

Mamacita Foundation

Scotland · Charity number SC050489

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-09-23
Register	View on the OSCR register

Contact

Address	Hilton convention centre 13 Smithfield Road Ab24 4nr Woodside Aberdeen AB24 4NR
Website	www.mamacitafoundationuk.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of health', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: Mamacita Foundation is set up to support the integration, wellbeing, and empowerment of underserved communities across Aberdeen, including low-income families, refugees, young people, and individuals facing social isolation.

Beneficiaries: 'People with disabilities or health problems', 'People with a particular ethnic or racial origin'

Objectives: a. the prevention or relief of poverty, b. the advancement of education, c. the advancement of health, d. the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Geography

- **Main operating location:** Aberdeen
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£71,015	£84,378	-	0
2024-12-31	£71,804	£43,386	-	0
2023-12-31	£32,482	£27,881	-	0
2022-12-31	£13,000	£12,250	-	0
2021-12-31	£6,291	£6,191	-	0

Mamacita Foundation

Scotland - Charity number SC050489

Accounts

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2025	To	31	12	2025

Reference and administration details

Charity name	Mamacita Foundation
Other names charity is known by	
Registered charity number	SC050489
Charity's principal address	Hilton Convention Centre, 13 Smithfield Road, Aberdeen
	Postcode AB24 4NR

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ngozi Vivian Draghici	Chief Officer	Whole Year	
2	Stanley Nwabueze	Treasurer	Whole Year	
3	Lawrence Modeme	Secretary	Whole Year	
4				
5				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Mamacita Foundation is a registered Scottish charity governed by a constitution. During the year ended 31 December 2025, the constitution was updated following a governance review. The charity transitioned from a one-tier governance structure to a two-tier structure to introduce a formal membership body alongside the Board of Trustees. This change was made to strengthen accountability, increase community participation, and support inclusive decision-making, while ensuring that overall control and legal responsibility remain with the Board of Trustees.
Trustee recruitment and appointment	Trustees are appointed in accordance with the charity's constitution. Recruitment seeks to ensure that the Board has an appropriate balance of skills, experience, and lived understanding of the communities the charity serves. New trustees are provided with an induction covering the charity's purposes, governance structure, safeguarding responsibilities, and regulatory obligations. Ongoing support and guidance are provided to enable trustees to effectively fulfil their duties under charity law. Under the revised two-tier structure, trustees retain ultimate responsibility for the strategic direction, financial oversight, and governance of the charity.

Objectives and activities

Charitable purposes	The charitable purposes of Mamacita Foundation are to advance community development, relieve poverty and financial hardship, promote social inclusion, and improve physical, mental, and emotional wellbeing. This includes but not necessarily limited to migrants, refugees, minority ethnic individuals, and other disadvantaged or marginalised groups within Aberdeen and surrounding areas.
Summary of the main activities in relation to these objects	During 2025, Mamacita Foundation delivered a range of community-based activities aimed at reducing food insecurity, social isolation, and barriers to essential support. These included the provision of emergency food parcels, community pop-in sessions, volunteering and employability support, befriending services, and wellbeing-focused activities. The charity worked closely with volunteers, partner organisations, and local services to ensure support was accessible, culturally sensitive, and responsive to community needs. Trustees reviewed activities regularly to ensure they aligned with the charity's purposes and delivered public benefit. The introduction of a two-tier governance structure further supported this by strengthening community voice and participation in the charity's development.

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the financial year ended 31 December 2025, Mamacita Foundation significantly expanded its reach and impact across Aberdeen, delivering essential support to individuals and families experiencing poverty, social isolation, and multiple disadvantages.

Volunteers remained central to the charity's work. In 2025 alone, volunteers contributed 35,484 volunteering hours, enabling the delivery of 79,800 meals through emergency food parcel support and community food initiatives. Through this work, the charity supported approximately 31,920 individuals and families, contributing to improved food security, mental wellbeing, social inclusion, and cultural integration.

The estimated economic value of this volunteer contribution amounted to £433,259.64, representing a significant saving to the public purse.

In addition to food support, the charity delivered community pop-in sessions, employability and advocacy support, befriending services, and wellbeing-focused activities, working in partnership with local organisations and statutory services.

During the year, the charity also strengthened its governance by transitioning to a two-tier structure, enabling greater community participation while maintaining strong trustee oversight. Trustees are satisfied that the charity's activities delivered clear public benefit and advanced its charitable purposes throughout the year.

Financial review

Brief statement of the charity's policy on reserves

The trustees recognise the importance of maintaining an appropriate level of reserves to ensure the charity's ongoing financial stability and ability to respond to unforeseen events.

