Maternal & Childhealth Advocacy International

Scotland · Charity number SC043467

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2012-10-04
Register	View on the OSCR register

Contact

Address	1 Columba Court Laide Achnasheen Ross-shire IV22 2NL
Website	www.mcai.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health','the saving of lives','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To relieve those in need by reason of age, ill-health, disability, financial hardship or other disadvantage by supporting public health systems in the countries in which we work and by advocating for effective medical treatment to be free at the point of delivery and accessible to all. To advance health by saving and improving the lives of seriously ill pregnant women, children, and babies in areas of extreme poverty by empowering and enabling our in-country partners to strengthen emergency healthcare so that every baby, infant, child, and pregnant woman and girl can receive high quality emergency healthcare without delay.

Beneficiaries: 'Children or young people','People with disabilities or health problems','Other defined groups'

Objectives: 1.1 To relieve those in need by reason of age, ill-health, disability, financial hardship or other disadvantage by supporting public health systems in the countries in which we work and by advocating for effective medical treatment to be free at the point of delivery and accessible to all. 1.2 To advance health by saving and improving the lives of seriously ill pregnant women, children, and babies in areas of extreme poverty by empowering and enabling our in-country partners to strengthen emergency healthcare so that every baby, infant, child, and pregnant woman and girl can receive high quality emergency healthcare without delay.

Geography

- **Main operating location:** Highland
- **Geographical spread:** Overseas only

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£64,091	£115,911	-	0
2024-10-31	£222,577	£432,094	-	0
2023-10-31	£483,333	£481,987	-	2
2022-10-31	£463,821	£527,523	-	1
2021-10-31	£496,621	£364,057	-	2
2020-10-31	£329,828	£373,639	-	1

Accounts

CHARITY REGISTRATION NUMBER: SC043467

Maternal & Childhealth Advocacy International

Unaudited Financial Statements

For the year ended

31 October 2025

Maternal & Childhealth Advocacy International

Financial Statements

Year ended 31 October 2025

Maternal & Childhealth Advocacy International

Trustees' Annual Report

Year ended 31 October 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2025.

Chair's report

Foreword

Financial constraints have been ongoing for MCAI, due to the loss of major donations from Dr Rhona MacDonald, as well as to the international consequences of the defunding by USAID and other US-based donors.

Reference and administrative details

Registered charity name	Maternal & Childhealth Advocacy International	
Charity registration number	SC043467	
Principal office	1 Columba Court Laide Achnasheen Ross-shire IV22 2NL	
The trustees		
	Prof David Southall	
	Dr Brigid Hayden	
	Ms Wendy Martin	
	Dr Maire Casement	
	Dr Barbara Phillips	(Resigned 6 August 2025)
	Catherine Stowell	
	Dr Gebrekidan Mesfin Zbelo	(Appointed 16 July 2025)
	Dr Madho Jingree	
Independent examiner	M J Macnab BSc, FCCA. Tulloch Street Dingwall Ross-shire IV15 9JY	

Achievements and performance

Achievements and performance in Liberia

All MCAI's activity has continued to be carried out in partnership with the Liberian Ministry of Health, Irish Aid and the World Health Organisation.

Since the satisfactory completion of the 3-year project funded by Irish Aid, no contributions by major donors have been forthcoming, despite applications to UNFPA and the US charity March of Dimes for use on obstetric outreach. (Obstetric outreach refers to the system of provision of healthcare professionals, equipment and medications to remote areas, in order to deliver high-quality care to pregnant women and their babies, encompassing emergency transfer of some patients to healthcare facilities).

The continuation of the obstetric outreach provision in rural counties will depend on finding donor funding. An application for funding for this work, was submitted in November 2025 to the charity March of Dimes. Subsequent to our submission, March of Dimes changed its rules to include projects relating only to pregnant women in the USA.

Data collected and analysed over the twelve years of MCAI's presence in Liberia has been published in BMC Human Resources for Health 2025; see ref. below.

MCAI remains committed to the task-sharing program, providing support and mentoring to the obstetric, neonatal and paediatric clinicians whom we have trained.

Funding constraints have precluded the provision of training of further cohorts of trainee clinicians for the time being.

Of the 12 trainee paediatric clinicians referred to in the previous report, 11 passed their final examinations; the 12th trainee retook the examination following intensive in-post mentoring arranged by MCAI, but unfortunately did not meet the standards required.

