

The  
Foundation  
For Water

2020

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Annual report and Financial Statements of The Foundation for Water  
Foundation (A company limited by Guarantee)  
Company number 06505102  
Charity Number 1133741

For the year  
ending 29  
February  
2020

# FOUNDATION FOR WATER

## LEGAL AND ADMINISTRATIVE INFORMATION

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**REGISTERED CHARITY NUMBER:** 1133741

**COMPANY NUMBER : 06505102** 6505102

**REGISTERED ADDRESS** Pixton Hill  
Hartfield Road  
Forest Row  
East Sussex  
RH18 5JX

**TRUSTEES & DIRECTORS** Professor C Giorgetti  
Alexander Trousdell  
Thomas Wilkes  
Peter Malaise

**COMPANY SECRETARY** Professor C Giorgetti

**INDEPENDENT EXAMINER** Stephen J Kettle & Associates Limited  
Chartered Certified Accountants  
53 Catchacre  
Dunstable  
Bedfordshire  
LU6 1QD

# FOUNDATION FOR WATER

## TRUSTEES' REPORT

for the year ended 29 February 2020

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The Trustees present their report and accounts for the year ended 29 February 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, the Companies Act 2006 and the Charities SORP (FRS102) - Second Edition October 2019.

### Structure, governance and management

The charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Professor C Giorgetti  
Alexander Trousdell  
Thomas Wilkes  
Peter Malaise

Trustees are appointed by ordinary resolution of the members in general meeting and are inducted and trained by existing trustees.

None of the members of the trustees has any beneficial interest in the company. All of the members of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up, while they are still members or within a year of membership ceasing.

The trustees make the decisions of the charity.

The charity has links with other water foundations across the world to widen its influence and research in order to further meet its charitable objectives. These links do not constitute related parties as deemed by the Companies Act 2006.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Objectives and Activities

The Charity's objects are:

- to promote, for the benefit of the public, the conservation, protection and improvement of the physical and natural environment, with a non-exclusive focus on enhancing the capacity of water to support life and otherwise improving the quality of water,
- to promote public health, by carrying out research and developing ecologically supportive technology and methods in domestic, agricultural, industrial and natural situations for the benefit of local communities and the public generally,
- to advance the education of the public in relation to the life-supporting capacities and other characteristics of water with a non-exclusive focus on ways of thinking developed by JW Goethe and Rudolf Steiner.

The trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# FOUNDATION FOR WATER

## TRUSTEES' REPORT

for the year ended 29 February 2020

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### Achievements & Performance

#### Overview

The Foundation for Water consolidated its still modest yet improved financial position while focusing on its Energizing Water research programme with scientific associates in Sweden during the 2019-20 year.

#### Research

The Foundation has continued to undertake thorough scientific research with the Swedish Akloma Laboratories into Stage 2 Phase 1 of the project with expectation of publication of its research in the prestigious Water Journal in the USA during 2020, as the culmination of five years of research work. By the end of this operational year the manuscript was being peer reviewed by three scientists on recommendation of the journal. Our main line of research is into 'energizing water' as influenced by dynamic flow, funded primarily by the German Software AG Stiftung and private donors. Our aim is work with our funders SAGST to influence water policy in the EU and UK environmental planning departments. We have started to plan to take the present Stage 2 Phase 1 research into a Stage 2 Phase 2 programme by repeating the experiment in shortened form but with the addition of plant growth trials.

#### Education

Foundation for Water ran several seminars on environmental consciousness and water for the local public during this year. The ground floor studio space and what was the laboratory have been adapted into teaching spaces with the middle floor seminar and kitchen also rented out to other groups for income.

#### Staff

This year we continued to hire the same part time office administrator and part-time director. We also hired a part-time scientist for the energy in water research and are outsourcing research to Sweden.

#### Planning and Finances

The Foundation has continued to consolidate its regular income this year. Its rental income has improved again for a further year, with savings building up for building maintenance tasks in the coming year.


#### Assets

The Foundations' assets, consisting mainly of a library and research archives, of scientific and educational equipment has been reorganized further. The building had a full repaint of the exterior by professional painters, with various parts of the cladding and window frames upgraded by a carpenter.

#### Special Circumstances

We already knew early in the year because of our contacts in Asia that it was only a matter of time before the Covid pandemic would affect our onsite operations and we started to make plans to successfully manage these extraordinary circumstances.

