

Articulate Cultural Trust

Scotland · Charity number SC047054

Details

Known as	ACT
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2016-12-20
Register	View on the OSCR register

Contact

Address	35 Maltings Wynd Glasgow G4 9BF
Website	www.articulatehub.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Articulate Cultural Trust (ACT) helps care experienced and marginalised young people across Scotland to improve wellbeing, build skills and confidence for learning, life and work through meaningful engagement with the arts. We co-design trauma-informed, rights-based creative programmes with young people and partners in communities, schools, cultural venues and online.

Beneficiaries: 'Children or young people'

Objectives: 1.1 The advancement of the arts through establishing arts facilities and services run by and for care experienced young people and other marginalised members of society. 1.2 The advancement of education through providing training and skills development opportunities for care experienced young people and other marginalised members of society. 1.3 The advancement of community development through ensuring individual and community engagement by, with and for care experienced young people and other marginalised learners. and 1.4 The relief of need through providing opportunities for social, educational and artistic development for those who would otherwise struggle to access these opportunities.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** One or a few bases or facilities serving people who come from a broad area

Finances

Period end	Income	Expenditure	Assets	Employees	
2025-12-31		£0	£0	-	5
2024-12-31	£485,187	£412,564		-	5
2023-12-31	£490,487	£414,279		-	9
2022-12-31	£458,492	£459,132		-	6
2021-12-31	£381,199	£313,128		-	3
2020-12-31	£324,320	£290,913		-	2

Articulate Cultural Trust

Scotland - Charity number SC047054

Accounts



Annual Report

annual report

2024

Articulate Cultural Trust was founded in 2016 to help marginalised young people enjoy a more positive childhood and build successful adult lives.

We use the power of art, culture and creativity to improve wellbeing, build confidence and give young people a voice.

Through projects that support access, participation, education and employability, we help young people from all backgrounds to thrive – in learning, in life and in work. We collaborate with quality artists across all disciplines to design and deliver creative programmes that lead to real and lasting change.

As a small charity, we balance big ambition with limited capacity. We aim to make a meaningful impact on young lives while ensuring our team is supported to do their work imaginatively, with care and sustainably.

In 2024, we delivered 893 hours of creative activity with 540 young people across Scotland.

These numbers reflect careful choices – to pause some activity so we could focus our energy where it matters most and where resource is available to us.

These may not be large numbers by national standards – but they represent a deep, consistent, relationship-based approach with children and young people who often fall through the cracks.

Creativity and collaboration

2024 was a year of deep collaboration. We worked with grassroots groups, national agencies and creative practitioners to champion equity of access and the transformative power of creativity.

Arts for wellbeing

We strengthened our tailored approach to creative learning, with an even sharper focus on arts and wellbeing. From drawing to digital storytelling, our programmes offered safe and supported ways for young people to reflect, connect with us and with others and to express themselves.

Advocacy and innovation

We supported citizen-led cultural campaigning, championed inclusive governance, and expanded a national network of inclusive creative practitioners. Innovation remained central, from new delivery models to evidence-based advocacy for systemic change.

Trauma-informed spaces

We took a major step forward with the establishment of our new home in Glasgow - a physical space to anchor our national work and support future growth. Alongside this, we advanced our plans for a digital creative learning platform, as part of our commitment to making both physical and virtual studio spaces safe, accessible and empowering.

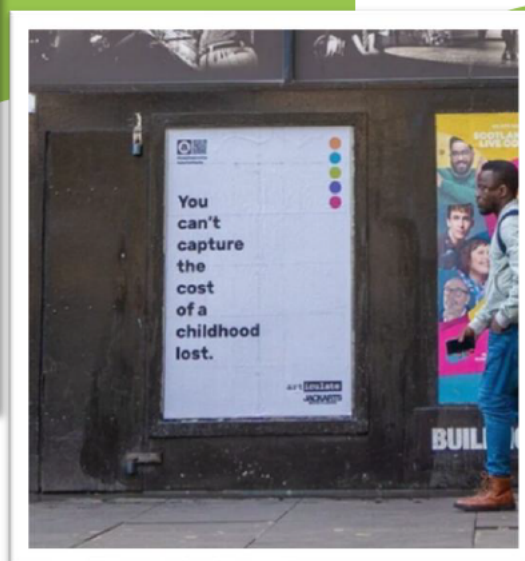


Why our work matters

Our focussed and bespoke work within the care community is particularly valued because young people leaving care still face some of the greatest barriers in society:

- 38% of care leavers aged 19–21 are not in education, employment or training (compared to 13% of all young people).
- Care leavers make up nearly 25% of the homeless population, despite representing less than 1% of the overall youth population.
- Only 9% of care leavers go on to higher education by age 19, compared to 47% of their peers.

Despite these inequalities, we continue to grow as a niche Scottish arts charity, one that's as curious about urban, rural and island perspectives as it is about local, national and global connectivity.



Our impact in 2024



Creativity changes lives

In 2024, 540 young people took part in Articulate’s creative programmes. Together, we built confidence, kickstarted careers and helped change the systems around us. This section shows how that change happened: in lives, in organisations, across public systems and in society.

We believe creativity is a right, not a luxury, as recognised by Article 31 of the UNCRC. It helps people express themselves, develop identity, connect others and influence the world. We work with care experienced and marginalised young people to create lasting, positive change through the arts.

“Their dedication to the clients they work alongside has been unwavering... This has been a pillar of support to the young person’s mental health, confidence and wellbeing.”

Glasgow City Council, Social Worker, 2024

This reflective report is structured around four levels of change:

- **Self:** growth, healing and agency
- **Sector:** stronger organisations and partnerships
- **System:** influence on institutions through inclusive design
- **Society:** shifts in attitudes and narratives

These sit across our five pillars of practice:

- **Places and spaces:** thoughtful and compassionate, trauma-informed settings
- **Connectivity and collaboration:** trust-based, long-term relationships
- **Health and wellbeing:** creative support for positive mental and physical health
- **Education, employability and enterprise:** routes to meaningful work
- **Activism:** advocacy and storytelling shaped and led by young people

Together, they reflect our belief in consistent, creative and rights-based support.

