



WORK + PLAY

GROW - CONNECT - THRIVE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31 July 2025

Registered Charity Number: SC053513

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REPORT OF THE TRUSTEES for the year ended 31 July 2025 (Y1)

The Trustees present their annual report and financial statements for the year ended 31 July 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are to advance community development, parental health, and to provide relief for those in need by financial hardship or other disadvantage by:

1. Addressing gender equality through initiatives that support working mothers and advocating for family-friendly policies. The charity works towards reducing the gender pay gap, promoting equality in the workplace and promoting a healthier life/work balance.
2. Offering mental health support services. The charity promotes mental well-being and addresses the mental health challenges faced by working parents, particularly those in deprived areas.
3. Providing an accessible, affordable coworking space and childcare services to individuals who might not otherwise afford such amenities, thereby alleviating financial and social stress.

Significant activities

The activities of the charity are:

1. Providing an affordable and supportive coworking space with on-site Froebelian-inspired childcare;
2. Providing free mental health and wellbeing support, with year-round programme of free workshops, webinars, and peer support sessions;
3. Running community events, pro-bono workshops and webinars, and information sessions.

ACHIEVEMENT AND PERFORMANCE

We had a year of growth and consolidation, with strong initial interest and successful brand visibility online. We also had changes to the Board of Trustees, with the departure of [REDACTED] and the welcoming of [REDACTED].

It was a positive first year for our network. Much of our focus has been on accessing opportunities for our charity, with Founding Director [REDACTED] using her expertise to expand our work in this area which has been instrumental in demonstrating our willingness to reach out to partners outside of our core members.

Through our Trustee [REDACTED], we have visited Cowgate for inspiration and advice about developing a high-quality child-care and play provision; we have also partnered with Community Playthings to design our creche. Furthermore, we have implemented a strategy for involvement of Froebelian trained practitioners and their network.

Importantly, after many months of negotiations, we have secured our physical premises at Inch House, where we will be occupying the best part of the North wing. We are now preparing to open to the public as soon as the repairs and decorating of the rooms are finished.

It was also a year of growth for our community with 275 new followers on our social channels. Much of this continued growth can be attributed to our Events programme, which has allowed us a greater reach in terms of the types of organisations we're working with and raised the visibility of our profile in the media channels.

The named actions and activities, together with the budding partnerships, acted to drive attention toward our website, with analytics demonstrating 851 new users (1.6K views) which reflects consistent reach to new audiences. Our digital presence is aligned with our brand awareness goals, with room to deepen user engagement and diversify traffic across more pages.

This increase is mirrored with on our social media channels, with our most successful post reaching 5.3K views.

We hosted two free webinar events this year, promoting parental mental health and healthy family dynamics to our members and followers. Both of these webinars were met with interest and covered in national TV outlets.

We participated in a Summer Fair organized by Inch House Association to promote our charity, which gave us a great opportunity to connect with the general public and expand our reach in the local area.

STRATEGIC REPRESENTATION

We were able to continue to raise awareness of our organization at the highest strategic level across Southeast Edinburgh. Importantly, we are in the process of securing support

and partnerships with The Futures Institute (University of Edinburgh) and Edinburgh City Council.

Locally, we are working closely together to Councillors and local leaders to ensure we understand the issues affecting the area and can advocate and act towards representing the views of the population in our targeted area of impact.

We have also bolstered our relationships with other anchor institution partners in the city including Universities and NHS Lothian and we look forward to new opportunities emerging from this work in the coming year.

FINANCIAL REVIEW

RESULTS

The charity received income of £3,208.74 during the financial year and £156.33 was applied in charitable activities. At the year end there are net current assets of £10,341.52. At the balance sheet date, unrestricted funds totalled £51.42 and restricted funds totalled £3,000.

The charity did not generate a net surplus, as it has not start trading yet. Likewise, it has not been able to build a reserve.

As a charity, we remain deeply committed to securing the necessary funding to fulfil our mission. Throughout the year, we have actively applied for a large number of grants and funding opportunities. While our success rate has been lower than anticipated, we recognize that the competitive nature of funding in the charity sector requires persistence and continuous improvement in our approach. Also, many granting bodies require at least one year of full accounts before considering proposals.

