

THE MOTHER AND CHILD FOUNDATION LIMITED

England & Wales · Charity number 1037513

Details

Status Registered

Legal form Charitable company

Company number [02920866](#)

Registered 1994-05-12

Register [View on the Charity Commission register](#)

Contact

Address 36 Regents Park Road
London
NW1 7SX

Phone 02077229996

Email michael.crawford@imperial.ac.uk

Website www.themotherandchildfoudnation.org.uk

Activities

Objects: 1.TO RELIEVE THE SICKNESS AND DISABILITY AND PRESERVE AND PROTECT THE HEALTH OF NEW-BORN INFANTS OF LOW BIRTH -WEIGHT. 2.TO ADVANCE THE EDUCATION OF THE MEDICAL PROFESSION, THE NURSING PROFESSION AND THE GENERAL PUBLIC, AND PARTICULARLY THE PARENTS OF SUCH CHILDREN CONCERNING LOW BIRTH-WEIGHT, ITS CAUSES AND EFFECTS. 3.TO PROMOTE OR ASSIST IN THE PROMOTION OF RESEARCH INTO CAUSES, PREVENTION, ALLEVIATION AND MANAGEMENT OF SUCH ILL HEALTH AND DISABILITY AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: The Mother and Child Foundation advocates protecting the health of the mother and her child and fostering supportive community action and research on the prevention and treatment of disorders that affect both mother and child.

Classification

- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

Geography

- Sudan
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£101,025	£99,411	-	-
2024-04-30	£65,131	£46,814	-	-
2023-04-30	£52,318	£72,971	-	-
2022-04-30	£66,095	£49,822	-	-
2021-04-30	£45,045	£47,672	-	-

Trustees

Name	Role	Appointed
ALEXANDER KEENE		2023-01-30
Dr Mark Richard JOHNSON		2025-07-13
Dr Rachel Gow PhD		2018-07-10
MICHAEL PIRKIS DIP AGRIC		
PROFESSOR MICHAEL ANGUS CRAWFORD		

THE MOTHER AND CHILD FOUNDATION LIMITED

England & Wales - Charity number 1037513

Accounts

Company No: 02920866

Charity No: 1037513

THE MOTHER AND CHILD FOUNDATION LIMITED

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

Hentons

Chartered Accountants

Ground Floor

31 Kentish Town Road

London

NW1 8NL

THE MOTHER AND CHILD FOUNDATION LIMITED

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THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

Reference and administrative details

Charity registration number: 1037513
Company registration number: 02920866

Registered office: Ground Floor, 31 Kentish Town Road
London
NW1 8NL

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees who served during the year and since the year end were as follows:

Professor M A Crawford PhD FRSB FRCPATH (Chairman)
R Keene OBE (Resigned 17 June 2025)
Dr Z Hassam MD FRCPATH
M D Pirkis Dip Agric
Dr R Gow MSc PhD
A Keene MA

Secretary

Dr R Gow MSc PhD

Independent examiner

S Richards
Hentons
Chartered Accountants
Ground Floor, 31 Kentish Town Road
London
NW1 8NL

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2025.

The legal and administrative information set out on page 1 forms part of this report. The trustees confirm that the annual report and the financial statements of the charity comply with the current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP FRS 102).

Structure, governance and management

Governing document

The Mother And Child Foundation is a charitable company limited by guarantee with no share capital, incorporated in England and Wales on 20 April 1994 and registered as a charity on 12 May 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

Some directors of the company are also trustees of the charity. The trustees provide a balance of expertise and knowledge ranging from the representation of parents and mothers to agronomists, science and medicine. The Foundation has no offices and does not employ staff, the work being done voluntarily.

Recruitment and appointment of the board of trustees

Trustees are recruited through personal contact, advertisement or a not for profit organisation.

Trustees induction and training

New trustees meet with the Chair and present members of the Board informally to discuss the working of the Foundation, its past, present and future commitments.

Risk Management

The trustees have examined the major risks (operational, financial and general) to which the company is exposed and confirm that appropriate steps are in place to mitigate these risks

The Foundation has no property and does not engage staff. All functions are voluntary, except for payment to our web master when requested.

All studies carried out on humans are before starting, covered by NHS ethical approval. The same applies to those conducted abroad where we insist on local ethical approval.

Objectives and activities for the public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities. The Foundation's primary goal is to foster good maternal health and prevent adverse pregnancy outcomes. Dissemination of the Foundation's work has been achieved by the publication in peer reviewed publications and its website <http://www.themotherandchildfoundation.org>

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

Achievements during this current financial year

The Foundation continued to support the studies being carried out at the Chelsea and Westminster Hospital Campus of Imperial College, by our Institute of Brain Chemistry and Human Nutrition (IBCHN www.ibchn.ac) in collaboration with Professor Mark Johnson, his staff and colleagues in the Human Reproduction. In addition, we were involved with colleagues in the USA who have mounted a claim against the US FDA over its false and dangerous advisory to limit the consumption of fish to no more than two meals a week during pregnancy because of the presence of methyl-mercury, a neurotoxin in fish. At no point did the FDA refer to the benefits. Japanese ladies have been eating fish practically every day of the week and sometimes more than once a day. They gave birth to the children who have grown up to have the best longevity, least major depression, least heart disease and common cancers of the industrialised populations. Not a scrap of evidence for neurotoxicity. Their children moreover, had a high IQ.

The problem is that this advisory has frightened women and put them off eating any fish or sea food during pregnancy. This means many children will have been born without their full genetic potential for mental abilities. A study in the Bristol Avon District of the UK, published in 2007 (Hibbeln et al), of over 14,000 pregnancies followed up the children to eight years of age. Measures of verbal reasoning power, motor function, behavioural and social scores all were higher the more fish and sea food eaten during the pregnancy. In their Lancet 2007 report they stated that this advisory “would do harm”.

At present mental health is in decline (see excerpts from the Scottish Report on Children below). The Flynn Effect is in reverse with a falling IQ and escalation of mental ill health.

Oman

We are especially pleased that our Omani PhD student Dr Mohammed Al Sinani, is following up his study with us in Oman testing the importance of docosahexaenoic acid (fish and sea food consumption) on maternal depression in pregnancy (see publication), Congratulations!

References:

Hibbeln JR, Davis JM, Steer C, Emmett P, Rogers I, Williams C, Golding J. Maternal seafood consumption in pregnancy and neurodevelopmental outcomes in childhood (ALSPAC study): an observational cohort study. *Lancet*. 2007 Feb 17;369(9561):578-85. doi: 10.1016/S0140-6736(07)60277-3. PMID: 17307104.

Hibbeln JR, Spiller P, Brenna JT, Golding J, Holub BJ, Harris WS, Kris-Etherton P, Lands B, Connor SL, Myers G, Strain JJ, Crawford MA, Carlson SE. (2019) Relationships between seafood consumption during pregnancy and childhood and neurocognitive development: Two systematic reviews. *Prostaglandins Leukot Essent Fatty Acids*. 2019 Dec;151:14-36. doi: 10.1016/j.plefa.2019.10.002. PMID: 31739098.

Spiller P, van Wijngaarden E, Adams HR, Strain JJ, McSorley EM, Mulhern MS, Conway MC, Yeates AJ, Carrington C, Bolger PM, Morgan KM, Taylor CM, Ralston NVC, Crawford MA, Hibbeln JR, Brenna JT, Myers GJ. Net effects explains the benefits to children from maternal fish consumption despite methylmercury in fish. *Neurotoxicology*. 2023 Oct 20;99:195-205. doi: 10.1016/j.neuro.2023.10.010. Epub ahead of print. PMID: 37866693.

Crawford MA, Sinclair AJ, Wang Y, Schmidt WF, Broadhurst CL, Dyal SC, Horn L, Brenna JT, Johnson MR. Docosahexaenoic Acid Explains the Unexplained in Visual Transduction. *Entropy (Basel)*. 2023 Nov 6;25(11):1520. doi: 10.3390/e25111520. PMID: 37998212; PMCID : MC10670429.

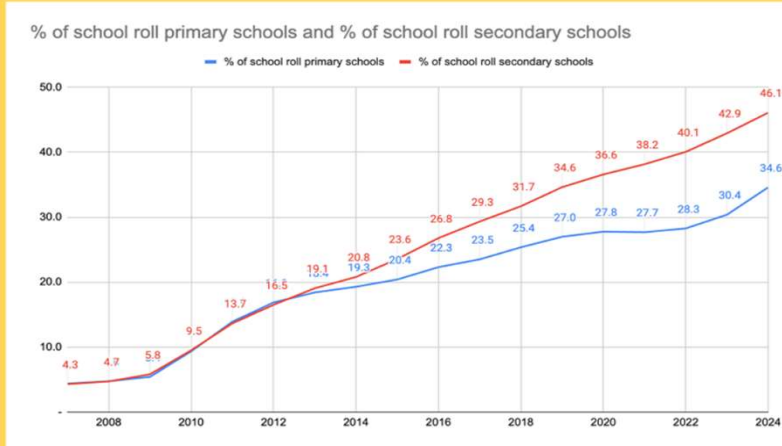
Mohammed Al Sinani, M. Johnson, M. A. Crawford, Mohammed Al Maqbali, Samir Al-Adawi. Depression and anxiety in the pregnant Omani population in relation to their fatty acid intake and levels. *Prostaglandins, Leukotrienes and Essential Fatty Acids* 204 (2025) 102668.