On behalf of the board of trustees



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**Ian Trousdell**

Trustee and director

Dated: 15 October 2020

# FOUNDATION FOR WATER

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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The trustees, who are also the directors of the Foundation for Water for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the . Under that law the directors have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law.

The financial statements are required by law to 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 its financial statements comply with the Charities Act 1993 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

# FOUNDATION FOR WATER

## INDEPENDENT EXAMINER'S REPORT

### To the Trustees of The Foundation for Water

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I report on the accounts of the charity for the year ended 29 February 2020, which are set out on pages 6 to 12.

#### Respective responsibilities of trustee and examiner

The trustees, who are also the directors of The Foundation for Water for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the general directions given by the charity commission under section 145 (5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning 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:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen J Kettle  
Fellow of the Association of Chartered Certified Accountants

Stephen J Kettle & Associates Limited  
53 Catchacre  
Dunstable  
Bedfordshire  
LU6 1QD

Dated 15 October 2020

# FOUNDATION FOR WATER

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

For the year ended 29 February 2020

	Notes	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
<b>Incoming Resources</b>					
Donations and legacies	2	7,700	0	7,700	12,700
Activities for generating funds	2	0	0	0	0
Rental income & Guest Accommodation	2	21,036	0	21,036	16,530
Sales & Other income	2	248	0	248	80
Grant Income	2	0	0	0	17,447
Investment Income	3	2	0	2	1
<b>TOTAL INCOMING RESOURCES</b>		<b>28,986</b>	<b>0</b>	<b>28,986</b>	<b>46,758</b>
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Costs of generating donations and legacies	4	0	0	0	0
<b>TOTAL RESOURCES EXPENDED</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net incoming resources available		<b>28,986</b>	<b>0</b>	<b>28,986</b>	<b>46,758</b>
<b>Charitable Activities</b>					
Administration and finance	6	28,453	0	28,453	27,314
Governance costs	4	752	0	752	673
Project costs	5	0	4,474	4,474	11,473
Total resources expended		<b>29,205</b>	<b>4,474</b>	<b>33,679</b>	<b>39,460</b>
Net (outgoing)/incoming resources before transfers		<b>(219)</b>	<b>(4,474)</b>	<b>(4,693)</b>	<b>7,298</b>
Gross transfers between funds				<b>0</b>	<b>0</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(219)</b>	<b>(4,474)</b>	<b>(4,693)</b>	<b>7,298</b>
Fund Balances brought forward		<b>186,389</b>	<b>(4,463)</b>	<b>181,926</b>	<b>174,627</b>
<b>Fund balances carried forward</b>		<b>186,170</b>	<b>(8,937)</b>	<b>177,233</b>	<b>181,926</b>

# FOUNDATION FOR WATER

## BALANCE SHEET

As at 29 February 2020

	Notes	£	2020 £	£	2019 £
<b>Fixed Assets</b>					
Tangible assets	8		332,348		343,914
<b>Current Assets</b>					
Cash at bank and in hand		12,762.02		13,820	
Creditors: amounts falling due within one year	9	(1,270)		(1,270)	
<b>Net current (liabilities)/assets</b>			<u>11,492</u>		<u>12,550</u>
<b>Total assets less current liabilities</b>			<b>343,840</b>		<b>356,464</b>
<b>Creditors: amounts falling due after more than one year</b>	10		<u>(166,607)</u>		<u>(174,538)</u>
<b>Net assets</b>			<b>177,233</b>		<b>181,927</b>
<b>Income funds</b>					
Unrestricted funds			186,170		186,390
Restricted funds			(8,937)		(4,463)
			<u>177,233</u>		<u>181,927</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The notes on pages 8 to 12 form part of these financial statements.

Approved by the Board on 15 October 2020



.....  
Alexander Trousdell  
Trustee

Company registration number 6505102



# FOUNDATION FOR WATER

## NOTES TO THE ACCOUNTS

For the year ended 29 February 2020

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### 1 Accounting Policies

#### Accounting convention

The accounts have been prepared under the historical cost convention and comply with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and in accordance with the financial reporting standards for smaller entities (FRSSE) and the Companies Act 2006.

#### Reporting currency

The accounts are prepared in GBP, which is the principal operating currency of the company.