2024 in numbers

Worked with **540** young people

Delivered **893** hours of creative activity

Paid **477** Real Living Wage hours to young people

Supported **27** traineeships and **14** work placements

Launched a £5m capital campaign for a new creative hub in Glasgow

Registered a youth-led trademark brand: **Made with Care**

Alongside these figures are stories of real and lasting change: from a young person choosing to live after crisis, to a poem written by our young people becoming part of social worker and educator training.



A day, a month, a year

Change doesn't always happen in a flash.

Sometimes it's a breakthrough.

Sometimes it's quiet, steady progress.

A day

- A young person arrives unsure, then shares their feelings through paint or poetry.
- Someone gets a Culture Club ticket and finally leaves the house.
- A Creative Assistant makes their first peer support call.

A month

- Culture 360 editorial meetings spark national conversations on justice and belonging.
- Young people and policymakers co-design ideas for care and education.
- Attending sessions becomes routine - a steady space for expression.

A year

- A new mural in Dundee makes care experienced voice visible in public space.
- We pilot a digital creative studio curriculum and trauma-informed wellbeing app.
- Work begins on restoring The Pipe Factory, our future home for creativity and care.



Levels of change

1. Self: growth, healing and belonging

Young people grow when they are trusted and supported.

- One young person in crisis no longer considered suicide after ongoing creative support.
- Two Sudanese teenagers attended their first live gig – a step toward becoming a New Scot.
- For three, Articulate was their go-to organisation when they faced homelessness.

These shifts don't happen overnight, they happen through consistent and patient relationships.

“Coming to Articulate is the only thing I do socially, so it means a lot.”

Young person,
2024

2. Sector: stronger practice, shared power

We model inclusive, youth-led creative practice and support others to do the same.

In 2024:

- Creative Changemaker and Digital Changemaker roles became paid work opportunities.
- Young people trademarked Made with Care, taking ownership of the concept publicly.
- We co-designed a trauma-informed studio blueprint with INCH Architecture + Design.
- We trained partners in rights-based, co-designed creative evaluation techniques.

This is about improving practice and processes, not just at Articulate, but across the sector.

“Their innovative approach sets them apart and ensures long-term change.”

Partner, 2024

3. System: influence and infrastructure

Young people shaped the systems they live within, from education to care.

In 2024:

- A youth-written poem became part of Glasgow City's social worker training.
- Culture 360 supported new thinking in education design in Scotland.
- Participatory research positioned young people at the heart of the change they want to see.
- We collaborated with The Promise and Education Scotland on participatory design.

These partnerships are built on trust and a shared commitment to doing things differently.

“Their programmes offer a therapeutic approach that helps people feel safe to grow.”

Glasgow HSCP,
2024

4. Society: changing the story

Young people challenged stigma and reshaped narratives through public creative work.

- The #StartWithArts campaign launched with a city-wide and connected billboard trail
- Article 31 workshops explored UNCRC rights through supported creative dialogue.
- Youth-led murals and Culture 360 Unscripted reached national and international audiences.

This is what happens when young people are supported to lead, speak and shape the story.

“Their work continues to challenge stigma and foster hope through creative expression.”

Feedback, 2024



The Creatives' Poem

Written by young people with support from one of our four Quality Teaching Artists, this thought-provoking poem embeds lived experience into frontline practice.

Where would I be without creativity?

A heart without a beat.

Silenced, but not by mouth. By expression. Naked.

Exposed to the harshness of social realities.

*My story trapped within.....a volcano of emotion
bubbling under my skin.*

*But social conformity you see, is where they want
me to be.*

*Because my expression is anarchic. It creates no
database no register, no quantifiable
measure.....needed to fill that report.*

Where would I be without creativity?

Lost in a tunnel with no light....darkness.

*Still fighting for relevance, expressing youthful
rebellion but pale from shadows cast.*

*See my story is not one told 1000 times before. My
path not overtrodden. My reality not recounted.*

*But it is captured. In orders and
meetings. In reports and reviews.
Page after page of words so cold,
they numb my existence.*

*But you can't capture the cost of a
childhood lost.*

Where would I be without creativity?

Looking ahead

In July 2024, Scotland embedded the UNCRC into domestic law, reinforcing the right of every child to express themselves and participate in cultural life. As a youth-led, rights-based organisation, Articulate welcomes this landmark moment, and we remain committed to embedding Article 31 in all we do.

The mid-point report on The Promise (2024) also reaffirmed the need for trauma-informed, participatory approaches in, through and beyond care. Our action research continues to model what this can look like in practice, whether in Scottish cities or in our rural and island landscapes.

In 2025, we'll build on this work with focus in three key areas:

Co-creation
and
relationships

Programme reflection cycles with young people, looking at progress we and they make.

Ongoing development of The Pipe Factory as a trauma-informed creative hub.

Evidence and
impact

Better ways to understand and share learning about the changes we scaffold.

Learning published through policy briefs and presentations at conferences home and abroad.