The Neonatal and Paediatric Clinicians are currently being assessed for their licences by the Ministry of Health (MOH) and the Liberian Medical & Dental Council (LMDC), while practising with the support of the Ministry of Health. They have not yet been receiving salary enhancement from the Liberian Ministry of Health following the achievement of their qualifications, which were supported by the MOH.

Funds to make available the planned in-country BSc teaching program for the career advancement of the obstetric, neonatal and paediatric clinicians, in partnership with the University of Liberia, were provided to two consultants from Liberia. The teaching program is now ready to be enacted.

Regular video-conference training and mentoring to the four nurse anaesthetists has continued to be provided by Dr. Diane Watson, an MCAI volunteer consultant anaesthetist.

MCAI has continued to develop and distribute up-to-date and evidence-based medical teaching materials, including evidence-based obstetric guidelines on the management of major post-partum haemorrhage via the use of the new Ellavi device.

MCAI has also continued to provide emergency drugs and supplies to an emergency program setup by the nurse anaesthetists working with Dr Watson.

MCAI has continued to expand the innovative project of self-monitoring by pregnant women, to help detect fetal distress, thereby contributing to the reduction of intrapartum stillbirths, neonatal deaths and birth asphyxia, as well as empowering women during labour. Another publication from Liberia, where

6444 women were engaged in monitoring their unborn babies during labour, was submitted to BMC Pregnancy & Childbirth in December 2024. The process of assessment and peer review has been lengthy but notification of agreement to publication has finally been received in mid-March 2026. We are awaiting the proof, and this achievement will be included in next year's Trustee Report.

MCAI is no longer receiving the remuneration previously provided by the long-term Advanced Life Support Group's use of MCAI's teaching materials. The result is that the funding supporting the fetal monitoring by mothers' labour monitoring program is no longer available.

Concerns around the sustainability of MCAI's projects continue. Discussions at trustee board level have included reference to the importance of the Liberian Ministry of Health shouldering its responsibilities. Provision of salary enhancement to in-country project workers from the Ministry of Health is still not forthcoming.

Continuation of projects in Liberia entails the seeking of further grants, including possibly from Irish Aid. MCAI's in-country project workers (in logistics and finance) have been kept informed throughout, in relation to the financial constraints. Following redundancy with appropriate payment, all five staff continue to work on a voluntary basis, including helping to make applications for project funding.

Achievements and performance in Ukraine

MCAI has continued to advocate for the rights of pregnant women, babies and children in Ukraine, at national and international level, and has translated these rights into practical clinical work and programs. As the war in Ukraine continues, with devastating effects, close communication has continued between MCAI and its in-country contacts.

A visit to London by Professor Iryna Mogilevkina, a Ukrainian obstetrician, currently resident in Sweden, was facilitated in June 2025 by MCAI. She delivered a lecture, as an invited speaker, at the International Congress of the Royal College of Obstetricians & Gynaecologists (RCOG), about maternity care in conflict zones, with particular reference to Ukraine.

The Honorary Medical Director of MCAI, Professor David Southall, also delivered a talk at the same conference, on a related theme.

An article has been published in BMC Conflict & Health on 01.02.2025, entitled 'A descriptive analysis of a medical humanitarian initiative for quality perinatal management in war-torn Ukraine'.

A large, valuable consignment of medications and equipment for emergency care of Ukrainian frontline soldiers was transported overland to the Polish/Ukrainian border by Professor Southall and a second MCAI volunteer in November 2024. This consignment was transferred across the border and delivered where required in Ukraine by a team of charitable volunteers MCAI has been working with for the last 4 years.

Achievements and performance in Gaza

The extreme violence and destruction has continued in Gaza, entailing loss of life and severe malnutrition especially of children and pregnant women.

MCAI has continued to advocate for the rights of pregnant women, babies and children in Gaza, in partnership with two human rights barristers at Doughty St. Chambers in London, with a view to setting up a program of Medical Emergency Migration for pregnant women and children.

We have engaged with other humanitarian organisations, including Children Not Numbers and Physicians for Human Rights Israel.

Details of our work in trying to obtain 500 hospital beds for Medical Emergency Migration are outlined in detail on our website, including communications with the Foreign, Commonwealth and Development Office. To date, this advocacy has not been successful.

Financial review

Policy on reserves

Sufficient funds are always held in reserve to ensure three months charity running costs (in the UK). Trustees consider that this amount is sufficient to allow for financial responsibilities to be upheld in any unforeseen circumstances that might lead to staff redundancies or the dissolution of the charity. Trustees consider that this reserve policy is prudent financial governance, which balances the effective use of funds for charitable purposes with responsibilities and duties to UK staff and other contractual and legal obligations.

