Scottish Charity Number SC000839

The Cabin

Financial Statements

For the Year ended 30 April 2026

The Cabin

Trustees' report for the year ended 30 April 2026

REFERENCE AND ADMINISTRATION DETAILS

Charity name: The Cabin

Registered charity number: SC000839

Charity's principal address: The Cabin, York Street, Dufftown, AB55 4AU

Trustees:

Emma Irvine	Appointed Chairperson May 2026
Gail Anderson	Appointed treasurer May 2026
Hanna Mitchell	Vice Chairperson
Vicky Reid	Secretary
Sammy Stewart	
Kasey Gardiner	
Gemma Clarke	
Kirsty Hastings	
Sarah Johnson	
Claire Winton	Appointed May 2025
Jessica Hammond	Appointed May 2026
Rowan Wiseman	Appointed May 2026
Laura Ferguson	Chairperson resigned May 2026
Rachael Bennet	Treasurer resigned May 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our association is a charitable unincorporated association, and the purposes and administration arrangements are set out in our constitution.

Any new trustees are appointed during our Annual General Meeting. Should a member resign, a vote will be held for that position during the next monthly committee meeting.

OBJECTIVES AND ACTIVITIES

The aim of the group is to advance the education and social development of pre-school and older children with the emphasis on the play experience, so that they take a constructive place in the community, and to advance the education of their parents/carers and other appropriate persons.

a. Strive to provide a warm, welcoming space for families that has a home-from-home feel, where all members feel valued.
b. Encourage other charitable activities through which the parents/carers may support the development of children.

ACHIEVEMENTS AND PERFORMANCE

We are continuing to expand on our plans for The Cabin's extension. Unfortunately, due to a change of staff at Moray Council, we have not managed to progress as far as hoped. We have now appointed a new architect who believes that our plans are feasible, and we are slowly moving forward.

As we are still trying to progress the extension, we have been unable to get our 2's group up and running again. However, we are continuing to look at other options so that we can fulfil the need in the community. At present, there has not been demand for an after-school club, but we will keep this under review.

We are a small team of eight employees in total, seven of whom are fully qualified for their positions. Our manager has completed the third year of her degree in childcare. We welcomed a new nursery apprentice this year, who is thriving, integrating well into the team, and has already started her coursework. One of our practitioners went on maternity leave this year and has decided not to return to work following her maternity leave. We wish her and her growing family well.

Our most recent Care Inspectorate report was very positive about how The Cabin is performing in providing the necessary objectives for all the children who attend. The Cabin staff are working well as a team and are very supportive of each other.

NURSERY GROUP

This new school year saw a total of 21 children continue to enjoy The Cabin's free-flow and outdoor play area. The Cabin continues to focus much of its learning outdoors. We have a space in the local woods, used weekly, where the children learn skills such as bird watching, den building and playing games outside.

The staff continue to use "planning in the moment", a method of planning and recording for the children in our care. This allows children to take control of their learning, giving them the freedom to be immersed in where their interests lead them. The stage area installed last year continues to be a significant benefit for the children to use.

The Cabin has also continued to build links with the community and regularly visits different places around the village. The children visited local shops at Christmas and Easter, giving out thank-you cards and treats for everyone to enjoy. Regular visits have also continued to Aigen Court, where the children interact with the residents.

This year, we have continued to provide swimming lessons to all the children at The Cabin. It has been lovely to see how well the children are adapting to the water and how much they are thriving from the experience. We are also providing Bikeability sessions for all the children, supported by staff from Outfit Moray. Their assistance has been excellent in training staff and showing the children the best ways to use their bikes.

We are very happy to have some new additions to The Cabin this year. We have managed to build a new work/storage station over the summer holidays and have also added a cover over the outside area to protect the children from rain and snow. The inside of the cabin also received a refresh with paint, continuing the natural calming colours throughout.

2'S GROUP AND OUT OF SCHOOL CLUB

Sadly, due to not having enough space following the expanded hours, we have not been able to get our 2's group up and running. We remain hopeful that we will secure a suitable space soon so the group can run again. Our after-school club is regularly reviewed to assess whether there is a need for it in the community.

CENTRE AIMS 2025–2026

- Listen to the views and ideas of our children and take the lead from them.
- Enable everyone to reach their full potential by creating a safe, positive, motivating and fun learning environment.
- Offer a full and varied curriculum, celebrating and developing the skills and talents of all children.
- Provide support and challenge for each pupil according to their abilities.
- Keep our thinking and practice current by referring to local and national initiatives and guidelines.
- Ensure that our centre is a welcoming place for all.
- Ensure that children's rights are at the core of what we do, allowing each child to develop and grow responsibly.
- Develop skills for life, including resilience, confidence, creativity, tolerance and independence.