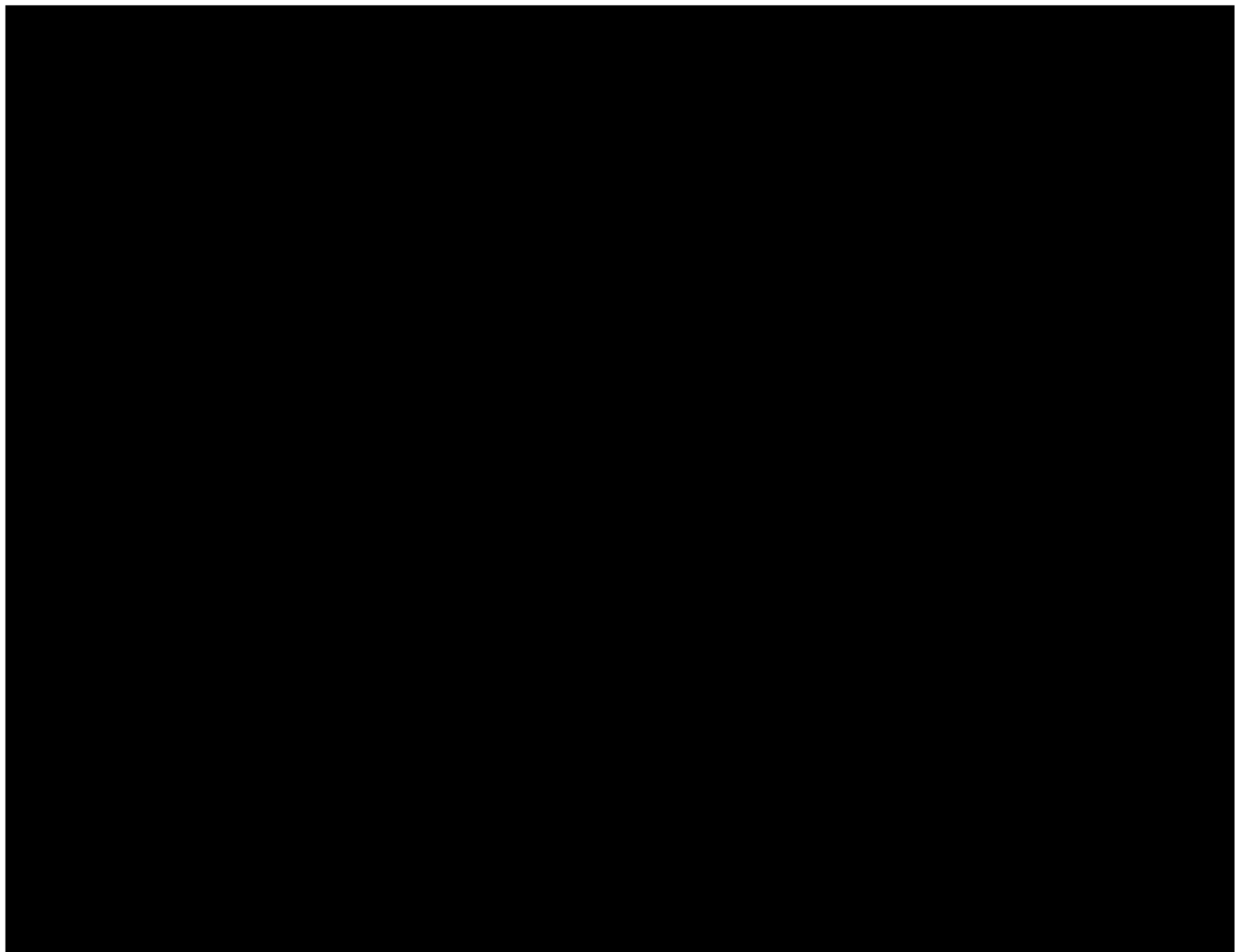
Language and
leadership

Capacity building within ourselves, the charity, the sector and society to be the best we can be in line with charity purpose and values.

Thank you

To every young person who trusted us with their creativity. To every funder and partner who believes in our work. To every reader, visitor, volunteer and Trustee who connects and carries forward the voice, goals and ambitions of these amazing young Scots.

Articulate is inspired, guided and led by lived experience. We're changing lives, systems and futures, one creative act at a time.



Our team

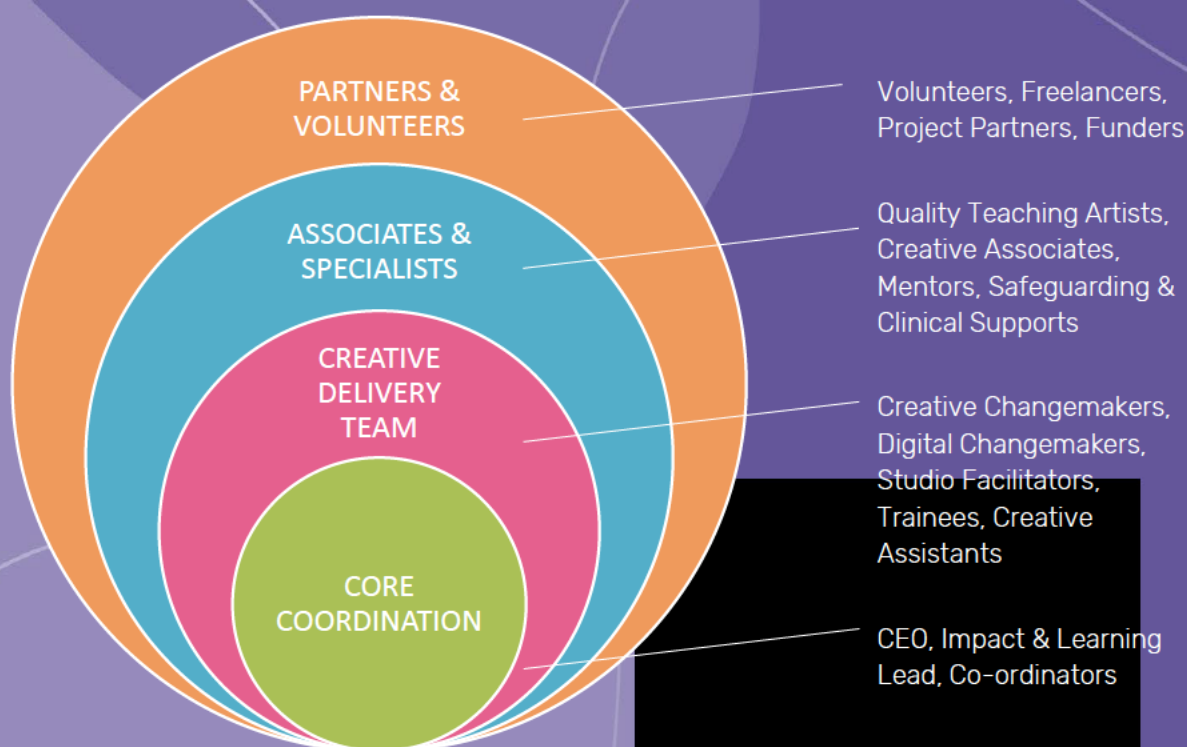
Articulate is small in size, but wide in reach. We don't operate with a fixed hierarchy or large salaried staff base, instead, we grow and flex through a dynamic ecosystem of creatives, co-ordinators, trainees and lived experience leaders. This allows us to stay rooted in community, respond to young people's needs, and invest directly in those closest to the work.

