

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, Dyall 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.

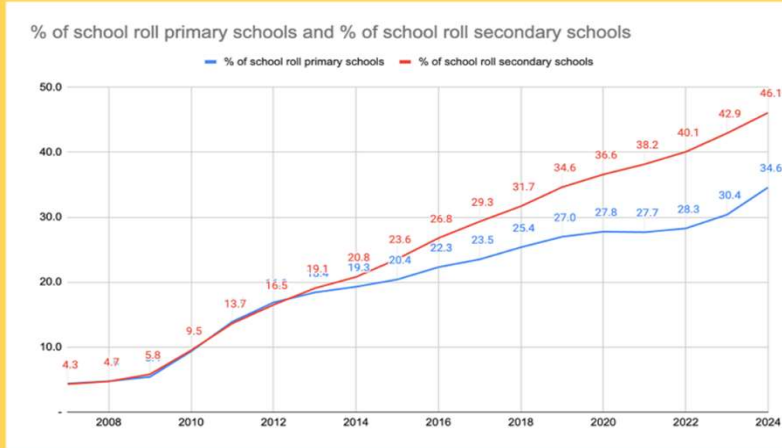
Mohammed Al Sinani, M. Johnson, M. A. Crawford, Mohammed Al Maqbali, Samir Al-Adawi. Depression and anxiety in the pregnant Omani population in relation to their fatty acid intake and levels. *Prostaglandins, Leukotrienes and Essential Fatty Acids* 204 (2025) 102668.

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	-
	<u>70,331</u>	<u>-</u>	<u>70,331</u>	<u>64,821</u>

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	<u>-</u>	<u>29,988</u>	<u>29,988</u>	<u>-</u>

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 Income	Expenditure	Transfer between funds	Closing balance
	£	£	£	£	£
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)
	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).