We are continually refining our grant application processes, seeking feedback from funding bodies, and exploring new opportunities to increase our chances of success. Our team is committed to remaining agile and resourceful, ensuring we are well-positioned for growth and impact in the coming year. We also acknowledge the broader landscape of reduced funding availability and are taking strategic steps to diversify our income streams further, ensuring long-term financial stability and impact.

RESERVES POLICY

In line with the objectives of the Subsidized Rates policy, as well as common risks to the organisation, there is a requirement for the charity to have reserves. The reserves are needed to meet the working capital requirements of the organisation in the event of a significant drop in funding or a critical situation where activities are suspended. In light of this, the Director has decided that whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be committed to reserves adding up to 6 months of expenditure. At present, we have not met this objective.

RISK MANAGEMENT

Over the year, the following previously identified risks remained relevant in relation to funding, partnership working and reputational risk. Funding for intermediary bodies who provide vital support and services to the wider third sector is under increasing pressure locally and nationally.

Risk	Cause	Strategy to manage risk
Reduced core funding	Funding for charities is continually under stress. Further budget pressures on Scottish Government and local authorities impacting funding to third parties.	Use reserves; Actively explore other income generation opportunities.
Being fully reliant on grants for core costs	Charity has not yet started trading.	Use trading activity prices as the main source of income generation; Diversify income to help spread risk across a range of sources.
Reputational risk due to actions of members, particularly in association with external events	Individuals not following agreed policies and procedures or members code.	All relevant policies and procedures and SOPs are passed to relevant parties for each event or activity; Participants sign agreement and disclaimer.
Partnership failure	Issues created by entering partnerships with new or unknown partners Changes in personnel in existing partner organisations	Written partnership agreements that clearly state the common understanding of shared and individual outcomes and KPIs, organisational remits and expectations, individual roles and responsibilities, accountability and reporting procedures as relevant to the scale of the project or initiative.

PLANS FOR FUTURE PERIODS

Work+Play's focus continues to be on supporting working parents, particularly those from underserved communities, to achieve a better and healthier balance between their professional and family lives.

At present, the priority is to open and sustain the physical premises at Inch House. By maintaining a healthy and steady flow of public service and users, we will be able to start generating income from trading, as well as referrals by word of mouth. Crucially, once the premises have been established, we will be able to start collaborating with major anchor institution partners.

We will continue to work with City of Edinburgh Council, neighbouring Charities and Social Enterprises across Edinburgh and the Lothians, and other key stakeholders to establish where Work+Play can contribute effectively.

As part of Edinburgh's third Sector, we will work in partnership with Volunteer Edinburgh (VE) and Edinburgh Voluntary Organisations Council (EVOC) to promote and develop volunteering and offer opportunities for students, the elderly, and other groups who may provide valuable skills, lived experience, and community connections that enrich our hub and strengthen our social impact.

We will also engage with our TSI and Social Enterprise colleagues across Scotland to identify, develop and promote good practice through participating in national networking and learning events such as the TSI Social Enterprise Practice Forum and events coordinated by other national bodies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

Workplusplay Hub Limited is registered with Companies House (SC790969) as a dormant/inactive and non-trading company – this registry serves as a legal precaution for name and intellectual property trademarking.

The SCIO WorkPlusPlay Hub (CS006999), trading as Work+Play, is registered with the Scottish Charity Regulator (SC053513) under The Charities and Trustee Investment (Scotland) Act 2005 with all its relevant amendments. WorkPlusPlay Hub is controlled by its governing document, the Constitution of WorkPlusPlay Hub single-tier SCIO version 3.0 dated 17 July 2024 and is due to be revised at the AGM in August 2025.

Recruitment and appointment of Trustees

The Charity trustees are known as the Board. Board members are elected by active trustees in any General Meeting.

Upon their election, each new Board member receives an Induction Pack which includes: aims and services of the organisation; its structures; charity trustee rules and responsibilities; information on funding; its Constitution and Policies.

During the reporting period the organisation had 5 Board members, and no paid staff.

Changes to Policies

During the last year, we have continued to work towards establishing our policies and directives to ensure that, as a registered charity, we are complying with legal, ethical, and operational standards. We implemented the following clear, structured policies to help us meet these standards: Safeguarding; Volunteer Management; Diversity, Equality and Inclusion (DEI); and Subsidized Rates.