Like many small charities, our core structure adapts in line with project funding. While this brings rich diversity across the year, it also challenges us to retain skilled staff and sustain the deep, long-term relationships our young people value most.

In 2024, we trialled new approaches, including improved freelance contracts and paid placements, to support progression pathways for the lived experience (LEX) talent within our programmes. Our **Creative Changemakers** and **Digital Changemakers** helped us shape inclusive, trauma-informed practice, both in person and online. We also invested in four **Quality Teaching Artists (QTAs)**, named by young people as some of the most inspiring practitioners in our network.

We continue to work alongside a wide range of **associates, co-ordinators, mentors, support specialists** and **volunteers**, all of whom contribute to a shared mission: **to make creativity a catalyst for change.**

Our ecosystem of support

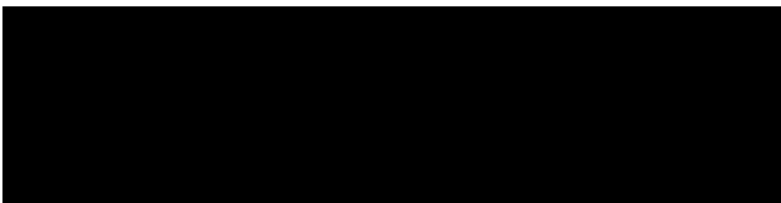


Our board

Articulate's Board of Trustees plays an important role in guiding the charity's strategy, governance and values. The Board brings together a diverse mix of experience in the arts, care, community development and lived experience, offering both support and challenge as we improve.

We are grateful for their commitment to ensuring Articulate remains grounded in its mission, ambitious in its vision, and accountable to the young people we serve.

Board of Trustees, 2024:



Chair's remarks

“2024 has been a year of both consolidation and quiet determination. We focused our resources on what matters most: improving the lives of care experienced and marginalised young people through creativity, culture and connection.

In a challenging climate, we chose to prioritise our strategic aims and protect long-term impact. This meant pausing some activities so we could strengthen others: investing in our people, refining our delivery and sharpening our voice.

We nurtured new partnerships across Scotland and the wider UK, shared knowledge with others on the frontlines of inequality, and deepened our trauma-informed approach to learning, healing and expression, both in person and online.

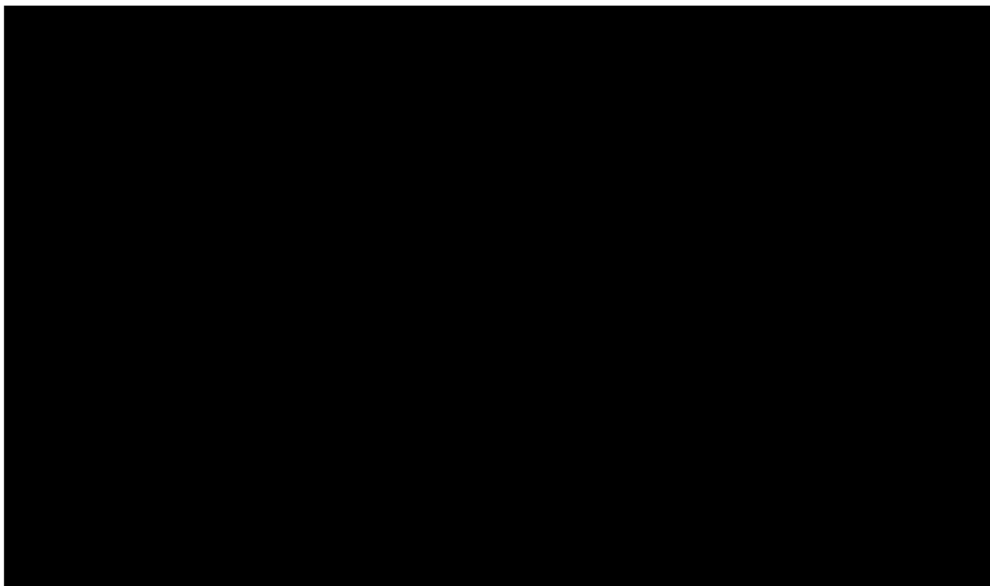
We remain proudly rooted in Scotland, but our outlook is wide. We'll continue to collaborate nationally and internationally to build a world where every young person has the chance to thrive through the arts.

We're a small organisation with big ambition. My thanks to our team, artists, volunteers, trustees, funders and, above all, the young people who power our work.”



Articulate Cultural Trust

**Reference and Administrative Details
for the Year Ended 31 December 2024**



REGISTERED CHARITY NUMBER SC047054

INDEPENDENT EXAMINER

[Redacted]
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Santander
84 Argyle Street
Glasgow
G2 8BQ

Articulate Cultural Trust

Report of the Trustees for the Year Ended 31 December 2024

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of 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).

FINANCIAL REVIEW

Financial Position

The charity generated a net surplus of £72,623 for the year ended 31 December 2024 (2023: £76,208). As at 31 December 2024 unrestricted, free Reserves stood at £135,441 (2023: £129,853).

Reserves policy

In this context, Reserves refer to unrestricted, free reserves i.e. funds which are freely available to fund general operations and so are not subject to commitments, planned expenditure or other restrictions. So such Reserves do not include endowment funds, restricted funds or designated funds.

The Board considers Reserves targets in the context of:

- (a) cashflow forecasts, including future income and expenditure, and
- (b) existing funds.

The Trustees generally aim to maintain the charity's Reserves at a level that is at least equivalent to three months projected operational expenditure, for the year under review this equates to £103,516. As operations and resulting expenditure is expected to grow, the Trustees aim to continue to bolster the charity's Reserves position through income generation. The Trustees are satisfied that this policy is being met and additional funds will be reinvested in the development of the charity.

At 31 December 2024, unrestricted reserves stood at £143,464 (2023: £142,344). This comprises £135,441 (2023: £129,853) unrestricted free reserves, £3,405 designated for research and consultancy (2023: £3,405) and £4,618 representing the net book value of fixed assets (2023: £9,086).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Articulate Charitable Trust was established as a Scottish Charitable Incorporated Organisation (SCIO) on 20 December 2016. As a SCIO it is governed by its constitution.