FUNDRAISING

We decided this year to focus on the work needed in The Cabin building. We have a very supportive community and families, and we were delighted to receive £1,945.00 in donations from various local causes. All these donations have gone towards making The Cabin more enjoyable for the children.

FINANCIAL REVIEW

At the year end, the accounts were looking healthy with a surplus of £17,051.44.

Despite the continued loss of our 2's group, we are in a good financial position and hope to keep improving The Cabin for all future children in the local area.

Signed on behalf of the charity's trustees.

Name: Emma Irvine (Oct 6, 2026 22:11:25 GMT+1)

Date: 06/10/2026

The Cabin

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 30 April 2026 which comprise the receipts and payments account, statement of balances and the related notes.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 report

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 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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended) and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended); 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.

Alison Fionda, CA as associate in the firm of:

Ritsons Chartered Accountants
103 High Street
Elgin
IV30 IEB

Date:

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The Cabin

Receipts and Payments account

For the year ended 30 April 2026

	Note	Restricted	Unrestricted	2026 TOTAL	2025 TOTAL
		£	£	£	£
Receipts					
Moray Council Income		-	185,661	185,661	181,282
After School Club Income		-	-	-	1,410
Fundraising		-	-	-	5,508
Donations and Collection Tins		1,000	945	1,945	15,260
Uniform Income		-	189	189	247
Interest Income		-	-	-	3
Total Receipts		**1,000**	**186,795**	**187,795**	**203,710**
Payments					
Wages & Employers Pension		-	127,560	127,560	112,454
Toys & Playroom Equipment		-	4,957	4,957	1,792
Care Commission & Insurance		-	774	774	673
Fixtures, Fittings & Maintenance		-	9,846	9,846	24,191
Paper craft supplies		-	788	788	1,050
Staff Expenses & Training Courses		-	1,957	1,957	1,150
Fundraising Expenses		-	-	-	1,646
Grocery & Housekeeping		-	6,605	6,605	4,865
Telephone & Broadband		-	1,380	1,380	1,356
Miscellaneous Expenses		-	1,263	1,263	1,053
Printing, Postage & Stationery		-	671	671	413
Heat, Light & Power		-	2,349	2,349	-
Office Machine Lease		-	1,419	1,419	1,310
Accountancy Fees		-	2,262	2,262	1,362
Subscription & Membership Fees		-	861	861	797
Clothing costs		-	1,041	1,041	1,839
Outings/day trips		-	2,411	2,411	682
Sub total		-	166,144	166,144	156,633
Payments relating to asset movements					
Purchases of fixed assets		-	4,599	4,599	2,946
Sub total		-	4,599	4,599	2,946
Total Payments		**-**	**170,743**	**170,743**	**159,579**
Surplus for year		**1,000**	**16,052**	**17,052**	**44,131**

The Cabin

Statement of Balances

As at 30 April 2026

	Notes	Restricted	Unrestricted	2026	2025
		£	£	£	£
Bank Balances					
Opening Balance		-	225,145	225,145	181,014
Surplus for the year		1,000	16,052	17,052	44,131
Closing Balance		**1,000**	**241,197**	**242,197**	**225,145**

Reserves

	Restricted	Unrestricted	2026	2025
	£	£	£	£
Unrestricted Funds	1,000	241,197	242,197	181,014
	1,000	**241,197**	**242,197**	**225,145**

Other assets at cost	Fund	Cost 2026	Cost 2025
		£	£
Laptop	Unrestricted	399	399
Tables and chairs	Unrestricted	2,650	2,650
Bike Shed	Unrestricted	526	526
iPad	Unrestricted	559	559
Curriculum sheds	Unrestricted	1,907	1,907
Electric heaters	Unrestricted	480	480
Bespoke shelving units	Unrestricted	3,403	
Iphone 15 (green)	Unrestricted	598	
Iphone 15 (black)	Unrestricted	598	
Closing balance - At cost		**11,120**	**6,521**

Signed by two trustees on behalf of all the trustees

Signature: Emma Irvine (Oct 6, 2026 22:11:25 GMT+1) Date: 06/10/2026

Print Name: Emma Irvine

Signature: Gail Anderson (Oct 7, 2026 12:04:44 GMT+1) Date: 07/10/2026

Print Name: Gail Anderson

Notes to the Accounts

1 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2 Restricted funds

	Balance at 01.05.2025	Received in year	Expenditure in year	Transfers	Balance at 30.04.2026
Wm Grant	-	1,000	-	-	1,000
	-	1,000	-	-	1,000

Grant of £1,000 received 5 December 2025, was awarded in relation to the purchase of an outdoor learning shelter The funds had not been spent at the year end.

	2026 £	2025 £
3 Creditors due at the year end		
Pension contributions	468	456
Trade creditors	3,323	2,349
PAYE	103	-
	3,894	2,805