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

The Quantum Brain: The Untold Story of Docosahexaenoic 2 Acid's Role in Brain Evolution, Biophysics, and Cognition Michael A. Crawford 1, Lawrence A. Horn 2, Thomas Brenna 3, C. Leigh. Broadhurst 4, Simon C. Dyall 5, 4 Mark Johnson 1, Walter F. Schmidt 4, Andrew J. Sinclair 6, Manahel Thabet 7, and Yiqun Wang. Int. J. Mol. Sci. 2025, x, x. <https://doi.org/10.xxxx/xxxxx>

Children with additional needs



<https://www.gov.scot/publications/pupil-census-supplementary-statistics/>

AND AUTISM. Although a genetic contribution is claimed for susceptibility to autism. This steep rise in prevalence cannot be due to a changing genome: It is most likely the consequence of inadequate maternal/fetal nutrition. In our randomised trial of a docosahexaenoic and arachidonic acid supplement during pregnancy we saw enhancement of the corpus callosum. This part of the brain handles connectivity especially between the two hemispheres and is thought to be involved in autism.

PROBLEMS: AUTISM RATES



<https://www.gov.scot/publications/pupil-census-supplementary-statistics/>

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

Financial review

The Foundation has sufficient funds to operate for a further year. New funds are urgently needed.

In the year under review, the incoming resources was in excess of the resources expended by £1,614. At the balance sheet date, the reserves held was £26,837.

Reserve policy

The directors and trustees have continued the provision of £10,000 in the bank account at the National Westminster Bank.

Statement of trustees' responsibilities

The trustees (who are also directors of The Mother And Child Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Standards.

Company law 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 charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The number of such guarantees at 30 April 2025 was 6 (2024: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Small company provisions

The above report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the board of trustees on 28 January 2026 and signed on its behalf by



A Keene MA
Director and trustee

THE MOTHER AND CHILD FOUNDATION LIMITED

Independent examiner's report to the trustees of The Mother and Child Foundation Limited

I report to the charity trustees on my examination of the accounts of The Mother and Child Foundation Limited (the charity) for the year ended 30 April 2025, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

S Richards
Hentons
Chartered Accountants
Ground Floor, 31 Kentish Town Road
London NW1 8NL

28 January 2026

THE MOTHER AND CHILD FOUNDATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 APRIL 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations and gifts	2	70,331	-	70,331	64,821
<i>Income from charitable activities:</i>					
Medical research projects	3	-	29,988	29,988	-
Investment income	4	706	-	706	310
Total income		71,037	29,988	101,025	65,131
Expenditure					
<i>Expenditure on charitable activities:</i>					
Medical research projects	6	1,630	97,781	99,411	46,814
Total expenditure		1,630	97,781	99,411	46,814
Net income / (expenditure) and net movement in funds for the year		69,407	(67,793)	1,614	18,317
Reconciliation of funds:					
Total funds brought forward		110,861	(85,638)	25,223	6,906
Total funds carried forward	9	180,268	(153,431)	26,837	25,223

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds is shown in note 9 to the financial statements.

The notes on pages 9 to 13 form part of these accounts.

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Cash at bank and in hand		27,565		26,491	
Total current assets		27,565		26,491	
Liabilities					
Creditors falling due within one year	8	(728)		(1,268)	
Net current assets			26,837		25,223
Total assets less current liabilities			26,837		25,223
The funds of the charity:					
Unrestricted funds	9		180,268		110,861
Restricted deficit	9		(153,431)		(85,638)
Total charity funds			26,837		25,223

For the year ended 30 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

The financial statements on page 7 to 13 were approved by the board of directors and trustees on 28 January 2026 and signed on its behalf by:



A Keene MA
Director and trustee

Company registration no: 02920866

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity has taken advantage of the disclosure exemption, otherwise requiring a Statement of Cash Flows, as permitted by Update Bulletin 1.

The Mother And Child Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of reserves and further guarantee of support up to £60,000 if needed.

(c) Funds accounting

Funds held by the charity are:

Unrestricted funds: these are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds: are subjected to restrictions on their expenditure imposed by the donor or where funds have been raised for a specific purpose.

(d) Income

All incoming resources receivable during the year are accounted for in the Statement of Financial Activities. The following specific policies are applied to particular categories of income:

Voluntary income: includes donations and gifts that provide core funding or are of a general nature is recognised where the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured with sufficient reliability.

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

Income from charitable activities: includes income received under contract or where entitlement to grant funding is subject to specific conditions and is recognised as earned. Grant income included in this category provides funding to support the undertaking of activities and is recognised where there is entitlement, it is probable that the income will be received and the amount can be measured with sufficient reliability.

(e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Charitable activities: include expenditure associated with medical research projects and include both the direct costs and support costs relating to these activities.

Support costs: include central functions and have been allocated to activity cost categories to reflect the use of resources. Costs relating to a particular activity are allocated directly; they also include governance costs associated with the constitutional and statutory requirements of the charity.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations	47,955	-	47,955	64,821
Gift aid repayments	22,376	-	22,376	-
	70,331	-	70,331	64,821
	70,331	-	70,331	64,821

During the year, the charity received donations of £22,955 (2024: £20,821) from Friends of the Mother and Child Foundation Inc. (US).

3 Income resources from charitable activities

The income was primarily from grants to undertake medical research projects.

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Grants receivable	-	29,988	29,988	-

During the year £28,988 (2024: £nil) was received from Funo Health Co. Ltd, China. The funds were used solely in medical research, training, diagnosis or treatment.

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

4 Investment income

The charity's investment income arises from bank interest receivable.

	2025	2024
	£	£
Bank interest receivable	706	310
	706	310
	706	310

5 Allocation of support and governance costs

The charity allocates its support costs as shown below. Support costs are allocated on a basis consistent with the use of resources and identifies those costs which relate to the governance function.

	Support Costs	Governance Costs	Total
	£	£	£
Bank charges	-	140	140
Independent examiner's fee	-	1,740	1,740
Other costs	-	(250)	(250)
	-	1,630	1,630
	-	1,630	1,630

6 Analysis of expenditure on charitable activities

The charity undertakes direct charitable activities for medical research projects.

		£
Imperial College - IBCHN		97,781
Governance costs	<i>Note 5</i>	1,630
		99,411
		99,411

(IBCHN - Institute of Brain Chemistry and Human Nutrition)

7 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

THE MOTHER AND CHILD FOUNDATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors and accruals	728	1,268
	728	1,268
	728	1,268

9 Movement in funds

	Opening balance	Movement in resources		Transfer between funds	Closing balance
	£	Income £	Expenditure £	£	£
Unrestricted funds					
General funds	110,861	71,037	1,630	-	180,268
Restricted funds					
Grants and donations	(85,638)	29,988	97,781	-	(153,431)
Total funds	25,223	101,025	99,411	-	26,837
	25,223	101,025	99,411	-	26,837

10 Purposes of restricted funds

Grants and donations receivable were used for the studies on maternal and child nutrition and health.

11 Analysis of net assets between funds

	Net current assets	Total
	£	£
Unrestricted funds	180,268	180,268
Restricted deficit	(153,431)	(153,431)
	26,837	26,837
	26,837	26,837

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

12 Trustees' remuneration

The trustees received no remuneration or benefits in kind during the year.

13 Related party transactions

During the year, the following trustees made donations to the charity:

	2025	2024
	£	£
Professor M A Crawford	25,000	44,000

At the balance sheet date, the charity owed Professor M A Crawford £nil (2024: £nil).

THE MOTHER AND CHILD FOUNDATION LIMITED

England & Wales - Charity number 1037513

Accounts

Company No: 02920866

Charity No: 1037513

THE MOTHER AND CHILD FOUNDATION LIMITED

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

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THE MOTHER AND CHILD FOUNDATION LIMITED

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THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

Reference and administrative details

Charity registration number: 1037513
Company registration number: 02920866

Registered office Ground Floor, 31 Kentish Town Road
London
NW1 8NL

Directors and trustees

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The trustees who served during the year and since the year end were as follows:

Professor M A Crawford PhD FRSB FRCPATH (Chairman)
R Keene OBE
Dr Z Hassam MD FRCPATH
M D Pirkis Dip Agric
Dr R Gow MSc PhD
A Keene MA

Secretary

Dr R Gow MSc PhD

Independent examiner

J Davies
Hentons
Chartered Accountants
Ground Floor, 31 Kentish Town Road
London
NW1 8NL

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2024.

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Structure, governance and management

Governing document

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Some directors of the company are also trustees of the charity. The trustees provide a balance of expertise and knowledge ranging from the representation of parents and mothers to agronomists, science and medicine. The Foundation has no offices and does not employ staff, the work being done voluntarily.