The policy on reserves is reviewed on an annual basis, or more frequently if deemed appropriate by MCAI's board.

Review of accounts

Charitable income for the year totalled £64,091 (2024- £222,577), and total charitable expenditure was £115,911 (2024- £429,691), the net movement in funds reflects expenditure of restricted funds carried forward as surplus in the prior year.

Restricted income for the year was £40,593, and restricted expenditure was £94,371.

Unrestricted income for the year was £23,498, while unrestricted expenditure was £21,541, with total funds brought forward £14,535.

MCAI received £23,077 from ALSG

Notably, MCAI continues to have generous donors: MCAI received £39,835, of funding from individual donations, including Gift Aid donations from trustees.

MCAI received £29,503 from regular donors unrestricted funding to help support the charity's running costs. Gift aid income for the year totalled £6,329.

Plans for future periods

Future Plans in Liberia

With the support of Irish Aid, MCAI will continue the training programme in advanced paediatric care, establish three new neonatal units and four new paediatric units in 4 South East rural counties.

MCAI will extend the obstetric outreach programme to Rivercess meaning the programme will then cover four counties.

Also with the support of Irish Aid, MCAI will continue to provide monthly financial support to the 10 qualified obstetric clinicians and 13 qualified neonatal clinicians working in rural hospitals throughout Liberia.

The trustees' annual report was approved on 25 June 2026 and signed on behalf of the board of trustees by:

Prof David Southall
Trustee

Maternal & Childhealth Advocacy International

Independent Examiner's Report to the Trustees of Maternal & Childhealth Advocacy International

Year ended 31 October 2025

I report to the trustees on my examination of the financial statements of Maternal & Childhealth Advocacy International ('the charity') for the year ended 31 October 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.

M J Macnab BSc, FCCA.
Independent Examiner
Macdowall & Co.
Tulloch Street
Dingwall
Ross-shire
IV15 9JY

25 June 2026

Maternal & Childhealth Advocacy International

Statement of Financial Activities

Year ended 31 October 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	4	23,232	39,679	62,911	220,543
Investment income	5	266	–	266	1,761
Other income	6	–	914	914	273
Total income		23,498	40,593	64,091	222,577
Expenditure					
Expenditure on charitable activities	7	21,541	94,370	115,911	429,691
Total expenditure		21,541	94,370	115,911	429,691
Net expenditure		1,957	(53,778)	(51,820)	(207,114)
Transfers between funds		(3,862)	3,862	–	–
Net movement in funds		(1,905)	(49,916)	(51,820)	(207,114)
Reconciliation of funds					
Total funds brought forward		14,535	76,435	90,970	298,085
Total funds carried forward		12,630	26,520	39,150	90,970

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Maternal & Childhealth Advocacy International

Statement of Financial Position

31 October 2025

	Note	2025 £	2024 *(restated)* £
Current assets			
Debtors	11	1,876	1,282
Cash at bank and in hand		38,433	90,830
		40,309	92,112
Creditors: amounts falling due within one year	13	1,159	1,142
Net current assets		39,150	90,970
Total assets less current liabilities		39,150	90,970
Net assets		39,150	90,970
Funds of the charity			
Restricted funds		26,520	76,435
Unrestricted funds		12,630	14,535
Total charity funds	14	39,150	90,970

These financial statements were approved by the board of trustees and authorised for issue on 25 June 2026, and are signed on behalf of the board by:

Prof David Southall
Trustee

The notes on pages 12 to 19 form part of these financial statements.

Maternal & Childhealth Advocacy International

Statement of Cash Flows

Year ended 31 October 2025

	Note	2025 £	2024 *(restated)* £
Cash flows from operating activities			
Net expenditure		(51,820)	(207,114)
Adjustments for:			
Other interest receivable and similar income		(266)	(1,761)
Interest payable and similar charges		898	3,741
Accrued expenses		864	–
Changes in:			
Trade and other debtors		(594)	27,264
Trade and other creditors		(863)	(4,980)
Cash generated from operations		(51,781)	(182,850)
Interest paid		(898)	(3,741)
Interest received		266	1,761
Net cash used in operating activities		(52,413)	(184,830)
Net decrease in cash and cash equivalents		(52,413)	(184,830)
Cash and cash equivalents at beginning of year		90,551	275,381
Cash and cash equivalents at end of year	12	38,138	90,551

1. **General information**

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 1 Columba Court, Laide, Achnasheen, Ross-shire, IV22 2NL.