REFERENCES AND ADMINISTRATIVE INFORMATION

Registered Charity Name	WorkPlusPlay Hub (known as “Work+Play”)
Registered charity number	SC053513
Trustees	
Independent Examiner	
Registered Address	
Trading Address	
Bankers	SumUp Payments Limited 16-20 Shorts Gardens, WC2H 9US London, UK

TRUSTEES’ RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a Trustees’ annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements, the Trustees are required to:

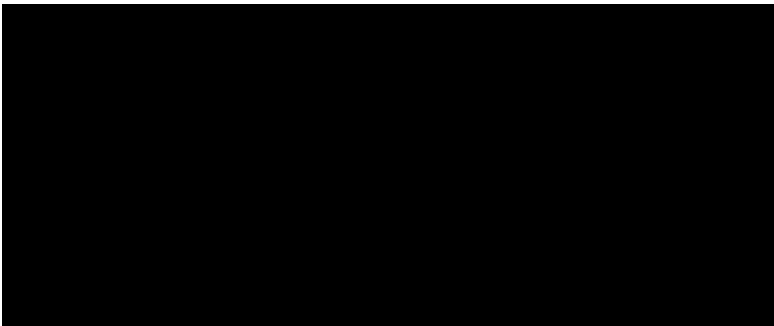
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order on the board of trustees on 2nd August 2025 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORKPLUSPLAY HUB

I report on the accounts for the year ended 31 July 2025 set out on pages 10 to 16.

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. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as trustee 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 view given by the accounts.

Independent examiner's statement

In connection with 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 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 to comply with Regulation 8 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.

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 July 2025 - Y1

AS AT 31 JULY 2025

		Unrestricted Funds	Restricted Funds	2024-2025 (Y1)	Previous Year
	Notes	£	£	£	£
Opening Balance		-	-	-	N/A
Income and endowments					
Donations and legacies		88.11	-	88.11	N/A
Grant bodies	2	-	3000	3000	N/A
Charitable activities		120.63	-	120.63	N/A
Other trading activities		-	-	-	N/A
<i>Total income</i>		208.74		3208.74	N/A
Expenditure					
Charitable activities	3	101.54	-	101.54	N/A
Promotion & Marketing		55.79	-	55.79	N/A
Staff Costs	4, 5	-	-	-	
<i>Total expenditure</i>		157.33	-	157.33	N/A
Net (expenditure) / Income		51.41	3000	3051.41	N/A
Transfers		-	-	-	N/A
Net movement in funds		51.41	3000	3051.41	N/A
Reconciliation of funds		51.41	3000	3051.41	N/A
TOTAL funds brought forward		51.41	3000	3051.41	N/A

The charity has no recognised gains or losses other than the results for the period as set out above. All activities of the charity are classified as continuing.

The notes on pages 12 – 16 form part of these financial statements.

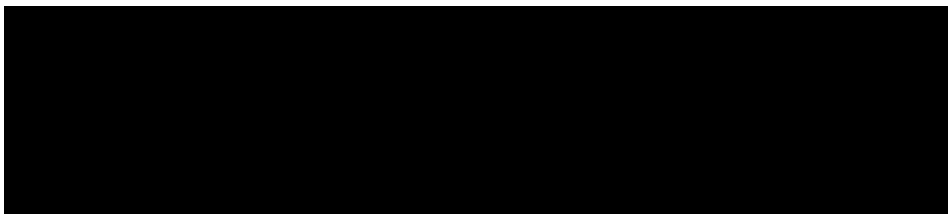
BALANCE SHEET

For the Year Ended 31 July 2025 - Y1

AS AT 17 JULY 2025

		2024.2025 (Y1)	Previous Year
	Notes	£	£
Fixed Assets			N/A
Tangible assets	6	-	N/A
Current Assets			
Debtors	7	7300	N/A
Cash at Bank		3008.42	N/A
Petty Cash Fund		43	N/A
Creditors			N/A
Amounts falling due within one year	8	-	N/A
Net Current Assets		10351.42	N/A
TOTAL (assets) – (current liabilities)		10351.42	N/A
Net Assets		10351.42	N/A
FUNDS	9		
Unrestricted Funds		51.42	N/A
Restricted Funds		3000	N/A
TOTAL FUNDS		3051.42	N/A

The financial statements were approved by the Board of Trustees on 02 August 2025 and signed on its behalf by:



NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. ACCOUNTING POLICIES

Accounting convention

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The Charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP. Work+Play Hub meets the definition of a public benefit entity under FRS102. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Trustees going concern assessment includes a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

Income recognition

All income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

Expenses recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is recognised on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment – 25% on cost

Office equipment – 25% on cost

The charity has the policy not to capitalise items under £300.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Related party disclosures

The Constitution of WorkPlusPlay Hub only allows for people who are not paid staff of the charity, except for the Director, to sit on its Board of Trustees. The Charity also has a policy of buying from social enterprises where practical and affordable. As a result, there might, on occasion, be an overlap between WorkPlusPlay Hub's suppliers and its Management Committee members. This overlap will be clearly declared and transparent in its transactions.

NOTE 2. INCOME from donations and legacies

AS AT 31 JULY 2025

	Unrestricted Funds	Restricted Funds	2024-2025 (Y1)	Previous Year
Income from donations and legacies	£	£	£	£
Crowdfunding	-	-	-	N/A
Private donations	88.11	-	88.11	N/A
Grant bodies:				
Corra Foundation	-	3000	3000	N/A
Charitable activities:				
Edinburgh Lottery	9.50	-	9.50	N/A
Easyfundraising	68.13	-	68.13	N/A
Fundraising Events	43.00	-	43.00	N/A
Recycle4Charity	-	-	-	N/A
Total income	208.74	3000	3208.74	N/A

Income from donations and legacies was £208.74 all of which was unrestricted.

NOTE 3. EXPENDITURE on charitable activities

AS AT 31 JULY 2025

	Unrestricted Funds	Restricted Funds	2024-2025 (Y1)	Previous Year
Expenditure	£	£	£	£
Charitable activities				N/A
Staff Costs	-	-	-	N/A
Rent	-	-	-	N/A
Insurance	-	-	-	N/A
Marketing & Promotion	55.79	-	55.79	N/A
Network events	-	-	-	N/A
Professional fees	-	-	-	N/A
Telephone	1	-	1	N/A
Travel and subsistence	-	-	-	N/A
Training and conferences	-	-	-	N/A
Website hosting, IT equipment and consumables	20.39	-	20.39	N/A
Software	55.12	-	55.12	N/A
Bank charges	-	-	-	N/A
Governance Costs	-	-	-	N/A
Capital Expenditure Items	-	-	-	N/A
Sundry Expenses	25.03	-	25.03	N/A
Total expenditure	157.33	-	157.33	N/A

NOTE 4. STAFF COSTS

The average number of employees during the year, on a head count basis, was as follows:

- Board of Trustees: 5
- Paid staff: nill
- Volunteers: 2

The Charity considers its key management personnel comprises the Trustees and the Director.

NOTE 5. TRUSTEES' remuneration and benefits

No remuneration was paid to the Trustees during either the current or previous years. During the Year Karina de Sousa was reimbursed £7.48 for sundry expenses.

NOTE 6. TANGIBLE FIXED ASSETS

The charity is yet to purchase capital expenditure items which classify as tangible fixed assets.

	Equipment	Computer Equipment	Office total
	£	£	£
Costs at 01 August 2024	-	-	-
Additions	-	-	-
Disposals	-	-	-
Value at 31 July 2025	-	-	-
Depreciation* at 01 August 2024	-	-	-
Charge for the year	-	-	-
Disposals	-	-	-
Value at 31 July 2025	-	-	-
Net Book Value at 31 July 2024	-	-	-
Net Book Value at 31 July 2025	-	-	-

* calculated using straight-line depreciation over 4 years (25% per year).

NOTE 7. DEBTORS: Amounts falling due within one year

Edinburgh City Council has awarded the Charity a grant of £4800, pending payment into the Charity's account within the month.

The Wakeham Trust has agreed to grant Work+Play £2500 pending a visit to our premises.

NOTE 8. CREDITORS: Amounts falling due within one year

The Charity currently has no obligations to creditors.

NOTE 9. MOVEMENT IN FUNDS

Purposes of restricted funds are as follows:

Corra Foundation – “to set up a co-working space with childcare to support working parents”

City of Edinburgh Council – “to develop childcare provision, involving developing separate co-working and play areas.”

The Wakeham Trust – “to directly support our facilities and childcare programme”