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Risk Management

The trustees have examined the major risks (operational, financial and general) to which the company is exposed and confirm that appropriate steps are in place to mitigate these risks

In the present situation, we have funds underwritten for 12 months but the high cost of the recent clinical trial, combined with the loss of three trustees and our sponsor, has left the Foundation with a need to seek new trustees and new funding urgently.

The Foundation has no property and does not engage staff. All functions are voluntary, except for payment to our web master when requested.

All studies carried out on humans are before starting, covered by NHS ethical approval. The same applies to those conducted abroad where we insist on local ethical approval.

Objectives and activities for the public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities. The Foundation's primary goal is to foster good maternal health and prevent adverse pregnancy outcomes. Dissemination of the Foundation's work has been achieved by the publication in peer reviewed publications and its web site <http://www.themotherandchildfoundation.org>

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

Achievements during this current financial year

The Foundation continued to support the seminal work being carried out at the Chelsea and Westminster Hospital Campus from where three important peer reviewed papers were published. *Reference 1* describes how the placenta selects fatty nutrients which the foetus requires for the post-natal development of the brain. These are arachidonic (ARA), adrenic (ADR) and docosahexaenoic (DHA) acids. They are derived from parent fatty acids which cannot be made in the body and so are essential in the diet. These are linoleic acid which occur in seeds and seed oils, and α -linolenic acid which occur in the green aspect of plants. Linoleic acid is the precursor of ARA and ADR, while α -linolenic acid is the precursor of DHA (the latter two being omega-3 fatty acids). The Foundation's research has shown that the placenta only chooses to pass ARA, ADR and DHA to the foetus and severely reduces the proportions of the two precursors.

The biological conversion of the parent linoleic and α -linolenic acids to ARA and DHA is a slow process so clearly Nature is choosing the ready made ARA and DHA for the rapidly growing foetus which, in humans, the priority is the brain. During human foetal development the brain uses 70% of all the energy delivered by the mother for its growth. The majority of brain cells divide before birth which means maternal nutrition and health is critical for the future mental health of the child. Any disruption, disturbance, or damage during this period is irreparable. Hence it is important that the mother is well nourished both before and during pregnancy. ARA comes from land-based animal products but they have little DHA. The marine food web is rich in the omega-3, and DHA in particular derived from the extensive photosynthesis of the flora and phytoplankton. A fact known by us all but seldom thought about is that the brain evolved where only marine nutrients were available for its growth, function and evolution. Hence seafoods are especially important. In the UK the per capita fish landings fell by 40% from 1950 to 2019. This is the most likely explanation for the escalation of mental ill-health. The Children's Society claimed in 2024, that the referrals to the NHS for mental ill-health increased three fold in the last three years. Between 2005-2013 there were two EU, two UK and an independent audits of the cost of ill health. All five had brain disorders at the top of the list.

It will not just be the lack of DHA that is important in loss of fisheries due to pollution and ignorance in planning and policy-making that is causing this loss of brain capital. Fish and sea foods are rich in B12, other B vitamins and in particular trace elements. Copper, iron, manganese, zinc and selenium are used by enzymes in the brain to protect against peroxidation. The adult brain uses 20% of the energy consumed but is only 2% for the body. Both ARA and DHA are highly susceptible to peroxidation. Hence the whole seafood package is important for brain development prenatally and brain health throughout life.

Reference 2 indicates the international concern regarding the importance of maternal nutrition, with special treatment of the importance of seafood to pregnancy outcomes. In particular, it responds to the concern of the FDA-USA of mercury in fish and neurotoxicity for which there is no science base and the evidence is consistently of benefit to maternal and foetal health including brain health for the new born.

Reference 3 offers an explanation for the universal presence of high proportions of DHA in the retina and especially the photoreceptors. As early as 1973, Gene Anderson, then at the Cullen Eye Research Institute, Houston, Texas, showed that experimental deficiency of DHA in the retina interfered with the electrical properties involved in vision. Reference 3 now brings that evidence forward and offers a plausible explanation based on the quantum mechanical properties of the six methylene interrupted double bonds of DHA. This explains an important question raised by George Wald's Nobel Prize acceptance speech in which he commented that the explanation for photon reception and vision did not explain the speed of information transfer to the brain.

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

Publications

Reference 1: Crawford MA, Sinclair AJ, Hall B, Ogundipe E, Wang Y, Bitsanis D, Djahanbakhch OB, Harbige L, Ghebremeskel K, Golfetto I, Moodley T, Hassam A, Sassine A, Johnson MR: "The imperative of arachidonic acid in early human development". *Prog Lipid Res.* 2023 Nov 6;25(11):1520. doi: 10.3390/e25111520. PMID: 37998212; PMCID: PMC10670429.

Reference 2: Spiller P, van Wijngaarden E, Adams HR, Strain JJ, McSorley EM, Mulhern MS, Conway MC, Yeates AJ, Carrington C, Bolger PM, Morgan KM, Taylor CM, Ralston NVC, Crawford MA, Hibbeln JR, Brenna JT, Myers GJ: "Net effects explains the benefits to children from maternal fish consumption despite methylmercury in fish". *Neurotoxicology.* 2023 Oct 20; 99:195-205. doi: 10.1016/i.neuro.2023.10.010 Epub ahead of print. PMID: 37866693.

Reference 3: Crawford MA, Sinclair AJ, Wang Y, Schmidt WF, Broadhurst CL, Dyal SC, Horn L, Brenna JT, Johnson MR: "Docosahexaenoic Acid Explains the Unexplained in Visual Transduction". *Entropy (Basel).* 2023 Nov 6;25(11):1520. doi: 10.3390/e25111520. PMID: 37998212; PMCID: PMC10670429.

Future

At Chelsea and Westminster Hospital the focus is to raise the funds to test our discoveries of the lipid malnutrition in preterm births with its irreparable, associated developmental disorders of the brain. The plan is to follow the leads from the study of 300 pregnancies which provided data positioning red cell membrane oleic acid as a powerful predictor of preterm birth. The data on the membrane also indicated that a poor status for arachidonic and docosahexaenoic acid are likely involved in the causation of neurovascular disorders associated with very preterm births. A study of 5,000 pregnancies is planned to provide the evidence leading to preventive strategies.

In addition to progressing the Foundation's contacts in India and Pakistan, with India having the highest prevalence of low birthweights and preterm births globally. This will be having a deleterious impact on brain capital affecting social and economic costs.

Appointed on 24th January 2024, a House of Lords Committee has just published its report: "Preterm Birth: reducing risks and improving lives". This is a FIRST and highly important report. Preterm birth carries the highest risk of prenatal disorders of brain development which are irreparable leading to a life of physical and mental disabilities. In the committee report Professor Asma Khalil "highlighted that the challenge of the current two-step approach to screening is that most women who go on to give birth preterm do not have the risk factors that are assessed at the initial booking appointment".

The Foundation's research at Chelsea and Westminster Hospital has uncovered a powerful predictor of preterm birth in the fatty acid composition of the mother's red blood cells when she reports for the initial booking for pregnancy care. By identifying those who are at risk it would then be plausible to have targeted science-based intervention to prevent preterm birth, and with it, prevent the irreparable brain disorders closely associated with prematurity. A recent Cochrane review of the studies done reported that DHA prevented 11% of preterm births and 42% of very preterm births, which is a group at highest risk for brain disorders including cerebral palsy.

There is now need to develop similar predictors for stunting, or disorders of the prenatal brain so as to prevent prematurity and the life long disorder of brain function. The Foundation's work is crucial to prenatal brain development as well as brain health throughout life.

The House of Lords PreTerm Birth Committee Report:

<https://publications.parliament.uk/pa/ld5901/ldselect/ldpreterm/30/30.pdf>

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

References:

M.A. Crawford, Y. Wang, D. E. Marsh, M. R. Johnson, E. Ogundipe, A. Ibrahim, H. Rajkumar, S. Kowsalya, K.S.D. Kothapalli, J.T. Brenna, (2022) Neurodevelopment, nutrition and genetics.

2. A contemporary retrospective on neurocognitive health on the occasion of the 100th anniversary of the National Institute of Nutrition, Hyderabad, India, Prostaglandins, Leukotrienes and Essential Fatty Acids 180, (2022). 102427, ISSN 0952-3278, <https://doi.org/10.1016/j.plefa.2022.102427>

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4. Book - published 2023, "The Shrinking Brain" by Crawford and Marsh.

Financial review

The Foundation has sufficient funds to operate for a further year. New funds are urgently needed.

In the year under review, the incoming resources was in excess of the resources expended by £18,317. At the balance sheet date, the reserves held was £25,223.

Reserve policy

The directors and trustees have continued the provision of £10,000 in the bank account at the National Westminster Bank.

Statement of trustees' responsibilities

The trustees (who are also directors of The Mother And Child Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Standards.