Mamacita Foundation aims to hold free reserves sufficient to cover essential running costs for a short period, while ensuring that the majority of funds received are applied directly to charitable activities.

Due to the high level of demand for the charity's services and its reliance on restricted grant funding, reserves are kept under regular review. Trustees consider the current level of reserves to be appropriate in light of the charity's size, operating model, and commitment to delivering immediate support to the communities it serves.

Details of any deficit

The movement in restricted funds reflects timing differences between income and expenditure. Funding for a vehicle was received at the end of 2024 and carried forward, with the purchase completed in 2025, resulting in higher restricted expenditure in the year. The vehicle cost was fully covered by the grant and applied in accordance with funder conditions, and no restricted funds were overspent or used outside their intended purpose. Additional costs, including insurance, tax, delivery, charging, and branding, were not covered and were met from unrestricted funds, supported by a short-term trustee loan. At year-end, restricted funds remained for ongoing projects continuing into 2026

Donated facilities and services (if any)

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Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)	Ngozi Vivian Draghici	
Position: Chair		
Date: 09/02/2026		

	Enter charity name below					Enter SC No. below		
	Mamacita Foundation					SC050489		
	Receipts and payments accounts							
	For the period from	Period start date			to	Period end date		
Day		Month	Year	Day		Month	Year	
01		January	2025	31		December	2025	

Section A Statement of receipts and payments						
	Unrestricted to nearest £	Restricted funds to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	500				500	970
Legacies					-	
Grants	3,000	60,590			63,590	54,898
Receipts from fundraising activities					-	15,936
Gross trading receipts					-	
Income from investments other than					-	
Rents from land & buildings					-	
Gross receipts from other charitable	6,925				6,925	
					-	
A1 Sub total	10,425	60,590	-	-	71,015	71,804
A2 Receipts from asset & investment						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	10,425	60,590	-	-	71,015	71,804
A3 Payments						
Expenses for fundraising activities					-	5,005
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	5,742	47,761			53,503	33,912
Grants and donations					-	
Governance costs:					-	
Audit / independent examination		545			545	545
Preparation of annual accounts					-	
Legal costs		1,830			1,830	3,574
Other					-	
					-	
A3 Sub total	5,742	50,136	-	-	55,878	43,036
A4 Payments relating to asset and						
Purchases of fixed assets		28,500			28,500	-
Purchase of investments					-	
A4 Sub total	-	28,500	-	-	28,500	-
Total payments	5,742	78,636	-	-	84,378	43,036
Net receipts / (payments)	4,683	-18,046	-	-	(13,363)	28,768
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	4,683	-18,046	-	-	-13,363	28,768

Mamacita Foundation					SC050489		
Section B Statement of balances							
Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	5,133	28,986			34,119	34,119
	Surplus / (deficit) shown on receipts and payments account	4,683	(18,046)			(13,363)	-
						-	
						-	
	Cash and bank balances at end of year	9,816	10,940	-	-	20,756	34,119

**Report to the
trustees/members of
Registered charity
number**
**On the accounts of the
charity for the period**

Set out on pages

Independent examiner's report on the accounts

Mamacita Foundation
SC050489

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025
5-6					(remember to include the page numbers of additional sheets)	

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether matters have come to my attention.

**Basis of independent
examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's
statement**

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Ibrahim Yohanna

Date:

19 February 2026

Name:

Ibrahim Yohanna – B.Sc., M.Sc., MBA, ACA, ACCA, FCCA, FFA, CIA, CFE

**Relevant professional
qualification(s) or body
(if any):**

Association of Certified Chartered Accountants (ACCA)
Institute of Financial Accountants (FFA)
Institute of Chartered Internal Auditor of UK & Ireland (CIIA)
Certified Fraud Examiner (CFE)

Address:

14,
Valentine Crescent,
Danestone
AB22 8DB
Scotland, UK

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details
of any items that
the examiner
wishes to
disclose**

Accounts

Charity number SC050489

MAMACITA FOUNDATION

FINANCIAL STATEMENT

31 December 2024

MAMACITA FOUNDATION
Report and accounts
Contents

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MAMACITA FOUNDATION
Charity Information

Trustee



Manchester Accountancy Services
182 Stock Street
Manchester
M8 8QH

Solicitors

Bankers

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Registered Office

Hilton Convention Centre
13 Smithfield Road
AB24 4NR

Register Charity Number

SC050489

Trustees' Report

The Trustees present their report and accounts for the year ended 31 December

Legal and administration

the charity is governed by its constitution and subject to the regulation of the charity commission

