

**Scottish Charity Number SC000839**

**The Cabin**

**Financial Statements**

**For the Year ended 30 April 2025**

## The Cabin

### Trustees' report for the year ended 30 April 2025

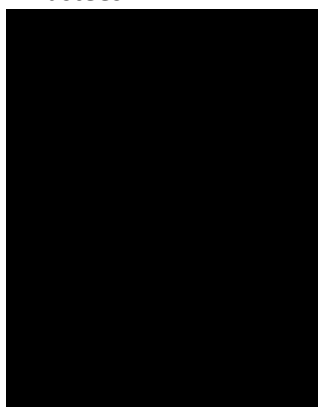
#### REFERENCE AND ADMINISTRATION DETAILS

**Charity name:** The Cabin

**Registered charity number:** SC000839

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

#### Trustees:



Chairperson

Treasurer

Resigned vice Treasurer May 2025

Secretary

Appointed Vice treasurer May 2025

Appointed May 2024, Appointed Vice Chairperson May 2025

#### 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.

In furtherance of the above aims the group shall seek:

(a) strive to provide a warm welcoming space for families that has a home from home feel, where all members feel valued.

(b) to 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 however unfortunately due to a change of staff at the Moray Council we have not managed to get any further along. We now have a new contact, and hopefully throughout the next year we will be able to continue with our plans. Since we are still trying to get the extension, we have been unable to get our 2's group up and running again, however we are still continuing to try and look at other options so that we can fulfil the need in the

community. Following on from our trial for afterschool last year the need has not been warranted to continue this year. We are always keeping this as an open option if in future the wider community needs it.

We are a small team of 8 employees in total, 7 of which are fully qualified for their position with our manager having completed her 2nd year's course towards her degree in childcare. Our nursery assistant completed her studies, and we were happy to be able to appoint her to a practitioner's position. We welcomed back our practitioner who was on adoption leave however sadly the travel was too much and she managed to get a job closer to her home. We wished her well and she will be sadly missed. We have planned to recruit into the vacant post prior to the new school term starting.

Our most recent Care inspectorate report came out very good with how The Cabin is performing in providing the necessary objectives for all the children who attend. The Cabin staff are all working well as a team and are very supportive of each other.

### **Nursery group**

This new school year saw a total of 23 children continue to enjoy The Cabin's free flow and outdoor play area. The Cabin continues to focus much of their learning outdoors. We have a space in the local woods used weekly where the children have learned skills such as bird watching, taking part in the RSPB Big School Birdwatch 2025. The staff continue to use "planning in the moment" which is a new method of planning and recording for the children in our care. This truly allows children to take control of their learning, allowing them the freedom to be immersed in where their interests lead them. The stage area that was installed last year continues to be a massive benefit for all the kids to use.

The Cabin have also been continuing to get more links in with the community and are visiting different places around the village regularly. They visited the local shops at Christmas and Easter giving out thank you cards and treats for everyone to enjoy. Regular visits have continued to Aigen court where the children get to interact with the residents.

We have managed to get all the children this year a taster session for swimming, and this was thoroughly enjoyed by all the children and the staff. This is something we hope to be able to continue throughout the next year.

We are very happy to be able to have some new additions to The Cabin this year. We have managed to get some new storage sheds for the children to be able to access independently so that they can continue being able to enjoy free play. We removed the old shed and added a bark play area for the children to be able to explore different textures and imaginative play.

We were very grateful for the volunteers who came for 2 days from one of the local distilleries and helped us paint the fence and get the outside area ready for the children coming back to the nursery.

The biggest improvement we have managed this year was a complete renovation of our bathroom area. The Cabin was able to completely change how the bathroom looks and feels, and this allowed us to be in line with the care inspectorate's guidelines for staff and children's use.

### **2's group and Out of school club**

Sadly, due to not having enough space following on from the expansion hours, we have not been able to get our 2's group up and running. We are very hopeful that we will get somewhere soon where we can get the group running again. Our after-school club is regularly reviewed to see if there is a need for it in the community.

### **Centre aims 2024-2025**

- To 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 to include resilience, confidence, creativity, tolerance, and independence.

### **Fundraising**

We have been very proactive this year with fundraising and again a big thank you to everyone, staff and committee for all you do. Our main fund raiser for the year was our rock n roll bingo, which was a massive success. Along with the very generous match funding from Edrington we were able to get a further £15000.