Key management remuneration

In the opinion of the Trustees there is one member of key management, the Chief Executive. The total employer costs for this post in 2024 was £58,104 (2023: £50,698). This salary is agreed by the Board on the recommendation of the Remuneration Working Group made up of the non-executive Office Bearers.

Risk management

The Trustees of the charity regularly review the major governance, operational, and financial risks that the charity faces as part of its regular risk register review and confirm that systems have been established to mitigate these risks.

Articulate Charitable Trust has a risk management strategy in place, which comprises:

- regular board review of the strategic risks the charity may face via the risk register
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity at this time to be the financial risks arising if the organisation is unable to attract sufficient income to realise its planned projects to the scale and quality to which the organisation aspires.

The Trustees have managed the potential impact of these risks by ensuring that:

- prudent budgets have been set for the next financial period
- the charity maintains a low-cost base
- contingency plans are in place for the actions which would be taken if income appears unlikely to reach its target.

Approved by order of the Board of Trustees on 18/09/2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Articulate Cultural Trust**

I report on the accounts for the year ended 31 December 2024 set out on pages eighteen to thirty-two.

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'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 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 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.



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 24 September 2025

Articulate Cultural Trust

Statement of Financial Activities for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	142,767	336,102	478,869	441,879
Charitable activities					
Core Activity	4	2,057	-	2,057	1,425
Connect and Collaborate		-	449	449	7,000
Arts and Wellbeing		-	-	-	2,798
Artivism		-	3,300	3,300	23,493
Education, Employability, Enterprise		-	512	512	2,689
Places and Spaces		-	-	-	11,203
Total		<u>144,824</u>	<u>340,363</u>	<u>485,187</u>	<u>490,487</u>
EXPENDITURE ON					
Charitable activities					
Core Activity	5	128,805	-	128,805	106,600
Connect and Collaborate		-	11,122	11,122	6,257
Arts and Wellbeing		-	41,573	41,573	55,984
Artivism		-	72,242	72,242	75,801
Education, Employability, Enterprise		-	29,192	29,192	62,217
Places and Spaces		12,378	117,252	129,630	107,420
Total		<u>141,183</u>	<u>271,381</u>	<u>412,564</u>	<u>414,279</u>
NET INCOME					
		<u>3,641</u>	<u>68,982</u>	<u>72,623</u>	<u>76,208</u>
Transfers between funds	14	(2,521)	2,521	-	-
Net movement in funds		<u>1,120</u>	<u>71,503</u>	<u>72,623</u>	<u>76,208</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		142,344	179,049	321,393	245,185
TOTAL FUNDS CARRIED FORWARD		<u>143,464</u>	<u>250,552</u>	<u>394,016</u>	<u>321,393</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 9.

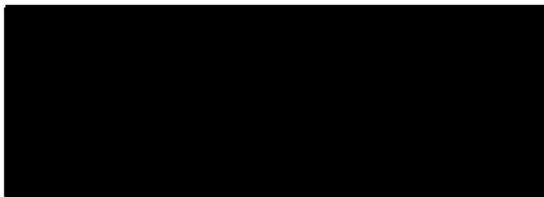
The notes on pages 20 to 32 form part of these financial statements.

Articulate Cultural Trust

**Balance Sheet
31 December 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	10	4,618	9,086
CURRENT ASSETS			
Debtors	11	27,905	25,015
Cash at bank and in hand		<u>403,875</u>	<u>408,121</u>
		431,780	433,136
CREDITORS			
Amounts falling due within one year	12	(42,382)	(120,829)
NET CURRENT ASSETS		<u>389,398</u>	<u>312,307</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		394,016	321,393
NET ASSETS		<u>394,016</u>	<u>321,393</u>
FUNDS	14		
Unrestricted funds:			
General fund		135,441	129,853
Research & Consultancy		3,405	3,405
Designated Fixed Asset Fund		<u>4,618</u>	<u>9,086</u>
		143,464	142,344
Restricted funds		<u>250,552</u>	<u>179,049</u>
TOTAL FUNDS		<u>394,016</u>	<u>321,393</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/09/2025 and were signed on its behalf by:



The notes on pages 20 to 32 form part of these financial statements

Articulate Cultural Trust

Notes to the Financial Statements for the Year Ended 31 December 2024

1. GENERAL INFORMATION

Articulate Cultural Trust ("the charity") is Scottish Charitable incorporated organisation governed by its constitution dated 20 December 2016. It was registered as a charity in Scotland (registered number SC047054) on 20 December 2016. Its registered address is [REDACTED]

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

- | | | |
|--------------------|---|----------------------------|
| Motor vehicles | - | Straight line over 4 years |
| Computer equipment | - | Straight line over 4 years |

Articulate Cultural Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

2. ACCOUNTING POLICIES - continued

Taxation

Articulate Cultural Trust is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	2,032	600
Grants	<u>476,837</u>	<u>441,279</u>
	<u>478,869</u>	<u>441,879</u>

Articulate Cultural Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024	2023
	£	£
The National Lottery Community Fund - Awards for All	-	10,000
Creative Scotland	-	(1,500)
Hugh Fraser Foundation	-	7,000
Esmée Fairbairn Foundation	109,894	73,151
The Robertson Trust	22,917	8,333
People's Health Lottery	9,342	5,968
The Rayne Foundation	13,023	19,500
The Gannochy Trust	-	20,562
Glasgow City Council - Glasgow Communities Fund	5,000	18,485
Glasgow Digital Inclusion Fund	16,189	-
Barnardo's Scotland	-	1,000
MEB Charitable Trust	-	1,000
The Inchrye Trust	1,000	1,000
The National Lottery Community Fund	-	66,700
William Syson Foundation	-	2,000
Corra Foundation	125,000	125,000
Kilpatrick Fraser Charitable Trust	-	3,000
Moniack Mhor	12,000	12,930
Nairn Family Trust	9,840	10,000
William Grant Foundation	16,320	16,320
The Society Foundation	-	2,500
David Statt Memorial Fund via Foundation Scotland	-	5,000
Foundation Scotland	-	2,046
Alliance Scotland	-	3,000
Glasgow Community Mental Health and Wellbeing Fund	-	10,000
Foundation Scotland - Mary Janet King Foundation	-	14,830
Trefoil Trust	-	2,000
CAF Keystone Fund - Capacity Building Grant	42,000	-
East Renfrewshire Council HSCP - 121 Music / NS Supports	5,000	-
East Renfrewshire Council HSCP - Youth Justice Support	10,963	-
Engage - National Association	1,300	-
GCOC - Step Up to Net Zero	8,696	-
ITAC7 - New Zealand - Bursary	3,700	-
Scottish Government - UNCRC Innovation Fund	22,053	-
The Graeme Robertson Trust	8,500	-
The Sally and John Rideal Trust	34,100	-
Other small grants	-	1,454
	<u>476,837</u>	<u>441,279</u>