Company law 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 charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiner is unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiner.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The number of such guarantees at 30 April 2024 was 6 (2023: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Small company provisions

The above report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the board of trustees on 20 January 2025 and signed on its behalf by

Professor M A Crawford PhD FRSB FRCPath
Director and trustee

THE MOTHER AND CHILD FOUNDATION LIMITED

Independent examiner's report to the trustees of The Mother and Child Foundation Limited

I report to the charity trustees on my examination of the accounts of The Mother and Child Foundation Limited (the charity) for the year ended 30 April 2024, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

J Davies
Hentons
Chartered Accountants
Ground Floor, 31 Kentish Town Road
London NW1 8NL

20 January 2025

THE MOTHER AND CHILD FOUNDATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 APRIL 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and gifts	2	64,821	-	64,821	43,318
<i>Income from charitable activities:</i>					
Medical research projects	4	-	-	-	9,000
Investment income	3	310	-	310	-
Total income		65,131	-	65,131	52,318
Expenditure					
<i>Expenditure on charitable activities:</i>					
Medical research projects	6	2,056	44,758	46,814	72,971
Total expenditure		2,056	44,758	46,814	72,971
Net income / (expenditure) and net movement in funds for the year		63,075	(44,758)	18,317	(20,653)
Reconciliation of funds:					
Total funds brought forward		47,786	(40,880)	6,906	27,559
Total funds carried forward	9	110,861	(85,638)	25,223	6,906

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds is shown in note 9 to the financial statements.

The notes on pages 10 to 14 form part of these accounts.

THE MOTHER AND CHILD FOUNDATION LIMITED

BALANCE SHEET 30 APRIL 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Cash at bank and in hand		26,491		9,042	
Total current assets		26,491		9,042	
Liabilities					
Creditors falling due within one year	8	(1,268)		(2,136)	
Net current assets					
			25,223		6,906
Total assets less current liabilities					
			25,223		6,906
The funds of the charity:					
Unrestricted funds	9		110,861		47,786
Restricted (deficit)/funds	9		(85,638)		(40,880)
Total charity funds					
			25,223		6,906

For the year ended 30 April 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

The financial statements on page 8 to 14 were approved by the board of directors and trustees on 20 January 2025 and signed on its behalf by:

Professor M A Crawford PhD FRSB FRCPath
Director and trustee

Company registration no: 02920866

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity has taken advantage of the disclosure exemption, otherwise requiring a Statement of Cash Flows, as permitted by Update Bulletin 1.

The Mother And Child Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of reserves and further guarantee of support up to £60,000 if needed.

(c) Funds accounting

Funds held by the charity are:

Unrestricted funds: these are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds: are subjected to restrictions on their expenditure imposed by the donor or where funds have been raised for a specific purpose.

(d) Income

All incoming resources receivable during the year are accounted for in the Statement of Financial Activities. The following specific policies are applied to particular categories of income:

Voluntary income: includes donations and gifts that provide core funding or are of a general nature is recognised where the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured with sufficient reliability.

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

Income from charitable activities: includes income received under contract or where entitlement to grant funding is subject to specific conditions and is recognised as earned. Grant income included in this category provides funding to support the undertaking of activities and is recognised where there is entitlement, it is probable that the income will be received and the amount can be measured with sufficient reliability.

(e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Charitable activities: include expenditure associated with medical research projects and include both the direct costs and support costs relating to these activities.

Support costs: include central functions and have been allocated to activity cost categories to reflect the use of resources. Costs relating to a particular activity are allocated directly; they also include governance costs associated with the constitutional and statutory requirements of the charity.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	64,821	-	64,821	42,148
Gift aid repayments	-	-	-	1,170
	64,821	-	64,821	43,318
	64,821	-	64,821	43,318

During the year, the charity received donations of £20,821 (2023: £nil) from Friends of the Mother and Child Foundation Inc. (US).

3 Investment income

The charity's investment income arises from bank interest receivable.

	2024 £	2023 £
Bank interest receivable	310	4
	310	4
	310	4

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

4 Income resources from charitable activities

The income was primarily from grants to undertake medical research projects.

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Grants receivable	-	-	-	9,000
	-	-	-	9,000

During the year £nil (2023: £9,000) was received from Suntory, Japan. The funds were used solely in medical research, training, diagnosis or treatment.

5 Allocation of support and governance costs

The charity allocates its support costs as shown below. Support costs are allocated on a basis consistent with the use of resources and identifies those costs which relate to the governance function.

	Support Costs £	Governance Costs £	Total £
Bank charges	-	64	64
Independent examiner's fee	-	1,680	1,680
Other costs	-	312	312
	-	2,056	2,056
	-	2,056	2,056

6 Analysis of expenditure on charitable activities

The charity undertakes direct charitable activities for medical research projects.

	£
Imperial College - IBCHN	44,758
Governance costs	<i>Note 5</i> 2,056
	46,814
	46,814

(IBCHN - Institute of Brain Chemistry and Human Nutrition)

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

7 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	1,268	2,136
	1,268	2,136
	1,268	2,136

9 Movement in funds

	Opening balance	Movement in resources Income	Expenditure	Transfer between funds	Closing balance
	£	£	£	£	£
Unrestricted funds					
General funds	47,786	65,131	2,056	-	110,861
Restricted funds					
Grants and donations	(40,880)	-	44,758	-	(85,638)
	6,906	65,131	46,814	-	25,223
	6,906	65,131	46,814	-	25,223

10 Purposes of restricted funds

Grants and donations receivable were used for the studies on maternal and child nutrition and health.

11 Analysis of net assets between funds

	Net current assets	Total
	£	£
Unrestricted funds	110,861	110,861
Restricted deficit	(85,638)	(85,638)
	25,223	25,223
	25,223	25,223

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

12 Trustees' remuneration

The trustees received no remuneration or benefits in kind during the year.

13 Related party transactions

During the year, the following trustees made donations to the charity:

	2024	2023
	£	£
Professor M A Crawford	44,000	42,000

At the balance sheet date, the charity owed Professor M A Crawford £nil (2023: £nil).

THE MOTHER AND CHILD FOUNDATION LIMITED

England & Wales - Charity number 1037513

Accounts

Company No: 02920866

Charity No: 1037513

THE MOTHER AND CHILD FOUNDATION LIMITED

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

Hentons

Chartered Accountants

Ground Floor

31 Kentish Town Road

London

NW1 8NL

THE MOTHER AND CHILD FOUNDATION LIMITED

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THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

Reference and administrative details

Charity registration number: 1037513
Company registration number: 02920866

Registered office
Ground Floor, 31 Kentish Town Road
London
NW1 8NL

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees who served during the year and since the year end were as follows:

R Keene OBE (Chairman)
Professor M A Crawford PhD FRSB FRCPath (Research Director)
Dr R E Lister PhD FRSB (Deceased 28 October 2021)
Dr Z Hassam MD FRCPath
M D Pirkis Dip Agric
Rev S H House (Deceased 14 August 2022)
Dr R Gow MSc PhD
A Keene MA (Appointed 19 August 2022)

Secretary

Dr R Gow MSc PhD

Independent examiner

J Davies
Hentons
Chartered Accountants
Ground Floor, 31 Kentish Town Road
London
NW1 8NL

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023.

The legal and administrative information set out on page 1 forms part of this report. The trustees confirm that the annual report and the financial statements of the charity comply with the current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP FRS 102).

Structure, governance and management

Governing document

The Mother And Child Foundation is a charitable company limited by guarantee with no share capital, incorporated in England and Wales on 20 April 1994 and registered as a charity on 12 May 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

The directors of the company are also trustees of the charity. The trustees provide a balance of expertise and knowledge ranging from the representation of parents and mothers to agronomists, science and medicine. The Foundation has no offices and does not employ staff, the work being done voluntarily.

Recruitment and appointment of the board of trustees

Trustees are recruited through personal contact, advertisement or a not for profit organisation.

Trustees induction and training

New trustees meet with the Chair and present members of the Board informally to discuss the working of the Foundation, its past, present and future commitments.

Risk Management

The trustees have examined the major risks (operational, financial and general) to which the company is exposed and confirm that appropriate steps are in place to mitigate these risks.

In the present situation, we have funds underwritten for 12 months. The Foundation has no property and does not engage staff. All functions are voluntary, except for payment to our web master when requested. All studies funded by the Foundation on humans are before starting, covered by NHS ethical approval. The same applies to those conducted abroad where we insist on local ethical approval.

Objectives and activities for the public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities. The Foundation's primary goal is to foster good maternal health and prevent adverse pregnancy outcomes. Dissemination of the Foundation's work has been achieved by the publication in peer reviewed publications and its web site <http://www.themotherandchildfoundation.org>

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

Achievements during this current financial year

The Foundation continued to support the seminal work being carried out at the Chelsea and Westminster Hospital Campus of Imperial College. The study of 300 pregnancies was ended in 2019, but analysis of the large data set, was still in progress giving rise to the paper above describing, for the first time the full importance of arachidonic acid during the progress of pregnancy. Arachidonic acid is the major membrane acyl component of the placenta, the developing cardiovascular and immune systems in the growing fetus system. Docosahexaenoic acid is of course critically important, for the developing central and peripheral nervous systems. We have followed up our contribution to the Centenary of the National Institute of Nutrition in Hyderabad, India. Professor Crawford, our research director, was contacted by Professor S Kowsalya following his presentation seeking a possible research collaboration, with her University in Coimbatore. Having visited Coimbatore previously and met Avinashilingan who created and funded the Women's University in Coimbatore we were enthusiastic to follow up this suggestion. South India has the highest prevalence of preterm births globally. The first question is to identify the reasons, then to put in place preventive measures of cell regulating substances called eicosanoids which support good blood flow, control blood pressure, and serve the response to injury with inflammation recruiting white cells to the site of damage and then helping resolve the injury. It is a major structural component of the tissues involved in organogenesis following the implantation of the fertilised ovum in for example, the developing cardiovascular and immune systems, and the placenta responsible for nourishing the fetus. Then it is involved as a major component of the cell membranes growing to form fetal organogenesis and fetal growth itself.