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

#### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its estimated useful life, as follows:

Plant and machinery	Straight line over ten years
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# FOUNDATION FOR WATER

## NOTES TO THE ACCOUNTS

For the year ended 29 February 2020

### 2 Donations and Legacies

	Unrestricted funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Activities for generating funds	0	0	0	0
Donations and gifts	7,700	0	7,700	12,700
AS & GB Grant Income	0	0	0	0
SAGT Science Proposal	0	0	0	17,447
Research SAG Phase 2	0	0	0	0
Rental income	21,035	0	21,035	16,530
Royalties	48	0	48	80
Other income	0	0	0	0
Sales	200	0	200	0
	<u>28,983</u>	<u>0</u>	<u>28,983</u>	<u>46,757</u>

### 3 Investment income

	Total 2020	Total 2019
	£	£
Interest receivable	<u>2</u>	<u>1</u>

### 4 Total resources expended

	Total 2020	Total 2019
	£	£
<b>Cost of generating funds</b>		
Cost of generating donations and legacies	0	0
<b>Charitable activities</b>		
Activities undertaken directly	28,453	27,314
<b>Governance costs</b>	752	673
	<u>29,205</u>	<u>27,987</u>

### 5 Project Costs

	Total 2020	Total 2019
SAGT (Grant)	4,474	11,473
AS GB research Material (Grant)	0	0
	<u>4,474</u>	<u>11,473</u>

# FOUNDATION FOR WATER

## NOTES TO THE ACCOUNTS

For the year ended 29 February 2020

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### 6 Charitable Activity Costs

#### Activities undertaken directly

	<b>Total 2020</b>	Total 2019
	<b>£</b>	<b>£</b>
Other costs relating to Administration and Finance comprising:		
Printing, postage and stationery	0	75
Bank charges	25	24
Interest on loans	3,395	3,558
Books and publications	0	80
Advertising	204	0
Cleaning	0	851
Telephone and fax	348	687
Travelling expenses	0	0
Legal and professional	752	673
Insurance	1,336	816
IT Supplies	0	14
Furniture & Equipment	400	1,662
Rates	5,817	5,141
Repairs and Maintenance	3,653	1,342
Accommodation	450	96
Depreciation	11,566	11,566
Staff costs	1,259	1,403
	<u>29,205</u>	<u>27,987</u>

### 7 Trustees

None of the trustees received remuneration during the year.

# FOUNDATION FOR WATER

## NOTES TO THE ACCOUNTS

For the year ended 29 February 2020

### 8 Tangible fixed assets

	Land and buildings	Plant & Machinery	Total
<b>Cost</b>			
At 28 February 2019	300,000	115,656	415,656
Additions	0	0	0
At 28 February 2020	<u>300,000</u>	<u>115,656</u>	<u>415,656</u>
<b>Depreciation</b>			
At 28 February 2019	0	71,742	71,742
Charge in the year	0	11,566	11,566
At 28 February 2020	<u>0</u>	<u>83,308</u>	<u>83,308</u>
<b>Net book Value</b>			
At 28 February 2019	<u>300,000</u>	<u>43,914</u>	<u>343,914</u>
At 28 February 2020	<u>300,000</u>	<u>32,348</u>	<u>332,348</u>

### 9 Creditors falling due within one year

	Total 2020 £	Total 2019 £
Other creditors	850	850
Accruals	420	420
	<u>1,270</u>	<u>1,270</u>

### 10 Creditors: amounts falling due after more than one year

	Total 2020 £	Total 2019 £
Related party loans	120,407	120,638
Other loans	46,200	53,900
	<u>166,607</u>	<u>174,538</u>

A loan from Software AG Stiftung of DM500,000 in 2001, in the form of a restricted covenant, guaranteed on the Foundation for Water's building for as long as it is used to support water related research and education in line with John Wilkes' work, and to be converted to a donation at a rate of 4% (£7,700) annually over 25 years on a straight line basis. The total as of 28 February 2020 is £46,200.

A mortgage is also held on the building, including accumulated interest, of £98,607 (2019 £98,838) by the family of a Trustee, Mr Thomas Wilkes. Interest is payable on the loan at 4.5% per annum.

A Trustee, Professor C Giorgetti, has made an interest free loan to the Foundation, totalling £21,800 (2019 £21,800).

# Stephen J Kettle & Associates Limited

Signed By

**AMELIA COE**

Date Signed	Wed, 04 Nov 2020 19:36:13 +0000
Name	Amelia Coe
Email	admin@foundationforwater.org
Printed Name	AMELIA COE
IP Address	2a02:c7f:de63:b500:981a:2cb5:4a06:aab4
Browser User Agent	Mozilla/5.0 (Macintosh; Intel Mac OS X 10_14_6) AppleWebKit/605.1.15 (KHTML, like Gecko) Version/13.0.4 Safari/605.1.15