Articulate Cultural Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

4. INCOME FROM CHARITABLE ACTIVITIES

		2024 £	2023 £
Core Activity	Sales	2,057	1,425
Connect and Collaborate	Commissioned Work	449	7,000
Arts and Wellbeing	Consultancy	-	2,798
Artivism	Workshops, Training & Mentoring	3,300	23,493
Education, Employability, Enterprise	Sales	512	2,689
Places and Spaces	Commissioned Work	-	11,203
		<u>6,318</u>	<u>48,608</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Core Activity	4,170	124,635	128,805
Connect and Collaborate	11,122	-	11,122
Arts and Wellbeing	41,573	-	41,573
Artivism	72,242	-	72,242
Education, Employability, Enterprise	29,192	-	29,192
Places and Spaces	<u>117,252</u>	<u>12,378</u>	<u>129,630</u>
	<u>275,551</u>	<u>137,013</u>	<u>412,564</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Core Activity	121,981	3,054	124,635
Places and Spaces	<u>12,378</u>	-	<u>12,378</u>
	<u>134,859</u>	<u>3,054</u>	<u>137,013</u>

Support costs, included in the above, are as follows:

Management

	Core Activity £	Places and Spaces £	2024 Total activities £	2023 Total activities £
Wages	57,634	12,378	70,012	58,848
Social Security	8,954		8,954	10,703
Pensions	3,424		3,424	2,357
Rent	18,750	-	18,750	19,165
Subscriptions	1,474	-	1,474	2,712
Support Staff	19,648	-	19,648	18,023
Health & Safety	4,064	-	4,064	3,016
Professional Fees	900	-	900	1,616
Vehicle Costs	2,665	-	2,665	2,677
Depreciation of tangible and heritage assets	<u>4,468</u>	-	<u>4,468</u>	-
	121,981	12,378	134,359	119,117

Articulate Cultural Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

**6. SUPPORT COSTS - continued
Governance costs**

	2024 Core Activity £	2023 Total activities £
Trustees' expenses	654	-
Independent examination fee	<u>2,400</u>	<u>1,500</u>
	<u>3,054</u>	<u>1,500</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year one trustee [REDACTED] received remuneration by way of a salary and separate fees for professional services provided to the charity during the year ended 31 December 2024. Total employer costs relating to this post were £58,104 (2023: £50,968). This total included £8,963 paid on a freelance basis for work carried out on research projects outside of her ordinary role of CEO. This was paid at market rate and in line with the charity's objects and purposes and is allowable per the charity's Articles of Association.

Trustees' expenses

	2024 £	2023 £
Trustees' expenses	<u>654</u>	<u>-</u>

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	70,012	58,848
Social security costs	8,954	10,703
Other pension costs	<u>3,424</u>	<u>2,357</u>
	<u>82,390</u>	<u>71,908</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Number of employees (Headcount)	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	106,833	335,046	441,879
Charitable activities			
Core Activity	1,425	-	1,425
Connect and Collaborate	7,000	-	7,000
Arts and Wellbeing	-	2,798	2,798
Activism	-	23,493	23,493
Education, Employability, Enterprise	-	2,689	2,689
Places and Spaces	<u>-</u>	<u>11,203</u>	<u>11,203</u>
Total	115,258	375,229	490,487

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON Charitable activities			
Core Activity	103,923	2,677	106,600
Connect and Collaborate	5,497	760	6,257
Arts and Wellbeing	-	55,984	55,984
Artivism	-	75,801	75,801
Education, Employability, Enterprise Places and Spaces	-	62,217	62,217
	<u>-</u>	<u>107,420</u>	<u>107,420</u>
Total	<u>109,420</u>	<u>304,859</u>	<u>414,279</u>
NET INCOME			
Transfers between funds	5,838	70,370	76,208
	<u>49,938</u>	<u>(49,938)</u>	<u>-</u>
Net movement in funds	55,776	20,432	76,208
RECONCILIATION OF FUNDS			
Total funds brought forward	86,568	158,617	245,185
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD	<u>142,344</u>	<u>179,049</u>	<u>321,393</u>

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	<u>10,700</u>	<u>11,641</u>	<u>22,341</u>
DEPRECIATION			
At 1 January 2024	4,280	8,975	13,255
Charge for year	<u>2,140</u>	<u>2,328</u>	<u>4,468</u>
At 31 December 2024	<u>6,420</u>	<u>11,303</u>	<u>17,723</u>
NET BOOK VALUE			
At 31 December 2024	<u>4,280</u>	<u>338</u>	<u>4,618</u>
At 31 December 2023	<u>6,420</u>	<u>2,666</u>	<u>9,086</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
STF Payroll Account Balance	15,041	12,651
Accrued income - grants	<u>12,864</u>	<u>12,364</u>
	<u>27,905</u>	<u>25,015</u>

Articulate Cultural Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Deferred income - grants	39,982	119,329
Accrued expenses	<u>3,900</u>	<u>1,500</u>
	<u>43,882</u>	<u>120,829</u>

Deferred income comprises income received for projects which commenced in 2025 and to which the charity was not entitled in the year.

