2005 SORP”).

#### **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 2015 (continued)

### 2. Charitable activities

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

	2015 £	2014 £
Albion Residents Association	-	1,500
London Borough of Hackney	-	1,500
Restoration of Peter Pan Fountain	4,680	-
Resolve International	1,984	-
Cambridge Mongolian Development Trust	1,900	1,900
Karen Hill Tribes	-	2,000
Africa Equipment for Schools	-	2,000
Excellent Development	2,000	2,000
South Downs National Park	-	2,000
Dhaka Ahsania Mission	2,000	2,000
Village Water	1,770	1,850
Teso	1,500	-
Pump Aid	-	2,000
The Calthorpe Project	-	2,000
The Makhad Trust	2,000	2,000
SR White	2,000	-
SENA Fountain Project	1,500	-
Wells for India	2,000	-
Busoga Trust	2,000	-
Other grants paid to schools none exceeding £1,000	4,361	1,264
<hr/>		
Grants payable	29,695	24,014
Secretarial and administrative services	5,500	5,500
Website depreciation	-	-
<hr/>		
Total charitable activities	35,195	29,514
<hr/>		

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 2015 (continued)

### 3. Governance costs

	2015	2014
	£	£
Independent examination of accounts	600	600
Other	246	309
	846	909

No trustees received any payments from the charity during the year £Nil(2014:£nil).

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

	2015	2014
	£	£
Unrealised (losses)	(2,157)	(491)

### 5. Fixed assets

#### Investments

	Charinco Common Investments Fund Shares £
<b>Market value 1 January 2015</b>	720,606
Net unrealised investment loss	(2,157)
<b>Market value 31 December 2015</b>	718,448
<b>Historical cost at 31 December 2015</b>	191,739

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 2015 (continued)

### Website

<b>Cost</b>	<b>£</b>
<b>Cost at 1 January 2015</b>	15,000
<b>Cost at 31 December 2015</b>	<b>15,000</b>
<b>Depreciation</b>	
<b>Balance at 1 January 2015</b>	15,000
Charge for the year	-
<b>Balance 31 December 2015</b>	<b>15,000</b>
<b>Net Book Value at 31 December 2015 and 2014</b>	-

### 6. Contingent liabilities and contractual commitment

At 31 December 2015 there were no grants approved which were dependent on matched funding (2014: nil).