

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
MAMA MELISSA FOUNDATION (EDUCATION AND CANCER SUPPORT)**



---

Chartered Accountants &  
Business Advisors

---

**MAMA MELISSA FOUNDATION (EDUCATION AND CANCER SUPPORT)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

|   | <b>Page</b>   |
|---|---------------|
| <b>Report of the Trustees</b>                     | <b>1</b>      |
| <b>Independent Examiner's Report</b>              | <b>2</b>      |
| <b>Statement of Financial Activities</b>          | <b>3</b>      |
| <b>Balance Sheet</b>                              | <b>4</b>      |
| <b>Notes to the Financial Statements</b>          | <b>5 to 6</b> |
| <b>Detailed Statement of Financial Activities</b> | <b>7</b>      |

# MAMA MELISSA FOUNDATION (EDUCATION AND CANCER SUPPORT)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The aim of the charity is to develop the relief on poverty, need, hardship, distress and sickness and the advancement of education of orphaned children in Kenya by such means as the trustees at their absolute discretion may from time to time decide to for the relief of sickness. In particular for the relief of persons in Kenya suffering from acquired immune deficiency syndrome (AIDS) and human immune deficiency virus (HIV) or related conditions and their families by the provision of giving general advice, information and support.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees are satisfied that appropriate controls are in place.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1106100

#### Principal address

White Lias  
Braysdown  
Peasedown St. John  
BATH  
BA2 8LL

#### Trustees

B Petty  
M Petty  
E Ashman

#### Independent Examiner

PG Owen Limited  
Chartered Accountants  
124 High Street  
Midsomer Norton  
BA3 2DA

Approved by order of the board of trustees on 29/10/2025 and signed on its behalf by:

E. Ashman

E Ashman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MAMA MELISSA FOUNDATION (EDUCATION AND CANCER SUPPORT)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Independent examiner's report to the trustees of Mama Melissa Foundation (Education and Cancer Support)**  
I report to the charity trustees on my examination of the accounts of Mama Melissa Foundation (Education and Cancer Support) (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Robin Browning BA(Hons) BFP FCA FCCA

PG Owen Limited  
Chartered Accountants  
124 High Street  
Midsomer Norton  
BA3 2DA

Date: 28/12/25

**MAMA MELISSA FOUNDATION (EDUCATION AND CANCER SUPPORT)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

|  |       | 2024<br>Unrestricted<br>fund<br>£ |
|--|-------|-----------------------------------|
|  | Notes |                                   |
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                   |
| Donations and legacies                 |       | <u>101,885</u>                    |
| <b>Total</b>                           |       | <u>101,885</u>                    |
| <br><b>EXPENDITURE ON</b>              |       |                                   |
| Raising funds                          | 2     | 330                               |
| <br>Other                              |       | <u>99,614</u>                     |
| <b>Total</b>                           |       | <u>99,944</u>                     |
| <br><b>NET INCOME</b>                  |       | 1,941                             |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                   |
| Total funds brought forward            |       | <u>281</u>                        |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>2,222</u></u>               |

The notes form part of these financial statements

**MAMA MELISSA FOUNDATION (EDUCATION AND CANCER SUPPORT)**

**BALANCE SHEET  
FOR THE YEAR ENDED 31 DECEMBER 2024**

|  | Notes | 2024<br>Unrestricted<br>fund<br>£ |
|--|-------|-----------------------------------|
| <b>CURRENT ASSETS</b>                            |       |                                   |
| Cash at bank                                     |       | <u>2,552</u>                      |
|  |       | 2,552                             |
| <b>CREDITORS</b>                                 |       |                                   |
| Amounts falling due within one year              | 4     | (330)                             |
|  |       | <u>2,222</u>                      |
| <b>NET CURRENT ASSETS</b>                        |       |                                   |
|  |       | 2,222                             |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>2,222</u>                      |
| <b>NET ASSETS</b>                                |       | <u>2,222</u>                      |
| <b>FUNDS</b>                                     | 5     |                                   |
| Unrestricted funds                               |       | <u>2,222</u>                      |
| <b>TOTAL FUNDS</b>                               |       | <u>2,222</u>                      |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
E Ashman - Trustee

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

**Raising donations and legacies**

|               |            |
|---------------|------------|
|               | 2024       |
|               | £          |
| Support costs | <u>330</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                 | 2024<br>£  |
|-----------------|------------|
| Other creditors | <u>330</u> |

## 5. MOVEMENT IN FUNDS

|                           | At 1.1.24<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.12.24<br>£ |
|---------------------------|-------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                   |                                  |                     |
| General fund              | 281               | 1,941                            | 2,222               |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>   |
| <b>TOTAL FUNDS</b>        | <u>2,445</u>      | <u>3,831</u>                     | <u>6,276</u>        |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 101,885                    | (99,944)                   | 1,941                     |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>101,885</u>             | <u>(99,944)</u>            | <u>1,941</u>              |

## 6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.



**MAMA MELISSA FOUNDATION (EDUCATION AND CANCER SUPPORT)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

2024  
£

**INCOME AND ENDOWMENTS**

|                                 |                |
|---------------------------------|----------------|
| <b>Donations and legacies</b>   |                |
| Donations                       | <u>101,885</u> |
| <b>Total incoming resources</b> | 101,885        |

**EXPENDITURE**

|                                 |                     |
|---------------------------------|---------------------|
| <b>Other</b>                    |                     |
| Building materials              | 91,444              |
| Sub contractors                 | 3,962               |
| Travel costs                    | 2,624               |
| Telephone                       | 446                 |
| Advertising                     | 338                 |
| Gifts and donations             | 769                 |
| Bank charges                    | <u>31</u>           |
|                                 | 99,614              |
| <b>Governance costs</b>         |                     |
| Independent examiner's fees     | <u>330</u>          |
| <b>Total resources expended</b> | <u>99,944</u>       |
| <b>Net income</b>               | <u><u>1,941</u></u> |