	2025	2024
	£	£
At 1 April	119,329	137,203
Deferred in year	39,982	119,329
Released in year	<u>(119,329)</u>	<u>(137,203)</u>
At 31 March	<u>39,982</u>	<u>119,329</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	4,618	-	4,618	9,086
Current assets	175,480	256,300	431,780	433,136
Current liabilities	<u>(38,134)</u>	<u>(5,748)</u>	<u>(43,882)</u>	<u>(120,829)</u>
	<u>141,964</u>	<u>250,552</u>	<u>392,516</u>	<u>321,393</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	9,086	-	9,086	13,554
Current assets	223,425	209,711	433,136	370,094
Current liabilities	<u>(90,167)</u>	<u>(30,662)</u>	<u>(120,829)</u>	<u>(138,463)</u>
	<u>142,344</u>	<u>179,049</u>	<u>321,393</u>	<u>245,185</u>

Articulate Cultural Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General Fund	129,853	6,609	(2,521)	133,941
Research & Consultancy	3,405	-	-	3,405
Designated Fixed Asset Fund	<u>9,086</u>	<u>(4,468)</u>	<u>-</u>	<u>4,618</u>
	142,344	2,141	(2,521)	141,964
Restricted funds				
4 - Creative Collaboration	32,142	-	-	32,142
Culture Club	-	15,543	-	15,543
The Articulate Hub	53,473	34,161	-	87,634
Gable End	44,886	(37,145)	-	7,741
Article 12	-	1,599	-	1,599
Refresh	10,907	(5,276)	(1,500)	4,131
East Ayrshire	4,426	-	-	4,426
Made with Care	3,830	(7,538)	3,708	-
Employability	20,085	(5,878)	-	14,207
Digital Deficit	3,036	(1,861)	-	1,175
Arts & Wellbeing Co-ordination	6,264	(3,812)	-	2,452
Capacity Building	-	37,965	(2,000)	35,965
East Renfrewshire HSCP	-	11,768	-	11,768
EFF UK- wide Collaboration	-	23,753	-	23,753
ITAC7- New Zealand	-	(385)	385	-
The Vault/TAH	-	7,720	-	7,720
12 Months of Activism	-	754	-	754
TIPS with Inch	-	36	(36)	-
UNCRC Innovation	-	(1,817)	1,817	-
CC YP Led Programme	-	1,018	-	1,018
Island Perspectives	-	(81)	81	-
Little Fires Everywhere	-	4,272	-	4,272
The Studio & Inclusion Sprints	-	(5,748)	-	(5,748)
Individual Wellbeing - Mentors / Advocacy	<u>-</u>	<u>(66)</u>	<u>66</u>	<u>-</u>
	<u>179,049</u>	<u>68,982</u>	<u>2,521</u>	<u>250,552</u>
TOTAL FUNDS	<u>321,393</u>	<u>71,123</u>	<u>-</u>	<u>392,516</u>

Articulate Cultural Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	144,824	(138,215)	6,609
Designated Fixed Asset Fund	-	(4,468)	(4,468)
	<u>144,824</u>	<u>(142,683)</u>	<u>2,141</u>
Restricted funds			
Culture Club	20,000	(4,457)	15,543
The Articulate Hub	125,000	(90,839)	34,161
Gable End	-	(37,145)	(37,145)
Article 12	3,300	(1,701)	1,599
Refresh	11,011	(16,287)	(5,276)
Made with Care	11,741	(19,279)	(7,538)
Employability	-	(5,878)	(5,878)
Digital Deficit	449	(2,310)	(1,861)
Arts & Wellbeing Co-ordination	14,123	(17,935)	(3,812)
Capacity Building	42,000	(4,035)	37,965
East Renfrewshire HSCP	15,963	(4,195)	11,768
EFF UK- wide Collaboration	32,565	(8,812)	23,753
ITAC7- New Zealand	3,700	(4,085)	(385)
The Vault/TAH	10,000	(2,280)	7,720
12 Months of Activism	2,000	(1,246)	754
TIPS with Inch	9,840	(9,804)	36
UNCRC Innovation	22,053	(23,870)	(1,817)
CC YP Led Programme	1,018	-	1,018
Island Perspectives	8,500	(8,581)	(81)
Little Fires Everywhere	7,100	(2,828)	4,272
The Studio & Inclusion Sprints	-	(5,748)	(5,748)
Individual Wellbeing - Mentors / Advocacy	-	(66)	(66)
	<u>340,363</u>	<u>(271,381)</u>	<u>68,982</u>
TOTAL FUNDS	<u>485,187</u>	<u>(414,064)</u>	<u>71,123</u>

Articulate Cultural Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General Fund	70,083	8,803	50,967	129,853
Research & Consultancy	2,931	1,503	(1,029)	3,405
Designated Fixed Asset Fund	<u>13,554</u>	<u>(4,468)</u>	<u>-</u>	<u>9,086</u>
	86,568	5,838	49,938	142,344
Restricted funds				
4 - Creative Collaboration	12,615	-	(12,615)	-
East Ren- Arts Award	38,082	(5,940)	-	32,142
Creative Potentials (ICCE)	7,121	(5,257)	(1,864)	-
Culture Club	-	5,968	(5,968)	-
Track to the Wall	-	2,114	(2,114)	-
Dot to Dot	17,742	(16,993)	(749)	-
The Articulate Hub	-	65,473	(12,000)	53,473
Gable End	41,114	5,173	(1,401)	44,886
Article 12	-	474	(474)	-
Voice of the City	3,000	(2,275)	(725)	-
31 Creative Assembly	-	858	(858)	-
Alt Ed	(1,719)	2,083	(364)	-
Refresh	-	14,932	(4,025)	10,907
Quality Teaching Artistry	972	(895)	(77)	-
East Ayrshire	8,368	(3,942)	-	4,426
Made with Care	(6,459)	14,423	(4,134)	3,830
Minibus Fund	800	(2,677)	1,877	-
Drawing Together	-	655	(655)	-
Employability	22,849	(2,764)	-	20,085
Cost of Living Crisis	-	98	(98)	-
Digital Deficit	-	3,036	-	3,036
Digital Discoveries	-	(408)	408	-
Arts & Wellbeing Co-ordination	8,425	(2,161)	-	6,264
UK- wide Qualities Research	-	(296)	296	-
Winter Wellbeing	<u>5,707</u>	<u>(1,309)</u>	<u>(4,398)</u>	<u>-</u>
	<u>158,617</u>	<u>70,370</u>	<u>(49,938)</u>	<u>179,049</u>
TOTAL FUNDS	<u>245,185</u>	<u>76,208</u>	<u>-</u>	<u>321,393</u>