2. **Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. **Accounting policies**

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: Disclosures in respect of financial instruments have not been presented.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	£
Donations			
Donations from individuals	16,903	12,600	29,503
Gift Aid	6,329	–	6,329
Companies / Community Groups	–	23,076	23,076
Trusts & Foundations	–	3,000	3,000
Government & Global Agencies	–	–	–
Legacies			
Legacies and bequests	–	1,003	1,003
	23,232	39,679	62,911

	Unrestricted Funds	Restricted Funds	Total Funds 2024 *(restated)*
	£	£	£
Donations			
Donations from individuals	26,374	125,159	151,533
Gift Aid	6,498	7,454	13,952
Companies / Community Groups	–	16,524	16,524
Trusts & Foundations	–	–	–
Government & Global Agencies	–	38,534	38,534
Legacies			
Legacies and bequests	–	–	–
	32,872	187,671	220,543

5. Investment income

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024 *(restated)*
	£	£	£	£
Bank interest receivable	266	266	1,761	1,761

6. Other income

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	£
Sale of vehicle	–	914	914

	Unrestricted Funds	Restricted Funds	Total Funds 2024 *(restated)*
	£	£	£
Reimbursed Telecoms costs	223		223
Bank compensation	30		30
Unidentified credit – JWS Ltd	19		19
Unidentified credit	1		1
	273	–	273

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Medical training, equipment and supplies	–	31,724	31,724
Other project costs		10,198	10,198
Subscriptions	4,504	375	4,879
In-country staff costs	(676)	26,811	26,135
UK freelance staff	16,100	–	16,100
Rent, rates and insurance	193		193
Utilities	–		
Telephone / communications	244	4,844	5,088
Delivery and shipping costs	–		
Printing, postage, stationery and advertising	230	5,348	5,578
Bank charges, exchange rate gains and losses	16	882	898
Motor, travel, insurance and subsistence	–	12,632	12,632
Governance costs	930	1,556	2,486
	21,541	94,370	115,911

	Unrestricted Funds	Restricted Funds	Total Funds 2024 *(restated)*
	£	£	£
Medical training, equipment and supplies	–	171,961	171,961
Other project costs	540	16,769	17,309
Subscriptions	2,167	–	2,167
In-country staff costs	–	140,447	140,447
UK freelance staff	23,184	–	23,184
Rent, rates and insurance	181	602	783
Utilities	–	81	81
Telephone / communications	1,043	9,979	11,022
Delivery and shipping costs	–	4,976	4,976
Printing, postage, stationery and advertising	146	8,113	8,259
Bank charges, exchange rate gains and losses	9	3,732	3,741
Motor, travel, insurance and subsistence	–	42,518	42,518
Governance costs	1,488	1,754	3,243
	28,759	403,335	429,691

8. Independent examination fees

	2025	2024 *(restated)*
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	930	864

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No remuneration was received by the trustees during the year.

Trustees expenses totalling £Nil (2023- £Nil) were paid during the year to trustees for expenses relating to trustee duties.

11. Debtors

	2025	2024 *(restated)*
	£	£
Prepayments and accrued income	1,876	1,282

12. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025	2024 *(restated)*
	£	£
Cash at bank and in hand	38,138	90,551
	38,138	90,551

13. Creditors: amounts falling due within one year

	2025	2024 *(restated)*
	£	£
Bank loans and overdrafts	295	279
Accruals and deferred income	864	863
	1,159	1,142

14. Analysis of charitable funds

Unrestricted funds

	At 1 Nov 2024	Income	Expenditure	Transfers	**At 31 Oct 2025**
	£	£	£	£	£
General funds	14,535	23,498	(21,541)	(3,862)	12,630

	At 1 November 2023	Income	Expenditure	Transfers	At 31 October 2024
	£	£	£	£	£
General funds	12,830	34,906	(26,356)	(6,845)	14,535