Future

The work in the East-end of London, the Sudan, China and at Imperial College, sponsored by the Foundation, has led to identification of the specific nutritional requirements for brain development during pregnancy and lactation. This will help prevent low birthweight, preterm birth and hence the brain disorders to which children of such adverse pregnancy outcomes are at high risk. The escalation of mental ill health and decline in IQ since 1950 demands the application of knowledge on the nutrition and health of the mother and the brain to be put into practice. Despite five audits of the cost of ill health in the EU and UK from 2005 to 2013, placing brain disorders at the top of the list, there has been no response. In March 2023, the European Federation of European Neuroscientists, proclaimed brain health is now a global emergency. Despite the sad loss of our sponsor and five trustees it is important that the Foundation recovers with a search for new funds to extend the work in Africa, India and at Chelsea and Westminster Hospital and our collaborators to bring home the evidence to help secure brain health, especially for the children yet to be born.

In addition to progressing the contact in Coimbatore, there is also a suggestion of applying the same approach of discovery and prevention in Pakistan which has a similar high prevalence of low birthweights and preterm births as in South India.

It is sad to relate that recently, four of our trustees have died. Major Christopher Robinson, Lord Rea, Robert Lister (our treasurer), and the Rev. Simon House. None were Covid related. Our thoughts are with their families and friends. Alexander Keene is now our treasurer.

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

References:

M.A. Crawford, Y. Wang, D. E. Marsh, M. R. Johnson, E. Ogundipe, A. Ibrahim, H. Rajkumar, S. Kowsalya, K.S.D. Kothapalli, J.T. Brenna, (2022) Neurodevelopment, nutrition and genetics.

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The directors and trustees have continued the provision of £10,000 in the bank account at the National Westminster Bank.

Statement of trustees' responsibilities

The trustees (who are also directors of The Mother And Child Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Standards.

Company law 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 charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiner is unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiner.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The number of such guarantees at 30 April 2023 was 6 (2022: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Small company provisions

The above report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the board of trustees on 27 January 2024 and signed on its behalf by

Professor M A Crawford PhD FRSB FRCPath
Director and trustee

THE MOTHER AND CHILD FOUNDATION LIMITED

Independent examiner's report to the trustees of The Mother and Child Foundation Limited

I report to the charity trustees on my examination of the accounts of The Mother and Child Foundation Limited (the charity) for the year ended 30 April 2023, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

J Davies
Hentons
Chartered Accountants
Ground Floor, 31 Kentish Town Road
London NW1 8NL

27 January 2024

THE MOTHER AND CHILD FOUNDATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 APRIL 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations and gifts	2	43,318	-	43,318	47,091
<i>Income from charitable activities:</i>					
Medical research projects	4	-	9,000	9,000	19,000
Investment income	3	-	-	-	4
Total income		43,318	9,000	52,318	66,095
Expenditure					
<i>Expenditure on charitable activities:</i>					
Medical research projects	6	1,852	71,119	72,971	49,822
Total expenditure		1,852	71,119	72,971	49,822
Net income / (expenditure) and net movement in funds for the year		41,466	(62,119)	(20,653)	16,273
Reconciliation of funds:					
Total funds brought forward		6,320	21,239	27,559	11,286
Total funds carried forward	9	47,786	(40,880)	6,906	27,559

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds is shown in note 11 to the financial statements.

The notes on pages 9 to 13 form part of these accounts.

THE MOTHER AND CHILD FOUNDATION LIMITED

BALANCE SHEET 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Cash at bank and in hand		9,042		29,407	
Total current assets		9,042		29,407	
Liabilities					
Creditors falling due within one year	8	(2,136)		(1,848)	
Net current assets					
			6,906		27,559
Total assets less current liabilities					
			6,906		27,559
The funds of the charity:					
Unrestricted funds	9		47,786		6,320
Restricted (deficit)/funds	9		(40,880)		21,239
Total charity funds					
			6,906		27,559

For the year ended 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

The financial statements on page 7 to 13 were approved by the board of directors and trustees on 27 January 2024 and signed on its behalf by:

Professor M A Crawford PhD FRSB FRCPath
Director and trustee

Company registration no: 02920866

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity has taken advantage of the disclosure exemption, otherwise requiring a Statement of Cash Flows, as permitted by Update Bulletin 1.

The Mother And Child Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of reserves and further guarantee of support up to £60,000 if needed.

(c) Funds accounting

Funds held by the charity are:

Unrestricted funds: these are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds: are subjected to restrictions on their expenditure imposed by the donor or where funds have been raised for a specific purpose.

(d) Income

All incoming resources receivable during the year are accounted for in the Statement of Financial Activities. The following specific policies are applied to particular categories of income:

Voluntary income: includes donations and gifts that provide core funding or are of a general nature is recognised where the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured with sufficient reliability.

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

Income from charitable activities: includes income received under contract or where entitlement to grant funding is subject to specific conditions and is recognised as earned. Grant income included in this category provides funding to support the undertaking of activities and is recognised where there is entitlement, it is probable that the income will be received and the amount can be measured with sufficient reliability.

(e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Charitable activities: include expenditure associated with medical research projects and include both the direct costs and support costs relating to these activities.

Support costs: include central functions and have been allocated to activity cost categories to reflect the use of resources. Costs relating to a particular activity are allocated directly; they also include governance costs associated with the constitutional and statutory requirements of the charity.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	42,148	-	42,148	39,560
Gift aid repayments	1,170	-	1,170	7,531
	<u>43,318</u>	<u>-</u>	<u>43,318</u>	<u>47,091</u>

During the year, the charity received donations of £nil (2022: £34,500) from Friends of the Mother and Child Foundation Inc. (US).

3 Investment income

The charity's investment income arises from bank interest receivable.

	2023 £	2022 £
Bank interest receivable	-	4
	<u>-</u>	<u>4</u>

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

4 Income resources from charitable activities

The income was primarily from grants to undertake medical research projects.

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants receivable	-	9,000	9,000	19,000

During the year £9,000 (2022: £9,000) was received from Suntory, Japan. The funds were used solely in medical research, training, diagnosis or treatment.

5 Allocation of support and governance costs

The charity allocates its support costs as shown below. Support costs are allocated on a basis consistent with the use of resources and identifies those costs which relate to the governance function.

	Support Costs £	Governance Costs £	Total £
Bank charges	-	4	4
Independent examiner's fee	-	1,560	1,560
Other costs	-	288	288
	-	1,852	1,852

6 Analysis of expenditure on charitable activities

The charity undertakes direct charitable activities for medical research projects.

	£
Imperial College - IBCHN	71,119
Governance costs	<i>Note 5</i> 1,852
	72,971

(IBCHN - Institute of Brain Chemistry and Human Nutrition)

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

7 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	2,136	1,848
	2,136	1,848
	2,136	1,848

9 Movement in funds

	Opening balance	Movement in resources		Transfer between funds	Closing balance
	£	Income £	Expenditure £	£	£
Unrestricted funds					
General funds	6,320	43,318	1,852	-	47,786
Restricted funds					
Grants and donations	21,239	9,000	71,119	-	(40,880)
	27,559	52,318	72,971	-	6,906
	27,559	52,318	72,971	-	6,906

10 Purposes of restricted funds

Grants and donations receivable were used for the studies on maternal and child nutrition and health.

11 Analysis of net assets between funds

	Net current assets	Total
	£	£
Unrestricted funds	47,786	47,786
Restricted deficit	(40,880)	(40,880)
	6,906	6,906
	6,906	6,906

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

12 Trustees' remuneration

The trustees received no remuneration or benefits in kind during the year.

13 Related party transactions

During the year, the following trustees made donations to the charity:

	2023	2022
	£	£
Professor M A Crawford	42,000	4,640

At the balance sheet date, the charity owed Professor M A Crawford £nil (2022: £nil).

THE MOTHER AND CHILD FOUNDATION LIMITED

England & Wales - Charity number 1037513

Accounts

Company No: 02920866
Charity No: 1037513

THE MOTHER AND CHILD FOUNDATION LIMITED
(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

Hentons
Chartered Accountants
Ground Floor
31 Kentish Town Road
London
NW1 8NL

THE MOTHER AND CHILD FOUNDATION LIMITED

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THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

Reference and administrative details

Charity registration number: 1037513
Company registration number: 02920866

Registered office 7 Torriano Mews
London
NW5 2RZ

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees who served during the year and since the year end were as follows:

R Keene OBE (Chairman)
Professor M A Crawford PhD FRSB FRCPATH (Research Director)
Dr R E Lister PhD FRSB
Dr Z Hassam MD FRCPATH
M D Pirkis Dip Agric
Rev S H House (Deceased 14 August 2022)
Dr R Gow MSc PhD

Secretary

Dr R Gow MSc PhD

Independent examiner

J Davies
Hentons
Chartered Accountants
Ground Floor, 31 Kentish Town Road
London
NW1 8NL

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2022.

