

# Friends of Macduff Marine Aquarium

Scotland · Charity number SC046309

## Details

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Known as	FOMMA
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2016-02-02
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address  
45 Duff Street  
Macduff  
AB44 1QJ

## Activities

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**Activities:** 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of environmental protection or improvement'

**What the charity does:** We try to do what it says on the tin, be Friends to the Aquarium, through whatever methods seem applicable at the time. This is helping with events, fund raising for specific projects, providing input to design changes, providing a min facilities that the Aquarium is not set up to do.

**Beneficiaries:** 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** The organisation's purpose is 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'.

## Geography

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- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£29,926	£30,022	-	0
2024-02-28	£7,717	£3,161	-	0
2023-02-28	£16,626	£5,436	-	0
2022-02-28	£7,114	£7,571	-	0
2021-02-28	£4,824	£5,357	-	0

**Friends of Macduff Marine Aquarium**

Scotland - Charity number SC046309

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# Accounts

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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.

## APPENDIX 1

### 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.

## APPENDIX 1

### 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 <sup>st</sup> Oct 2025	31 <sup>st</sup> 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 £
<b>A1 Receipts</b>						
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					-	
					-	
<b>A1 Sub total</b>	<b>29,440</b>	<b>486</b>	<b>-</b>	<b>-</b>	<b>29,926</b>	<b>7,995</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>29,440</b>	<b>486</b>	<b>-</b>	<b>-</b>	<b>29,926</b>	<b>7,995</b>
<b>A3 Payments</b>						
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
					-	
<b>A3 Sub total</b>	<b>30,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,022</b>	<b>3,161</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>30,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,022</b>	<b>3,161</b>
<b>Net receipts / (payments)</b>	<b>(582)</b>	<b>486</b>	<b>-</b>	<b>-</b>	<b>(96)</b>	<b>4,834</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(582)</b>	<b>486</b>	<b>-</b>	<b>-</b>	<b>(96)</b>	<b>4,834</b>





**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
<b>Total</b>	<b>280</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>280</b>	<b>3,198</b>
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>26,604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,604</b>	<b>942</b>

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below <b>General</b>	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
<b>Receipts</b>						
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					-	
<b>Sub total</b>	<b>29,440</b>				<b>29,440</b>	<b>7,717</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>				<b>-</b>	
<b>Total receipts</b>	<b>29,440</b>				<b>29,440</b>	<b>7,717</b>
<b>Payments</b>						
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
<b>Sub total</b>	<b>30,022</b>				<b>30,022</b>	<b>3,161</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>				<b>-</b>	
<b>Total payments</b>	<b>30,022</b>				<b>30,022</b>	<b>3,161</b>
<b>Net receipts / (payments)</b>	<b>(582)</b>				<b>(582)</b>	<b>4,556</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(582)</b>				<b>(582)</b>	<b>4,556</b>

#### 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
<b>Mary Fund</b>						
<b>Receipts</b>						
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					-	
<b>Sub total</b>	<b>486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>486</b>	<b>278</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>486</b>	<b>278</b>
<b>Payments</b>						
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					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>486</b>	<b>278</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>486</b>	<b>278</b>

**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 <span style="float: right;">v2</span>						
Charity name <b>Friends of Macduff Marine Aquarium</b>						
Registered charity number <b>SC046309</b>						
Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
<b>1</b>	<b>Mar</b>	<b>2024</b>		<b>28</b>	<b>Feb</b>	<b>2025</b>
						(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**

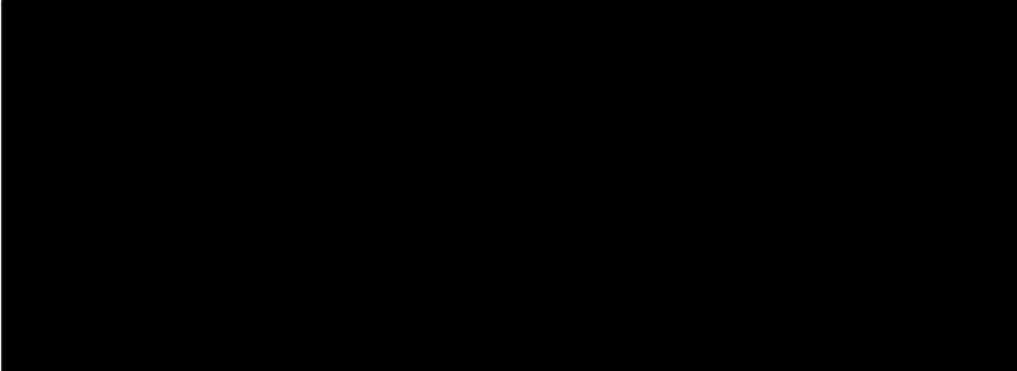
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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\*]

- 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
- 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