Articulate Cultural Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	108,258	(99,455)	8,803
Research & Consultancy	7,000	(5,497)	1,503
Designated Fixed Asset Fund	-	(4,468)	(4,468)
	<u>115,258</u>	<u>(109,420)</u>	<u>5,838</u>
Restricted funds			
East Ren - Arts Award	590	(6,530)	(5,940)
Creative Potentials (ICCE)	-	(5,257)	(5,257)
Culture Club	5,968	-	5,968
Track to the Wall	2,971	(857)	2,114
Dot to Dot	-	(16,993)	(16,993)
The Articulate Hub	152,133	(86,660)	65,473
Gable End	50,345	(45,172)	5,173
Article 12	4,300	(3,826)	474
Voice of the City	18,485	(20,760)	(2,275)
31 Creative Assembly	10,000	(9,142)	858
Alt Ed	2,083	-	2,083
Refresh	27,545	(12,613)	14,932
Quality Teaching Artistry	-	(895)	(895)
East Ayrshire	-	(3,942)	(3,942)
Made with Care	50,322	(35,899)	14,423
Minibus Fund	-	(2,677)	(2,677)
Drawing Together	6,987	(6,332)	655
Employability	7,500	(10,264)	(2,764)
Cost of Living Crisis	10,000	(9,902)	98
Digital Deficit	3,500	(464)	3,036
Digital Discoveries	3,000	(3,408)	(408)
Arts & Wellbeing Co-ordination	19,500	(21,661)	(2,161)
UK- wide Qualities Research	-	(296)	(296)
Winter Wellbeing	-	(1,309)	(1,309)
	<u>375,229</u>	<u>(304,859)</u>	<u>70,370</u>
TOTAL FUNDS	<u>490,487</u>	<u>(414,279)</u>	<u>76,208</u>

15. RELATED PARTY DISCLOSURES

Other than those disclosed in note 7 there were no related party transactions in the year to 31 December 2024.

16. PURPOSE OF UNRESTRICTED FUNDS

General Fund - the unrestricted, 'free reserves' of the charity.

Articulate Cultural Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

17. PURPOSES OF RESTRICTED FUNDS

Articulate's restricted funds fall under the charity's five key pillars of activity and engagement. A brief description of the purpose of each is provided below along with the funds which fall under each pillar.

Places and Spaces - continues to be the highest priority for the children, young people and families we support. We need to invest in trauma-informed physical and digital places and spaces where our beneficiaries feel welcome, that they belong and where their creativity is nurtured, including:

The Pipe Factory - capital development and heritage programming

The Articulate Hub - an ambitious digital programme evolving over five stages

Trauma-Informed Places and Spaces (TIPS) - ongoing action research with our partners at INCH Architecture + Design.

Artivism - with the Creative Changemakers, and now Digital Changemakers, continuing to find their feet we support them to build momentum and realise the changes they want to see, including within:

Gable End - a national public art mural trail that connects the voice of young people across Scotland

Article 31 / #startwitharts - a national campaign to embed UNC Article 31 rights in every Scottish Child's Plan

East Renfrewshire Council partnership - collaboration that helps the young people communicate with and within the local authority in persuasive and memorable ways.

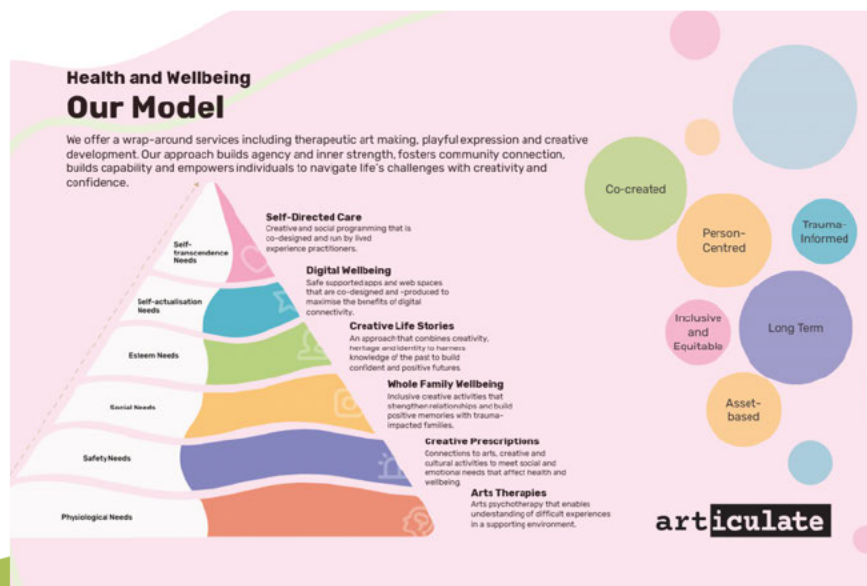
Education, Employability and Enterprise - investment in evolving the various pilot projects and learning from our early years as a charity into a cohesive learning system has resulted in levels of engagement that are now fully modelled as follows:

Made with Care and ReMade with Care - scaffolding support for talent and potential across the creative industries and cultural enterprise realm

Tiered Employability Model, inc. Alt Ed - both formal and informal bespoke interventions that help young people get where they want to go

Quality Teaching Artistry - investing in best practice and people to ensure the evolution of trauma-informed participatory practice.

Arts and Wellbeing - Articulate has no option but to ensure we do all we can to support the mental and physical wellbeing of the care experienced children, young people and families that connect with us. Our mantra is 'they have to feel well to do well'; if they are underfed, worrying about money, relationships, prospects, judgement, they can't focus on what they want to do with us:



Articulate Cultural Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

17. PURPOSES OF RESTRICTED FUNDS - continued

Connectivity and Collaboration - There is strong, internationally robust evidence that the arts empowers children, young people and communities in very special and powerful ways, including:

- the chance to discover their creativity and express themselves
- a means through which to interact with others
- a way to give their ideas purpose and value
- how to take steps to build trust and esteem
- ways to develop confidence in self and others.

Articulate does this through a diverse range of evidence-based arts and non-arts programmes and practices, co-created between the young people and skilled artists and partners to deliver experiences that improve lives, including:

Digital Deficits - defining and deflecting participation themes concerned with digital poverty

UK-wide Qualities Research - stimulating dialogue and addressing knowledge gaps with collaborators across Britain.