The legal and administrative information set out on page 1 forms part of this report. The trustees confirm that the annual report and the financial statements of the charity comply with the current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP FRS 102).

Structure, governance and management

Governing document

The Mother And Child Foundation is a charitable company limited by guarantee with no share capital, incorporated in England and Wales on 20 April 1994 and registered as a charity on 12 May 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

The directors of the company are also trustees of the charity. The trustees provide a balance of expertise and knowledge ranging from the representation of parents and mothers to agronomists, science and medicine. The Foundation has no offices and does not employ staff, the work being done voluntarily.

Recruitment and appointment of the board of trustees

Trustees are recruited through personal contact, advertisement or a not for profit organisation.

Trustees induction and training

New trustees meet with the Chair and present members of the Board informally to discuss the working of the Foundation, its past, present and future commitments.

Risk Management

The trustees have examined the major risks (operational, financial and general) to which the company is exposed and confirm that appropriate steps are in place to mitigate these risks.

In the present situation, we have funds underwritten for 12 months. The Foundation has no property and does not engage staff. All functions are voluntary, except for payment to our web master when requested. All studies funded by the Foundation on humans are before starting, covered by NHS ethical approval. The same applies to those conducted abroad where we insist on local ethical approval.

Objectives and activities for the public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities. The Foundation's primary goal is to foster good maternal health and prevent adverse pregnancy outcomes. Dissemination of the Foundation's work has been achieved by the publication in peer reviewed publications and its web site <http://www.themotherandchildfoundation.org>

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

Achievements during this current financial year

The Foundation continued to support the seminal work being carried out at the Chelsea and Westminster Hospital Campus of Imperial College. The study of 300 pregnancies was ended in 2019, but analysis of the large data set, is still on going. Our researchers have discovered the reason why enhancement of the brain from an omega 3 supplement only enhanced the development of certain regions of the brain in the boys and not the girls. The evidence suggest the reason to be that the reproductive system of the girls is more dependent on arachidonic acid than DHA. A paper, now published, presents the details (1) of what is an important observation. Much attention has been given to omega 3. The omega 6 have been considered dangerous because of their inflammatory properties. However, the data from the Chelsea and Westminster Hospital Group makes a case for arachidonic acid as critically important to reproduction. A paper making this case is in progress and will be submitted to a peer reviewed science journal (2). This new evidence is of importance because it is little recognised that arachidonic acid is a major component of brain cells, particularly in the astrocytes. It is also the parent of a group of cell regulating substances called eicosanoids which support good blood flow, control blood pressure and serve the response to injury with inflammation recruiting white cells to the site of damage and then helping resolve the injury. It is a major structural component of the tissues involved in organogenesis following the implantation of the fertilised ovum in for example, the developing cardio-vascular and immune systems, and the placenta responsible for nourishing the fetus. Then it is involved as a major component of the cell membranes growing to form fetal organogenesis and fetal growth itself.

Future

The recent work which we have sponsored, mainly at the Chelsea and Westminster Hospital Campus of Imperial College provides a powerful bio-marker that predicts preterm birth with a better than 90% confidence. It has the potential use in either the preconception clinic and or the first booking of a mother for pregnancy care. Identification of at risk women, would enable targeted prevention methods to be applied. To date, preterm birth is at the same high prevalence, if not worse compared to 1950. In the past we funded three randomised clinical trials hence we have a strong evidence base for the prevention of low birthweights and preterm birth. These carry the strongest risk for neurodevelopmental disorders including autism, learning and behavioural disabilities, epilepsy, ADHD and cerebral palsy.

Following an invitation to talk at the Centenary Celebration of the National Institute of Nutrition in Hyderabad, India, Professor Crawford, our research director, was contacted by Professor S Kowsalya the Registrar and head of nutrition at the Avinashilingam University for Women, Coimbatore with a request for collaborative work on preterm birth and low birthweights. India has the highest prevalence of preterm birth world-wide. Prof Crawford on a previous occasion had met Avinashilingam and was deeply impressed by his achievement and the work being done in the community by his University. This work included cooperation between the University and the schools even for small children for whom work in the vegetable garden, caring for the hens and buffalo was a part of their curriculum. It is not surprising that the prevalence of preterm births in the Coimbatore region was half of that in surrounding, South India. A paper has been published flowing from the NIN, Hyderabad and Coimbatore experience (3).

References:

1. Crawford M,A, Johnson M, Wang Y, Edwards D, Tusor N, Ogundipe E. Male and Female Prenatal Brain Development Differs in Response to the Maternal Omega 3 and 6 Nutritional Status, *Curr Dev Nutr.* 2021;5(Suppl 2):734. Published 2021 Jun 7. doi:10.1093/cdn/nzab046_031
2. THE IMPERATIVE OF ARACHIDONIC ACID IN HUMAN REPRODUCTION

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

3. M.A. Crawford, Y. Wang, D. E. Marsh, M. R. Johnson, E. Ogundipe, A Ibrahim, H. Rajkumar, S. Kowsalya, K.S.D. Kothapalli, J.T. Brenna, Neurodevelopment, nutrition and genetics. A contemporary retrospective on neurocognitive health on the occasion of the 100th anniversary of the National Institute of Nutrition, Hyderabad, India, in Prostaglandins, Leukotrienes and Essential Fatty Acids, 180, (2022). 102427, ISSN 0952-3278, <https://doi.org/10.1016/j.plefa.2022.102427>.

Financial review

The Foundation has sufficient funds to operate for a further year. New funds are urgently needed.

In the year under review, the incoming resources exceeded the resources expended by £16,273. At the balance sheet date, the reserves held was £27,559.

Reserve policy

The directors and trustees have continued the provision of £10,000 in the bank account at the National Westminster Bank.

Statement of trustees' responsibilities

The trustees (who are also directors of The Mother And Child Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Standards.

Company law 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 charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiner is unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiner.

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The number of such guarantees at 30 April 2022 was 7 (2021: 7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Small company provisions

The above report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the board of trustees on 23 January 2023 and signed on its behalf by

Professor M A Crawford PhD FRSB FRCPath
Director and trustee

THE MOTHER AND CHILD FOUNDATION LIMITED

Independent examiner's report to the trustees of The Mother and Child Foundation Limited

I report to the charity trustees on my examination of the accounts of The Mother and Child Foundation Limited (the charity) for the year ended 30 April 2022, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

J Davies FCCA
Hentons
Chartered Accountants
Ground Floor, 31 Kentish Town Road
London NW1 8NL

THE MOTHER AND CHILD FOUNDATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 APRIL 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and gifts	2	12,591	34,500	47,091	36,036
<i>Income from charitable activities:</i>					
Medical research projects	4	-	19,000	19,000	9,000
Investment income	3	4	-	4	9
Total income		12,595	53,500	66,095	45,045
Expenditure					
<i>Expenditure on charitable activities:</i>					
Medical research projects	6	1,949	47,873	49,822	47,672
Total expenditure		1,949	47,873	49,822	47,672
Net income / (expenditure) and net movement in funds for the year		10,646	5,627	16,273	(2,627)
Reconciliation of funds:					
Total funds brought forward		(4,326)	15,612	11,286	13,913
Total funds carried forward	10	6,320	21,239	27,559	11,286

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds is shown in note 10 to the financial statements.

The notes on pages 9 to 13 form part of these accounts.

THE MOTHER AND CHILD FOUNDATION LIMITED

BALANCE SHEET 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
Current assets					
Debtors	8	-		6,036	
Cash at bank and in hand		29,407		6,738	
Total current assets		<u>29,407</u>		<u>12,774</u>	
Liabilities					
Creditors falling due within one year	9	<u>(1,848)</u>		<u>(1,488)</u>	
Net current assets			27,559		11,286
Total assets less current liabilities			<u>27,559</u>		<u>11,286</u>
The funds of the charity:					
Unrestricted deficit	10		6,320		(4,326)
Restricted funds	10		21,239		15,612
Total charity funds			<u>27,559</u>		<u>11,286</u>

For the year ended 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

The financial statements on page 7 to 13 were approved by the board of directors and trustees on 23 January 2023 and signed on its behalf by:

Professor M A Crawford PhD FRSB FRCPATH
Director and trustee

Company registration no: 02920866

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity has taken advantage of the disclosure exemption, otherwise requiring a Statement of Cash Flows, as permitted by Update Bulletin 1.

The Mother And Child Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of reserves and further guarantee of support up to £60,000 if needed.

(c) Funds accounting

Funds held by the charity are:

Unrestricted funds: these are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds: are subjected to restrictions on their expenditure imposed by the donor or where funds have been raised for a specific purpose.

