

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	Mar	2023	To	28	Feb	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Friends of Macduff Marine Aquarium
FOMMA
SC046309
c/o Macduff Marine Aquarium
11 High Shore
Macduff
Banffshire
Postcode AB44 1SL

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	Chair		
2	Secretary		
3	Treasurer/Mem Sec		
4			
5		From 27-Nov-23	
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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
	To 23 rd Aug 2023

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Within the period of this Return a virtual AGM was held on 27th Nov 2023; the existing four Trustees at the time were unanimously re-elected, and one new Trustee was also unanimously elected.

Objectives and activities

Charitable purposes

Purpose: To inspire and promote understanding, appreciation, consideration, protection and conservation of Moray Firth marine wildlife and its environment by supporting and assisting Macduff Marine Aquarium.

B - the advancement of education

M - the advancement of environment

Summary of the main activities in relation to these objects

- specific projects to directly enhance the visitor experience at Macduff Marine Aquarium, or projects to raise funds for future direct projects;
- events for members and the public;
- periodic newsletters for members;
- being part of and assisting with Aquarium led events;
- monitoring wider Moray Firth marine issues, becoming involved if considered applicable.

APPENDIX 1

Achievements and performance

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

- Organising and arranging judging of the 2024 Macduff Calendar photo competition as well as a children's art competition; then formatting, printing, selling and distribution of the 2024 Macduff Calendar;
- organised and funded further "Fishfinder" sheets for visitors;
- took part in several Aquarium events day activities;
- members' emailed Newsletters;
- chaired the Ethics Committee for the Aquarium;
- consultations with Aquarium staff and architect about the plans for Aquarium development;
- funding application to equip the new Learning Room within the new plans for the Aquarium.

Financial review

Brief statement of the charity's policy on reserves

FOMMA seeks only to maintain a positive balance to cover routine operating costs, or as saving for future projects. The large donation received at the end of the last accounting period has been allocated as a Restricted Fund, and the monies will be placed in an interest bearing account pending the ability to use the funds in line with the donor's wishes; the donor is aware that due to the planned Aquarium refurbishment the funds are likely not to be used for perhaps another two years. Gift Aid was claimed and paid.

Details of any deficit

This year resulted in a relatively substantial surplus. As in last period report this was considered inevitable in view of the Aquarium closing in the autumn of 2024 for refurbishment, and therefore there was no purpose in upgrading features for visitors. Some funds, together with a grant applied for, have been tagged for equipping the future Learning Room.

Donated facilities and services (if any)

All the Trustees and some of the members have freely given their time and effort to support the activities of FOMMA.

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

Chair	Secretary
4-Nov-24	4-Nov-24

Friends of Macduff Marine Aquarium

SC046309



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Mar	2023		28	Feb	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	3,198				3,198	11,277
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	4,380				4,380	5,349
Gross trading receipts					-	
Income from investments other than land and buildings	139	278			417	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	7,717	278	-	-	7,995	16,626
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	7,717	278	-	-	7,995	16,626
A3 Payments						
Expenses for fundraising activities	2,125				2,125	4,349
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	942				942	1,087
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	94				94	
					-	
A3 Sub total	3,161	-	-	-	3,161	5,436
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,161	-	-	-	3,161	5,436
Net receipts / (payments)	4,556	278	-	-	4,834	11,190
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,556	278	-	-	4,834	11,190

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,286	10,000			16,286	5,666
	Surplus / (deficit) shown on R&P account less "other assets" change	3,393	278			3,671	10,620
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	9,679	10,278	-	-	19,957	16,286
		- 1,163	-	-	-	- 1,163	- 570

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments		0		
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Balance held by Aquarium	Unrestricted		2,118	955
		Total	-	2,118	955

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees
Date of
approval

4-Nov-24

4-Nov-24

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Cash funds held in one current account plus a Paypal account; additional asset is held in a ring-fenced account by Aquarium.
A savings account was opened during the year for the large donation received right at the end of the last period, as well as some of the existing Unrestricted Funds (interest earned has been split in proportion between the Unrestricted and Restricted portions in that savings account).

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
No grants paid out by FOMMA			
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Analysis of receipts and payments

	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 €
Membership	415				415	335
Terracycle					-	250
Amazon Smile	30				30	44
Sundry donations	2,753				2,753	10,648
Total	3,198	-	-	-	3,198	11,277

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total			-	-

[illegible]

	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 £
Fishfinder sheets	817	-	-	-	817	460
Outside play equipment	125	-	-	-	125	-
Information boards	-	-	-	-	-	192
Sticklebacks	-	-	-	-	-	90
Baby shark tank	-	-	-	-	-	345
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	942	-	-	-	942	1,087

SC046309

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,198				3,198	1,277
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	4,380				4,380	5,349
Gross trading receipts					-	-
Income from investments other than land and buildings	139				139	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<i>Sub total</i>	7,717	-	-	-	7,717	6,626
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	7,717	-	-	-	7,717	6,626
Payments						
Expenses for fundraising activities	2,125				2,125	4,349
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	942				942	1,087
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Card machine	94				94	-
<i>Sub total</i>	3,161	-	-	-	3,161	5,436
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	3,161	-	-	-	3,161	5,436
<i>Net receipts / (payments)</i>	4,556	-	-	-	4,556	1,190
Transfers to / (from) funds						
					-	-
<i>Surplus / (deficit) for year</i>	4,556	-	-	-	4,556	1,190

Nature and purpose of funds

FOMMA maintains only one Unrestricted fund - in which any income or expenditure, other than any Restricted Funds (none this period), are accounted for. Certain FOMMA projects, eg Macduff Calendar, are analysed separately for internal purposes.

Several projects were supported as part of our charitable activities to comply with our charitable objects, generally listed in Additional Notes (1) sheet.

Friends of Macduff Marine Aquarium

SC046309

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Mary Fund						
Receipts						
Donations					-	10,000
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	278				278	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	278	-	-	-	278	10,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	278	-	-	-	278	10,000
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	278	-	-	-	278	10,000
Transfers to / (from) funds					-	
Surplus / (deficit) for year	278	-	-	-	278	10,000

Nature and purpose of funds

Mary made a substantial donation in memory of her late husband, requesting it is used for a project relating to his career; a number of options were discussed with Mary, all of which continue to be frustrated pending the refurbishment of the Aquarium planned by the owner, Aberdeenshire Council. No final decision made. As discussed with Mary it is expected these funds will be unused for up to another two years.

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Friends of Macduff Marine Aquarium

Registered charity number

SC046309

On the accounts of the charity for the period

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

1

Mar

2023

28

Feb

2024

Set out on pages

1

(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. 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 particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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

Signed:

Name:

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

Address:

*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.