

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	2024	To	28	Feb	2025

Reference and administration details

Charity name	Friends of Macduff Marine Aquarium						
Other names charity is known by	FOMMA						
Registered charity number	SC046309						
Charity's principal address	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	[REDACTED]	Chair		
2		Secretary		
3		Treasurer/Mem Sec		
4				
5				
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

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Within the period of this Return a physical AGM was held including an update on the Aquarium works from the Principal Architect. The existing five Trustees were unanimously re-elected. No new candidates came forward.

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.

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Achievements and performance

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

- Organising and arranging judging of the 2025 Macduff Calendar photo competition as well as a children's art competition; then formatting, printing, selling and distribution of the 2025 Macduff Calendar;
- organised and funded further "Fishfinder" sheets for visitors;
- members' emailed Newsletters;
- chaired the Ethics Committee for the Aquarium;
- continuing consultations with Aquarium staff and architect about the plans for the ongoing Aquarium development;
- equipping the new Learning Room and purchasing future public viewing telescopes, having been successful with the Coastal Communities Challenge Fund.

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 are 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 until next year.

Details of any deficit

This year resulted in neither any substantial surplus nor deficit. The Aquarium was either preparing to close, or was closed, for the whole accounting period. We continued with the annual Macduff Calendar and those proceeds cancelled out the 11% contribution we made to the costs of equipping the new class/community room; as small amount of that work was not completed until after the end of this accounting period.

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.

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Other optional information

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)		
Position (e.g. Chair)		
	Chair	Secretary
Date	31 st Oct 2025	31 st Oct 2025

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	2024		28	Feb	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	280				280	3,198
Legacies					-	-
Grants	23,166				23,166	-
Receipts from fundraising activities	5,800				5,800	4,380
Gross trading receipts					-	
Income from investments other than land and buildings	194	486			680	417
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	29,440	486	-	-	29,926	7,995
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	29,440	486	-	-	29,926	7,995
A3 Payments						
Expenses for fundraising activities	3,418				3,418	2,125
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	26,604				26,604	942
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	94
					-	
A3 Sub total	30,022	-	-	-	30,022	3,161
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	30,022	-	-	-	30,022	3,161
Net receipts / (payments)	(582)	486	-	-	(96)	4,834
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(582)	486	-	-	(96)	4,834

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	9,679	10,278			19,957	16,286
	Surplus / (deficit) shown on R&P account less "other assets" change	(582)	486			(96)	3,671
						-	
						-	
	Cash and bank balances at end of year	9,097	10,764	-	-	19,861	19,957
	(Agree balances with receipts and payments account(s))						1,163

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

Categories	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
		Total	-	-	2,118

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

Categories	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

Signature

Print Name

Date of approval

[Redacted Signature and Name Area]

31-Oct-25
31-Oct-25

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, a savings account, and a Paypal account.
 Note: in previous years additional funds were held in a ring-fenced account by Aquarium, but this was refunded during this period.
 The savings account opened last period is now used principally for our one Restricted Fund, plus some remaining interest (interest earned has been split in proportion between the Unrestricted and Restricted portions in that savings account). Notice has been given to close this account, with transfer January 2026, as we anticipate the Restricted Fund will be used.

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

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

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Membership	98				98	415
Amazon Smile					-	30
Sundry donations	182				182	2,753
Total	280	-	-	-	280	3,198
	-	-	-	-	-	-

2 Grants

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

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Fishfinder sheets	236				236	817
Outside play equipment					-	125
CCCF project for classroom kit and telescopes	26,368				26,368	
					-	
					-	
					-	
					-	
					-	
Total	26,604	-	-	-	26,604	942

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	280				280	3,198
Legacies					-	
Grants					-	-
Receipts from fundraising activities	28,966				28,966	4,380
Gross trading receipts					-	
Income from investments other than land and buildings	194				194	139
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	29,440				29,440	7,717
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	29,440	-	-	-	29,440	7,717
Payments						
Expenses for fundraising activities	3,418				3,418	2,125
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	26,604				26,604	942
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Card machine					-	94
Sub total	30,022				30,022	3,161
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	30,022	-	-	-	30,022	3,161
Net receipts / (payments)	(582)	-	-	-	(582)	4,556
Transfers to / (from) funds						
Surplus / (deficit) for year	(582)	-	-	-	(582)	4,556

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.

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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	486				486	278
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	486	-	-	-	486	278
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	486	-	-	-	486	278
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)	486	-	-	-	486	278
Transfers to / (from) funds					-	
Surplus / (deficit) for year	486	-	-	-	486	278

Nature and purpose of funds

In June 2023 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, but it is expected these funds will be used in the next financial period as the refurbishment works come to completion.

APPENDIX 3



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 v2						
Charity name Friends of Macduff Marine Aquarium						
Registered charity number SC046309						
Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
1	Mar	2024		28	Feb	2025
						(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

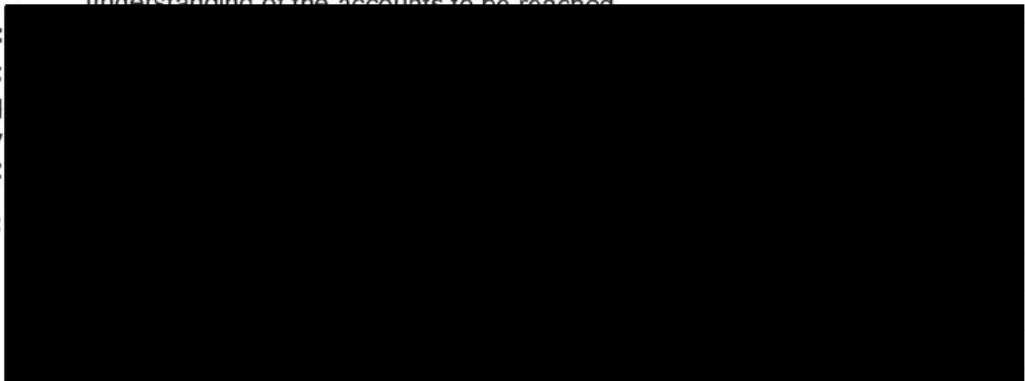
In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 understanding of the accounts to be reached.

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.

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