We were lucky to have [REDACTED] come and do a 'Lets get ready for Christmas' event, This was a good fundraiser for The Cabin and was enjoyed by everyone.

### **FINANCIAL REVIEW**

At the year end the accounts were looking healthy with a surplus of £44,130.83.

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.

[REDACTED]

NAME: [REDACTED]

DATE: 18/08/2025

**The Cabin****Independent Examiner's Report to the Trustees**

I report on the accounts of the charity for the year ended 30 April 2025 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.

Ritsons Chartered Accountants  
103 High Street  
Elgin  
IV30 IEB

Date:

21/08/2025

## The Cabin

### Receipts and Payments account

For the year ended 30 April 2025

	Note	Restricted £	Unrestricted £	2025 TOTAL £	2024 TOTAL £
<b>Receipts</b>					
Moray Council Income		-	181,282	181,282	145,998
After School Club Income		-	1,410	1,410	-
Fundraising		-	5,508	5,508	6,052
Donations and Collection Tins		-	15,260	15,260	18,907
Uniform Income		-	247	247	362
Interest Income		-	3	3	-
<b>Total Receipts</b>		-	<b>203,710</b>	<b>203,710</b>	<b>171,319</b>
<b>Payments</b>					
Wages & Employers Pension			112,454	112,454	94,712
Toys & Playroom Equipment			1,792	1,792	2,159
Care Commission & Insurance			673	673	722
Fixtures, Fittings & Maintenance			24,191	24,191	3,125
Paper craft supplies			1,050	1,050	834
Staff Expenses & Training Courses			1,150	1,150	309
Fundraising Expenses			1,646	1,646	872
Grocery & Housekeeping			4,865	4,865	4,846
Telephone & Broadband			1,356	1,356	1,114
Miscellaneous Expenses			1,053	1,053	410
Printing, Postage & Stationery			413	413	578
Heat, Light & Power			-	-	1,885
Office Machine Lease			1,310	1,310	1,160
Accountancy Fees			1,362	1,362	1,423
Subscription & Membership Fees			797	797	722
Clothing costs			1,839	1,839	4,277
Outings/day trips			682	682	203
Legal Fees			-	-	5,201
Foundation Scotland - Clawback			-	-	5,468
<b>Sub total</b>		-	<b>156,633</b>	<b>156,633</b>	<b>130,020</b>
<b>Payments relating to asset movements</b>					
Purchases of fixed assets		-	2,946	2,946	3,176
<b>Sub total</b>		-	<b>2,946</b>	<b>2,946</b>	<b>3,176</b>
<b>Total Payments</b>		-	<b>159,579</b>	<b>159,579</b>	<b>133,196</b>
<b>(Deficit) / Surplus for year</b>		-	<b>44,131</b>	<b>44,131</b>	<b>38,123</b>

## Statement of Balances

As at 30 April 2025

	Notes	Restricted £	Unrestricted £	2025 £	2024 £
<b>Bank Balances</b>					
Opening Balance		-	181,014	181,014	142,891
(Deficit)/Surplus for the year		-	44,131	44,131	38,123
<b>Closing Balance</b>		<b>-</b>	<b>225,145</b>	<b>225,145</b>	<b>181,014</b>

## Reserves

	Restricted £	Unrestricted £	2025 £	2024 £
Unrestricted Funds	-	225,145	225,145	181,014
	<b>-</b>	<b>225,145</b>	<b>225,145</b>	<b>181,014</b>

## Other assets at cost

	Fund	Cost 2025 £	Cost 2024 £
Laptop	Unrestricted	399	399
Tables and chairs	Unrestricted	2,650	2,650
Bike Shed	Unrestricted	526	526
iPad	Unrestricted	559	-
Curriculum sheds	Unrestricted	1,907	-
Electric heaters	Unrestricted	480	-
<b>Closing balance - At cost</b>		<b>6,521</b>	<b>3,575</b>

Signed by two trustees on behalf of all the trustees

Signature:



Date: 18/08/2025

Print Name:



Signature:



Date: 20/08/2025

Print Name:



## 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.

	2025 £	2024 £
<b>2 Debtors owing at the year end</b>		
PAYE	-	849
	<hr/>	<hr/>
	-	849
<b>3 Creditors due at the year end</b>		
Pension contributions	456	325
Trade creditors	2,349	-
	<hr/>	<hr/>
	2,805	325
	<hr/>	<hr/>