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Nov 2024 £	Income £	Expenditure £	Transfers £	**At 31 Oct 2025 £**
ALSG Holding Funds	4,116	23,077	(6,226)	(20,967)	–
MCAI Project Funds	32,388	787	–	(24,015)	9,160
Fetal Monitoring	10,623	914	(22,112)	20,967	10,392
General	38	750	(24,706)	23,919	1
Anaesthetist Training	2,948	8,715	(9,865)	–	1,798
In-Service Anaesthetist Training	–	2,500	–	–	2,500
Paediatric Training - Irish Aid	984	–	(1,397)	2,192	1,779
Paediatric Training - MCAI	–	850	(833)	(17)	–
Hannah Children Education	890	–	–	–	890
Obstetric Hospital Support	24,448	3,000	(29,231)	1,783	–
Obstetrics Training - Edinburgh	–	–	–	–	–
Graduate Incentives	–	–	–	–	–
Drugs and supplies	–	–	–	–	–
	76,435	40,593	(94,370)	3,862	26,520

14. Analysis of charitable funds *(continued)*

	At 1 Nov 2023	Income	Expenditure	Transfers	At 31 Oct 2024
	£	£	£	£	£
ALSG Holding Funds	14,686	16,525	(12,408)	(14,687)	4,116
MCAI Project Funds	64,586	18,022	(2,867)	(47,353)	32,388
Fetal Monitoring	14,071	–	(18,134)	14,686	10,623
General	14,296	750	(86,378)	71,370	38
Anaesthetist Training	4,049	5,215	(6,316)	–	2,948
In-Service Anaesthetist Training	–	–	–	–	–
Paediatric Training - Irish Aid	137,261	38,534	(170,930)	(3,881)	984
Paediatric Training - MCAI	5,523	–	(10,299)	4,776	–
Hannah Children Education	731	625	(466)	–	890
Obstetric Hospital Support	8,874	108,000	(87,683)	(4,743)	24,448
Obstetrics Training - Edinburgh	4,585	–	(104)	(4,481)	–
Graduate Incentives	10,926	–	(7,750)	(3,176)	–
Drugs and supplies	5,667	–	–	(5,667)	–
	285,255	187,671	(403,335)	6,844	76,435

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Current assets	13,493	26,815	40,308
Creditors less than 1 year	(864)	(295)	(1,159)
Net assets	12,629	26,520	39,149

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Current assets	12,995	79,117	92,112
Creditors less than 1 year	(864)	(2,681)	(3,545)
Net assets	12,131	76,436	88,567

The following pages do not form part of the financial statements.

Maternal & Childhealth Advocacy International

Detailed Statement of Financial Activities

Year ended 31 October 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations from individuals - regular	29,503	151,533
Gift Aid	6,329	13,952
Companies / Community Groups	23,076	16,524
Trusts & Foundations	3,000	–
Government & Global Agencies	–	38,534
Legacies and bequests	1,003	–
	62,911	220,543
Investment income		
Bank interest receivable	266	1,761
Other income		
Other income	914	273
Total income	64,091	222,577
Expenditure		
Expenditure on charitable activities		
In-country staff costs	26,135	140,447
Rent	193	783
UK freelance staff	16,100	23,184
Light and heat	–	81
Motor and travel expenses	12,632	42,518
Legal and professional fees	7,365	5,410
Telephone	4,798	11,022
Other office costs	5,868	8,259
Bank charges and interest	898	3,741
Medical training, equipment and supplies	31,724	171,325
Other project costs	10,198	17,309
Teaching materials costs	–	636
Storage and transportation	–	4,976
	115,911	429,691
Total expenditure	115,911	429,691
Net expenditure	(51,820)	(207,114)

Accounts

CHARITY REGISTRATION NUMBER: SC043467

Maternal & Childhealth Advocacy International

Unaudited Financial Statements

For the year ended

31 October 2024

Maternal & Childhealth Advocacy International

Financial Statements

Year ended 31 October 2024

[redacted]

[redacted] [redacted]

The trustees

[redacted]

[redacted]

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Objectives and activities

Charitable Purposes

The charitable purposes of Maternal & Childhealth Advocacy International are defined in its constitution. The purposes are:

" To relieve those in need by reason of age, ill-health, disability, financial hardship or other disadvantage by supporting public health systems in the countries in which we work and by advocating for effective medical treatment to be free at the point of delivery and accessible to all.

" To advance health by saving and improving the lives of seriously ill pregnant women, children, and babies in areas of extreme poverty by empowering and enabling our in-country partners to strengthen emergency healthcare so that every baby, infant, child, and pregnant woman and girl can receive high quality emergency healthcare without delay.