Structure, Governance and Management

The Charity is governed by its constitution. The charity is constituted as an association consisting of members. The trustees are appointed or re-appointed at the annual general

Trustees

The following persons served as Trustee during the year:



Objective & Vision

Mamacita Foundation exists to support disadvantaged individuals and communities, with the following charitable purposes for public benefit:

The prevention and alleviation of poverty

The promotion of education and learning opportunities

The enhancement of health and well-being

The provision of recreational activities and facilities aimed at improving the living conditions of vulnerable individuals

Financial review of the year

Donation and fee received during the year were £71804 and £43386 was spent on charity activities



Trustees

MAMACITA FOUNDATION

Independent Examiner report to the Trustees of MAMACITA FOUNDATION

I report on the accounts of the the mamacita foundation for the year ended 31 December 2023

Respective responsability of trustees and examiner

The charity,s trustees are responsible for the preparation of the accounts. The charity trustes consider that an audit is not required for this year under section 144(2) of the charities Act 2011(the 2011 Act)and that an independent examination is needed

it is my responsibility to

examine the accounts under section 145 of the 2011 act

to follow the procedures laid down in general directions given by charity commission under sect 145(5)(b) of the 2011act and

to state whether particular matters have come to my attention

Basis of independent examiner,s report

My examination was carried out in accordance with the general directions given by the charity commssion an examination includes a review of the accounting records kept by the charity and comparision of the accounts presented with those records it also includes consideration of any unusual items or disclosures in accounts and seeking of expalnation from you as trustee concering any such matters

The procedures undertaken do not provide all the evidence that would be rquire in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and report is limited to those matters set out the statement below

Independent examiner,s statement

in connection with my examination no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records and in accoradance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requiremenmts of the 2011 act

have not been met

or

- 2 to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached

Manchester Accountancy Services
182 Stock street
Manchester
M8 8QH
Date 7th July 2025

MAMACITA FOUNDATION
Statement of Financial Activities
for the year ended 31 December 2024

	Notes	2024 £
Incoming Resources		
Donations	4	970
Charityable Activities		70,834
Total incoming resources		<u>71,804</u>
Resources Expended		
Direct Charitable	5	-
Management & Administrative expenses	6	43,386
Total Resources Expended		<u>43,386</u>
Net Income Resources		28,418
total fund Brought forward		5,351
Total funds carried forward		<u>33,769</u>

MAMACITA FOUNDATION
Financial Position
as at 31 December 2024

	Notes	2024 £
Fixed Assets		
Tangible Assets		-
Current assets		
Cash at bank and in hand	34,119	
Creditors: amounts falling due within one year	7 (350)	
Total Assests less current liabilities		33,769
Total Assests		<u>33,769</u>
Funds of the Charity		
Restricted		31,769
Unrestricted Funds		<u>2,000</u>
Total funds		<u>33,769</u>

Trustee [REDACTED]
 Approved by the board on 7 July 2025

MAMACITA FOUNDATION
Notes to Financial statement
for the year ended 31 December 2024

1 Accounting policies

a Basis of preparation

The accounts have been prepared under the historical cost convention on going concern basis and in accordance with the SORP 2005 and with the accounting standards

b Incoming Resources

Fee income and donation are included in the statement of financial activities SOFA when received by charity

c Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixture & fittings	15% straight line
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d Expenditure Recognition

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to pay out resources

e Management & Administration Expenses

includes all expenditure not directly related to the charityable activities of fund raising ventures

4 Fee & Donations

Received from the general public attending the Church

5 Direct Charitable

Grants

Fundraising activities

4 Funds of charity

Total Funds brought forward

Net Incoming Resources

At 31 December 2024

2024

£

2024

£

5,351

28,418

33,769

5,351

7 Creditors: amounts falling due within one year

Bank Loan

Other Creditors

2024

£

-

350

7 Creditors: amounts falling due with 2024

	£
Bank Loan	-
Other Creditors	-

MAMACITA FOUNDATION
6)Detailed Financial Statement
for the year ended 31 December 2024

	2024
	£
Income recourses	<u>71,804</u>
Administrative expenses	
Event Accomodation	5,653
Transportion	<u>4,523</u>
	<u>10,176</u>
Premises costs:	
Rates	
Utilities	9,850
Repairs and maintenance	<u>3,029</u>
	<u>12,879</u>
General administrative expenses:	
Telephone and fax	1,384
Project expenses	13,944
Stationery and printing	884
Repairs and maintenance	
Sundry expenses	-
	<u>16,212</u>
Legal and professional costs:	
Other legal and professional	4,119
	<u>4,119</u>
	<u>43,386</u>