(d) Income

All incoming resources receivable during the year are accounted for in the Statement of Financial Activities. The following specific policies are applied to particular categories of income:

Voluntary income: includes donations and gifts that provide core funding or are of a general nature is recognised where the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured with sufficient reliability.

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

Income from charitable activities: includes income received under contract or where entitlement to grant funding is subject to specific conditions and is recognised as earned. Grant income included in this category provides funding to support the undertaking of activities and is recognised where there is entitlement, it is probable that the income will be received and the amount can be measured with sufficient reliability.

(e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Charitable activities: include expenditure associated with medical research projects and include both the direct costs and support costs relating to these activities.

Support costs: include central functions and have been allocated to activity cost categories to reflect the use of resources. Costs relating to a particular activity are allocated directly; they also include governance costs associated with the constitutional and statutory requirements of the charity.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	5,060	34,500	39,560	30,000
Gift aid repayments	7,531	-	7,531	6,036
	<u>12,591</u>	<u>34,500</u>	<u>47,091</u>	<u>36,036</u>

During the year, the charity received donation of £34,500 from Friends of the Mother and Child Foundation Inc. (US).

3 Investment income

The charity's investment income arises from bank interest receivable.

	2022 £	2021 £
Bank interest receivable	4	9
	<u>4</u>	<u>9</u>

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

4 Income resources from charitable activities

The income was primarily from grants to undertake medical research projects.

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants receivable	-	19,000	19,000	9,000
	-	19,000	19,000	9,000

5 Allocation of support and governance costs

The charity allocates its support costs as shown below. Support costs are allocated on a basis consistent with the use of resources and identifies those costs which relate to the governance function.

	Support Costs £	Governance Costs £	Total £
Bank charges	-	66	66
Independent examiner's fee	-	1,560	1,560
Other costs	35	288	323
	35	1,914	1,949
	35	1,914	1,949

6 Analysis of expenditure on charitable activities

The charity undertakes direct charitable activities for medical research projects.

	£	
Imperial College - IBCHN		47,873
Support costs	<i>Note 5</i>	35
Governance costs	<i>Note 5</i>	1,914
		49,822
		49,822

(IBCHN - Institute of Brain Chemistry and Human Nutrition)

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

7 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

8 Debtors

	2022	2021
	£	£
Other debtors and prepayments	-	6,036
	-	6,036

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	1,848	1,488
	1,848	1,488

10 Movement in funds

	Opening balance	Movement in resources		Transfer between funds	Closing balance
	£	Income £	Expenditure £	£	£
Unrestricted funds					
General funds	(4,326)	12,595	1,949	-	6,320
Restricted funds					
Grants and donations	15,612	53,500	47,873	-	21,239
Total funds	11,286	66,095	49,822	-	27,559

11 Purposes of restricted funds

Grants and donations receivable were used for the studies on maternal and child nutrition and health.

12 Analysis of net assets between funds

	Net current assets	Total
	£	£
Unrestricted funds	6,320	6,320
Restricted funds	21,239	21,239
	27,559	27,559

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

13 Trustees' remuneration

The trustees received no remuneration or benefits in kind during the year.

14 Related party transactions

During the year, the following trustees made donations to the charity:

	2022	2021
	£	£
Professor M A Crawford	4,640	30,000

At the balance sheet date, the charity owed Professor M A Crawford £Nil (2021 £Nil).

THE MOTHER AND CHILD FOUNDATION LIMITED

England & Wales - Charity number 1037513

Accounts

Company No: 02920866

Charity No: 1037513

THE MOTHER AND CHILD FOUNDATION LIMITED

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

Dub & Co

Chartered Certified Accountants

7 Torriano Mews

London

NW5 2RZ

THE MOTHER AND CHILD FOUNDATION LIMITED

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THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

Reference and administrative details

Charity registration number: 1037513
Company registration number: 02920866

Registered office
7 Torriano Mews
London
NW5 2RZ

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees who served during the year and since the year end were as follows:

R Keene OBE (Chairman)
Major A C Robinson (Deceased 4 May 2020)
Professor M A Crawford PhD FRSB FRCPath (Research Director)
Lord J N Rea MD DCH FRCGP (Deceased 1 June 2020)
Dr R E Lister PhD FRSB
Dr Z Hassam MD FRCPath
M D Pirkis Dip Agric
Rev S H House
Dr R Gow MSc PhD

Secretary

Dr R Gow MSc PhD

Independent examiner

J Davies
Dub & Co
Chartered Certified Accountants
7 Torriano Mews
London
NW5 2RZ

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2021.

The legal and administrative information set out on page 1 forms part of this report. The trustees confirm that the annual report and the financial statements of the charity comply with the current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP FRS 102).

Structure, governance and management

Governing document

The Mother And Child Foundation is a charitable company limited by guarantee with no share capital, incorporated in England and Wales on 20 April 1994 and registered as a charity on 12 May 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

The directors of the company are also trustees of the charity. The trustees provide a balance of expertise and knowledge ranging from the representation of parents and mothers to agronomists, science and medicine. The Foundation has no offices and does not employ staff, the work being done voluntarily.

Recruitment and appointment of the board of trustees

Trustees are recruited through personal contact, advertisement or a not for profit organisation.

Trustees induction and training

New trustees meet with the Chair and present members of the Board informally to discuss the working of the Foundation, its past, present and future commitments.

Risk Management

The trustees have examined the major risks (operational, financial and general) to which the company is exposed and confirm that appropriate steps are in place to mitigate these risks.

In the present situation, we have funds underwritten for 12 months. The Foundation has no property and does not engage staff. All functions are voluntary, except for payment to our web master when requested. All studies funded by the Foundation on humans are before starting, covered by NHS ethical approval. The same applies to those conducted abroad where we insist on local ethical approval.

Objectives and activities for the public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities. The Foundation's primary goal is to foster good maternal health and prevent adverse pregnancy outcomes. Dissemination of the Foundation's work has been achieved by the publication in peer reviewed publications and its web site <http://www.themotherandchildfoundation.org>

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

Achievements during this current financial year

This year has been struck with sad deaths of two founder trustees Lord Rea of Eskdale and Major Christopher Robinson. Both were present in 1990 when a steering committee was formed to initiate this Foundation and its research arm the Institute of Brain Chemistry and Human Nutrition (www.ibchn.org.uk). The committee included Professors Kate Costeloe, Michael Crawford, Sir Michael Marmot, Alan Garton FRS, Ian Dawson Shepherd (founder of Scope), Michael Pirkis and Margaret Wynn. It was chaired by Professor Cedric Hassel FRS. The committee met at the coffee room of the Nuffield Institute of Comparative Medicine where Michael Crawford was head of the department of bio-chemistry and leader of the research programme run by Wendy Dolye, the State Registered Dietician who pioneered the Hackney study into maternal nutrition in pregnancy and the cause of low birthweight. The results to that date had shown a strong relationship between low socio-economic groups and a high prevalence of low birthweight and allied chronic ill-health and neurodevelopmental disorders. The inequality of health and low birthweight implied an inequality of nutrition and it was felt that Crawford should set up an institute to focus on the causation of low birthweight and preterm birth and the associated handicap and neurodevelopmental disorders. Previous work at Professor Crawford's research group at the Nuffield Institute of Comparative Medicine, had identified nutritional requirements for brain growth and function. The bulk of the evidence came from animal and comparative studies. Most of brain cell division occurs before birth. Hence the primary objective was to assess relevance in human biology. This meant a focus on pregnancy and infant development.

This focus identified two strategies, maternal nutrition and nutritional requirements for brain function. The highest risk for neurodevelopmental disorder, learning disabilities behavioural, cognitive and motor disabilities is associated with low birthweights and preterm births. The highest prevalence of that cluster was in the East-end of London. Dr Ken Grant, the Chief Medical Officer for the East-end offered a laboratory in Hackney Hospital. The funds having been raised, the research was transferred from the Nuffield which was attached to the Zoological Society of London. Professor Cedric Hassall was chairman and the application for the charity was granted in 1994.

Christopher Robinson with a historical connection with the then Spastics Society was greatly supportive in helping raise the funds. Lord Rea also made a great contribution and from time to time raised the issue of low birthweight and mental ill-health in the Upper House. Robinson also took over the chair after Cedric Hassall decided to spend more time in New Zealand. He chaired the Foundation's work until 2018. The support and mentorship of these founder trustees was immeasurable, they will be deeply missed. Recent research which we funded at Chelsea and Westminster Hospital (CWH) has yielded a full justification of the dedication of our founder trustees and their support over the years. The results from Hackney had culminated in a randomised clinical trial (RCT) of the micronutrients from early pregnancy. It reduced the proportion of small for gestational age births by greater than two fold cementing the significance of poor maternal nutrition as causative. The trial at CWH added the test of brain specific fatty acids provided a powerful predictor for preterm birth and objective evidence of the supplement enhancing DHA rich regions of the prenatal brain. Importantly it enhanced cortical grey matter, which is involved in cognition and the corpus callosum which is relevant to autism. The effect was only in the boys. This year the researchers have been studying the data to find out why the girls did not respond. A paper with a plausible explanation is currently being drafted.