Main Activities

In Liberia, MCAI:
Continued with the training programmes in advanced obstetric and neonatal care and started a new training programme in paediatrics. The neonatal care training reached its conclusion in September 2022 with all trainees graduating the programme successfully. All training programmes continue to be rigorously monitored and evaluated with robust data, which is shared with partners and donors.

Strengthened the health service delivery of quality maternal and neonatal care in public hospitals by supporting expert national.staff to provide continuous emergency health care by refurbishing health facilities, providing medicines and medical supplies and equipment.

Continued to develop and distribute up-to-date and evidence-based medical teaching materials, including evidence-based guidelines in obstetric, neonatal care and paediatrics in 4 new handbooks.

Continued to advocate for the rights of pregnant women, babies, and children at a national and international level, and to translate these rights into practical clinical work and programmes.

Achievements and performance

Liberia

In Liberia, all MCAI's activity has continued to be carried out in partnership with the Liberian Ministry of Health, Irish Aid, UNICEF, UNFPA and the World Health Organisation.

MCAI has continued to consolidate its position as an implementing partner of the Global Health Academy and Global Nursing Initiative of Edinburgh University.

As part of MCAI's task-sharing program, training and mentoring of obstetric, neonatal and paediatric clinicians has continued.

All training programs have been rigorously monitored and evaluated, with weekly tests, completion of personal logbooks on every patient managed, and comprehensive end-of-course examinations. These data have been shared with partners and with donors.

The latest group of 9 obstetric clinicians had successfully completed their training in September 2023 (6 with distinction and 3 with merit).

Of the 12 trainee paediatric clinicians, 11 passed their final examinations; the 12th trainee is to retake the examination following intensive in-post mentoring, arranged by MCAI.

To provide ongoing education and mentoring to the 57 obstetric, neonatal and paediatric clinicians, and to support their career advancement, MCAI, in partnership with the University of Liberia is introducing an in-country BSc teaching program. Two Liberian professional leaders are currently working on creating the curricula.

Three new neonatal units and four new paediatric units in four South East rural counties of Liberia were provided and completed, including provision of drugs, medical supplies and equipment. The obstetric outreach program was extended to River Cess County, meaning that the program covered four counties.

MCAI continued to provide monthly financial support to the 10 qualified obstetric clinicians and 13 qualified neonatal clinicians working in rural hospitals throughout Liberia.

Regular video-conference training and mentoring to the four nurse anaesthetists continued to be provided by an MCAI volunteer consultant anaesthetist.

MCAI continued to provide emergency obstetric and neonatal drugs and supplies to 9 public hospitals throughout Liberia.

MCAI continued to develop and distribute up-to-date and evidence-based medical teaching materials, including evidence-based guidelines in obstetrics, neonatal care and paediatrics.

MCAI continued to advocate for the rights of pregnant women, babies and children at national and international level, and to translate these rights into practical clinical work and programs.

MCAI continued to expand the innovative project of self-monitoring by pregnant women, to help detect fetal distress, thereby contributing to improved neonatal outcomes, as well as empowerment of women during labour.

All deliverables having been achieved for the Irish Aid grant, MCAI's final report and financial report were submitted.

Discussions at trustee board level have been taking place in relation to the future of MCAI's work in Liberia. A decision to continue would entail seeking further grants, possibly from Irish Aid again.

Concerns around the sustainability of the projects continue, not least in relation to the Ministry of Health shouldering its responsibilities, including the provision of salary enhancement to in-country project workers.

MCAI's in-county project workers (in logistics and finance) have been kept informed throughout, in relation to the financial constraints. They agreed to a time-limited salary reduction, followed by redundancy with appropriate payment. Most of the staff agreed to continue to work on a voluntary basis while in receipt of redundancy pay; this work included applications for project funding.

Ukraine

A total of 4 consignments of emergency medical equipment, drugs and supplies for 61 maternity and neonatal units in Ukraine was completed (details are in the reference below and summarised on the MCAI website.

Gaza

In response to the events of October 2023 in Israel and Gaza, and the consequent ongoing humanitarian emergency, the Board of Trustees took the decision to provide input to support the most vulnerable people in Gaza, notably pregnant women, babies and children.

The escalating violence has led to the destruction of most of the healthcare facilities in Gaza, as well as the deaths and serious illness and injury of large numbers of people, including healthcare providers.

With extremely limited opportunities for fleeing Gaza, the Palestinian population has become besieged and under constant attack, leading to worsening rates of death and morbidity, including severe malnutrition.

Our advocacy efforts have included approaching ambassadors and foreign office ministers of 7 countries, including the UK, in relation to setting up a program of Medical Emergency Migration.

The trustees of MCAI themselves paid the £600 fee for instruction of lawyers at Doughty St. Chambers, to support our approach to the UK government.

We have engaged with other humanitarian organisations, including Children Not Numbers and Physicians for Human Rights Israel.

Details of our work in trying to obtain 500 hospital beds for Medical Emergency Migration is outlined in detail on our website.

Recently three of our trustees met with the Deputy Director and head of sexual health and reproductive rights of FCDO in London.

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Maternal & Childhealth Advocacy International

Statement of Financial Activities

Year ended 31 October 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	4	32,872	187,671	220,543	480,417
Other trading activities	5	–	–	–	746
Investment income	6	1,761	–	1,761	1,453
Other income	7	273	–	273	717
Total income		34,906	187,671	222,577	483,333
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	–	–	–	53
Expenditure on charitable activities	9	28,759	403,336	432,094	481,934
Total expenditure		28,759	403,336	432,094	481,987
Net (expenditure)/income and net movement in funds		6,147	(215,664)	(209,517)	1,346
Transfers between funds		(6,845)	6,845	–	–
Net movement in funds		(698)	(208,819)	(209,517)	296,738
Reconciliation of funds					
Total funds brought forward		12,830	285,255	298,085	296,738
Total funds carried forward		12,132	76,436	88,568	298,085

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 21 form part of these financial statements.

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Statement of Cash Flows

Year ended 31 October 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net (expenditure)/income		(209,517)	1,346
Adjustments for:			
Other interest receivable and similar income		(1,761)	(1,453)
Interest payable and similar charges		3,741	3,494
Changes in:			
Trade and other debtors		27,264	(3,277)
Trade and other creditors		(2,577)	(6,798)
Cash generated from operations		(182,850)	(6,688)
Interest paid		(3,741)	(3,494)
Interest received		1,761	1,453
Net cash used in operating activities		(184,830)	(8,729)
Net decrease in cash and cash equivalents		(184,830)	(8,729)
Cash and cash equivalents at beginning of year		275,381	284,111
Cash and cash equivalents at end of year	14	90,551	275,382

The notes on pages 13 to 21 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 1 Columba Court, Laide, Achnasheen, Ross-shire, IV22 2NL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: Disclosures in respect of financial instruments have not been presented.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations from individuals	26,374	125,159	151,533
Gift Aid	6,498	7,454	13,952
Companies / Community Groups	–	16,524	16,524
Charities / Voluntary Groups	–	–	–
Trusts & Foundations	–	–	–
Government & Global Agencies	–	38,534	38,534
	32,872	187,671	220,543

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations from individuals	23,572	171,105	194,678
Gift Aid	5,862	40,840	46,702
Companies / Community Groups	–	27,305	27,305
Charities / Voluntary Groups	–	31,924	31,924
Trusts & Foundations	100	–	100
Government & Global Agencies	–	179,708	179,708
	29,534	450,882	480,417

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Fundraising events	–	–	–

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	80	666	746

6. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest	1,761	1,761	1,453	1,453

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Reimbursed Telecoms costs	223	–	223
Bank compensation	30	–	30
Unidentified credit – JWS Ltd	19	–	19
Other unidentified credit	1	–	1
	273	–	273

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other income	434	282	717

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Fundraising costs	–	–	53	53

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Medical training, equipment and supplies	–	171,961	171,961
Other project costs	540	16,769	17,309
Subscriptions	2,167	–	2,167
In-country staff costs	–	142,850	142,850
UK staff salaries	–	–	–
UK freelance staff	23,184	–	23,184
Rent, rates and insurance	181	602	783
Utilities	–	81	81
Telephone / Communications	1,043	9,979	11,022
Delivery and shipping costs	–	4,976	4,976
Printing, postage, stationery and advertising	146	8,113	8,259
Bank charges, exchange rate gains and losses	9	3,732	3,741
IT equipment maintenance	–	–	–
Motor, travel, insurance and subsistence	–	42,518	42,518
Legal and professional fees	–	–	
Governance costs	1,488	1,755	3,243
	28,759	403,336	432,094