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

Future

The comments last year are even more relevant to the future direction for the Foundation. The results of the research at Chelsea and Westminster Hospital Campus of Imperial College, need to be translated into practice. The evidence clearly upholds the call of the late Sir Kenneth Stuart, for a United Nations Charter for Mothers, as we commented before. Despite shortage of funds, we continue to work with the Sudanese towards and establishment of a trial on the prevention of prematurity, low birthweight and the associated prenatal stunting and disorder of brain development. Discussions have been held with the MRC UK with a view to a large study on neurodevelopment of sufficient power to include all neurodevelopmental disorders. An application for a programme grant is being submitted to the MRC.

References:

Schmidt WF, Chen Fu, Broadhurst CL, Crawford MA, (2019) Spectroscopic evidence of ¹³C and ¹H differences within and among the redundant and repeating [(H-C=C-H)-CH₂ in moieties in three n-3 polyunsaturated fatty acids. Submission no: JMS_2019_265.

Enitan Ogundipe, Saidee Samuelson, Michael A Crawford Gestational diabetes mellitus prediction? Nutr Diabetes. 2020; 10

Crawford MA, Schmidt WF, Broadhurst Leigh C, Wang Y. Lipids in the origin of intracellular detail and speciation in the Cambrian epoch and the significance of the last double bond of docosahexaenoic acid in cell signalling. (2020). Prostaglandins, Leukotrienes and Essential Fatty Acids 166 (2020) 102230. <https://doi.org/10.1016/j.plefa.2020.102230>

Crawford M, Johnson M, Wang Y, Edwards D, Tusor N, Ogundipe E. Male and Female, Prenatal Brain Development Differs in Response to the Maternal Omega 3 and 6 Nutritional Status. Curr Dev Nutr. 2021;5(Suppl 2):734. Published 2021 Jun 7. doi:10.1093/cdn/nzab046_031

Financial review

Like many, the work of the Foundation was and continues to be adversely affected by the pandemic. The research laboratories are shut and so the access to and further analysis of the data is closed. This stops the extraction of new information both for implementing our aims and for fundraising. This is especially critical as the Foundation has been using so much of its money to finalise the studies on maternal nutrition and neurodevelopment so important to help address the escalation of mental ill-health and leaving us short of funding for new initiatives. The Foundation has sufficient funds to operate for a further year. New funds are urgently needed.

In the year under review, the resources expended exceeded the incoming resources by £2,627. At the balance sheet date, the reserves held was £11,286.

Reserve policy

The directors and trustees have amended the provision of £6,000 in the bank account at the National Westminster Bank.

Statement of trustees' responsibilities

The trustees (who are also directors of The Mother And Child Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Standards.

THE MOTHER AND CHILD FOUNDATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

Company law 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 charitable company and the incoming resources and application of resources, including income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiner is unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiner.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The number of such guarantees at 30 April 2021 was 7 (2020: 8). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Small company provisions

The above report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the board of trustees on 5 January 2022 and signed on its behalf by

Professor M A Crawford PhD FRSB FRCPath
Director and trustee

THE MOTHER AND CHILD FOUNDATION LIMITED

Independent examiner's report to the trustees of The Mother and Child Foundation Limited

I report to the charity trustees on my examination of the accounts of The Mother and Child Foundation Limited (the charity) for the year ended 30 April 2021, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

J Davies FCCA
Dub & Co
Chartered Certified Accountants
7 Torriano Mews
London NW5 2RZ

5 January 2022

THE MOTHER AND CHILD FOUNDATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 30 APRIL 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations and gifts	2	36,036	-	36,036	40,262
<i>Income from charitable activities:</i>					
Medical research projects	4	9,000	-	9,000	39,000
Investment income	3	9	-	9	45
Total income		45,045	-	45,045	79,307
Expenditure					
<i>Expenditure on charitable activities:</i>					
Medical research projects	6	47,672	-	47,672	79,203
Total expenditure		47,672	-	47,672	79,203
Net (expenditure)/income and net movement in funds for the year		(2,627)	-	(2,627)	104
Reconciliation of funds:					
Total funds brought forward		(1,699)	15,612	13,913	13,809
Total funds carried forward	10	(4,326)	15,612	11,286	13,913

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds is shown in note 10 to the financial statements.

The notes on pages 9 to 13 form part of these accounts.

THE MOTHER AND CHILD FOUNDATION LIMITED

BALANCE SHEET 30 APRIL 2021

	Note	2021		2020	
		£	£	£	£
Current assets					
Debtors	8	6,036		-	
Cash at bank and in hand		6,738		43,357	
Total current assets		12,774		43,357	
Liabilities					
Creditors falling due within one year	9	(1,488)		(29,444)	
Net current assets			11,286		13,913
Total assets less current liabilities			11,286		13,913
The funds of the charity:					
Unrestricted deficit	10	(4,326)		(1,699)	
Restricted funds	10	15,612		15,612	
Total charity funds			11,286		13,913

For the year ended 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

The financial statements on page 7 to 13 were approved by the board of directors and trustees on 5 January 2022 and signed on its behalf by:

Professor M A Crawford PhD FRSB FRCPath
Director and trustee

Company registration no: 02920866

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity has taken advantage of the disclosure exemption, otherwise requiring a Statement of Cash Flows, as permitted by Update Bulletin 1.

The Mother And Child Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of reserves and further guarantee of support up to £60,000 if needed.

As the COVID-19 pandemic continues, the trustees remain of the opinion that there is no reason to believe that the charity will have to cease to operate as a result of inadequate financial resources, or any other foreseeable event, within a period of at least 12 months from the date of the approval of these accounts. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

(c) Funds accounting

Funds held by the charity are:

Unrestricted funds: these are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds: are subjected to restrictions on their expenditure imposed by the donor or where funds have been raised for a specific purpose.

(d) Income

All incoming resources receivable during the year are accounted for in the Statement of Financial Activities. The following specific policies are applied to particular categories of income:

Voluntary income: includes donations and gifts that provide core funding or are of a general nature is recognised where the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured with sufficient reliability.

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

Income from charitable activities: includes income received under contract or where entitlement to grant funding is subject to specific conditions and is recognised as earned. Grant income included in this category provides funding to support the undertaking of activities and is recognised where there is entitlement, it is probable that the income will be received and the amount can be measured with sufficient reliability.

(e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Charitable activities: include expenditure associated with medical research projects and include both the direct costs and support costs relating to these activities.

Support costs: include central functions and have been allocated to activity cost categories to reflect the use of resources. Costs relating to a particular activity are allocated directly; they also include governance costs associated with the constitutional and statutory requirements of the charity.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	30,000	-	30,000	24,000
Gift aid repayments	6,036	-	6,036	16,262
	<u>36,036</u>	<u>-</u>	<u>36,036</u>	<u>40,262</u>

3 Investment income

The charity's investment income arises from bank interest receivable.

	2021 £	2020 £
Bank interest receivable	9	45
	<u>9</u>	<u>45</u>

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

4 Income resources from charitable activities

The income was primarily from grants to undertake medical research projects.

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants receivable	9,000	-	9,000	39,000

5 Allocation of support and governance costs

The charity allocates its support costs as shown below. Support costs are allocated on a basis consistent with the use of resources and identifies those costs which relate to the governance function.

	Support Costs £	Governance Costs £	Total £
Bank charges	-	16	16
Independent examiner's fee	-	1,200	1,200
Other costs	35	288	323
	35	1,504	1,539

6 Analysis of expenditure on charitable activities

The charity undertakes direct charitable activities for medical research projects.

		£	
Imperial College - IBCHN		42,013	
Borne Foundation - research		4,120	
Support costs	<i>Note 5</i>	35	
Governance costs	<i>Note 5</i>	1,504	
		47,672	

(IBCHN - Institute of Brain Chemistry and Human Nutrition)

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

7 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

8 Debtors

	2021	2020
	£	£
Other debtors and prepayments	6,036	-
	6,036	-

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank overdraft	-	27,956
Other creditors and accruals	1,488	1,488
	1,488	29,444

10 Movement in funds

	Opening balance	Movement in resources Income	Expenditure	Transfer between funds	Closing balance
	£	£	£	£	£
Unrestricted funds					
General funds	(1,699)	45,045	47,672	-	(4,326)
Restricted funds					
Grants and donations	15,612	-	-	-	15,612
Total funds	13,913	45,045	47,672	-	11,286

11 Purposes of restricted funds

Grants and donations receivable were used for the studies on maternal and child nutrition and health.

12 Analysis of net assets between funds

	Net current assets	Total
	£	£
Unrestricted funds	(4,326)	(4,326)
Restricted funds	15,612	15,612
	11,286	11,286

THE MOTHER AND CHILD FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

13 Trustees' remuneration

The trustees received no remuneration or benefits in kind during the year.

14 Related party transactions

During the year, the following trustees made donations to the charity:

	2021	2020
	£	£
Professor M A Crawford	30,000	24,000

At the balance sheet date, the charity owed Professor M A Crawford £Nil (2020 £Nil).