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Medical training, equipment and supplies	–	158,478	158,478
Other project costs	–	17,235	17,235
Subscriptions	2,202	145	2,347
In-country staff costs	798	174,103	174,901
UK staff salaries	9,145	–	9,145
UK freelance staff	22,720	–	22,720
Rent, rates and insurance	169	2,672	2,841
Utilities	–	493	493
Telephone / Communications	1,289	13,937	15,226
Sundry expenses	–	41	41
Printing, postage, stationery and advertising	464	10,391	10,855
Bank charges, exchange rate gains and losses	–	3,734	3,734
IT equipment maintenance	–	597	597
Motor, travel, insurance and subsistence	–	59,673	59,673
Legal and professional fees	–	1,974	1,974
Governance costs	1,080	647	1,727
	37,867	444,120	481,987

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	864	840

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	–	9,053
Employer contributions to pension plans	–	92
	–	9,145

The average head count of employees during the year was 0 (2023: 2).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No remuneration was received by the trustees during the year.

Trustees expenses totalling £NIL (2023- £NIL) were paid during the year to trustees for expenses relating to trustee duties.

13. Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,282	28,440
Other debtors	–	106
	1,282	28,546

14. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2024	2023
	£	£
Cash at bank and in hand	90,551	275,381
	90,551	275,381

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	279	–
Trade creditors	863	1,174
Social security and other taxes	2,402	4,669
	3,544	5,843

16. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £0 (2023: £92).

17. Analysis of charitable funds

Unrestricted funds

	At 1 November 2023	Income	Expenditure	Transfers	**At 31 October 2024**
	£	£	£	£	**£**
General funds	12,830	34,906	(28,759)	(6,845)	12,132

	At 1 November 2022	Income	Expenditure	Transfers	At 31 October 2023
	£	£	£	£	£
General funds	25,944	31,501	(37,867)	(6,748)	12,830

Restricted funds

	At 1 November 2023	Income	Expenditure	Transfers	At 31 October 2024
	£	£	£	£	£
ALSG Holding Funds	14,686	16,524	(12,407)	(14,686)	4,117
MCAI Project Funds	64,586	18,022	(2,867)	(47,353)	32,388
Liberia					
Fetal Monitoring	14,071	–	(18,134)	14,686	10,623
General	14,296	750	(86,378)	71,370	38
Anaesthestist Training	4,049	5,215	(6,316)	–	2,948
Obstetrics Training - Edinburgh	4,585	–	(104)	(4,481)	–
Paediatric Training - Irish Aid	137,261	38,534	(170,930)	(3,881)	984
Paediatric Training - DAK Foundation	–	–	–	–	–
Paediatric Training – MCAI	5,523	–	(10,299)	4,776	–
Graduate Incentives	10,926	–	(7,750)	(3,176)	–
Hannah Children Education	731	625	(466)	–	890
Drugs and supplies	5,667	–	–	(5,667)	–
Ukraine					
Obstetric Hospital Support	8,874	108,000	(87,683)	(4,743)	24,448
Obstetric Hospital Support – MCAI	–	–	–	–	–
	285,255	187,670	403,334	6,845	76,436

	At 1 November 2022 £	Income £	Expenditure £	Transfers £	At 31 October 2023 £
ALSG Holding Funds	15,930	27,305	–	(28,549)	14,686
MCAI Project Funds	62,707	15,297	(2,850)	(10,568)	64,586
Liberia					
Fetal Monitoring	1,282	–	(15,759)	28,548	14,071
General	9,578	1,875	(67,157)	70,000	14,296
Anaesthestist Training	3,382	5,436	(4,769)		4,049
Obstetrics Training - Edinburgh	74,496	–	(38,029)	(31,882)	4,585
Paediatric Training - Irish Aid	84,261	140,108	(88,108)	1,000	137,261
Paediatric Training - DAK Foundation	8,583	33	(10,354)	1,738	–
Paediatric Training – MCAI	7,580	6,250	(10,569)	2,262	5,523
Graduate Incentives	11,015	39,600	(34,927)	(4,762)	10,926
Hannah Children Education	591	625	(485)		731
Drugs and supplies	–	–	(4,333)	10,000	5,667
Ukraine					
Obstetric Hospital Support	(9,861)	37,093	(38,521)	20,163	8,874
Obstetric Hospital Support – MCAI	1,250	178,210	(128,257)	(51,203)	–
	270,794	451,832	(444,118)	6,747	285,255

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Current assets	14,772	77,062	91,834
Creditors less than 1 year	(864)	(2,403)	(3,267)
Net assets	13,908	74,659	88,567

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	13,670	290,258	303,928
Creditors less than 1 year	(840)	(5,003)	(5,843)
Net assets	12,830	285,255	298,085