

Registered Company No: SC 225422

Registered Charity No: SC 032430



IMPACT ARTS (PROJECTS) LIMITED

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Impact Arts (Projects) Limited

Registered Office: The Boardwalk
105 Brunswick Street
Glasgow
Scotland
G1 1TF

Company Registration Number: SC225422

Charity Registration Number: SC032430

Trustees: J Sweeney (Chair)
C S Denholm (Vice-Chair)
G H Gilmour (Treasurer)
J Hadwin
S Akram (resigned 21.03.2025)
J Farrow (resigned 06.05.2025)
K Daly
W Halliday
A A Morrell
M Dolan
M Dempsey
C McCreadie
P Pasino (resigned 30.04.2024)
N Vaswani (resigned 21.05.2024)
C Sharkey (resigned 21.11.24)
G Milne (appointed 21.11.2024)

Secretary: M L McLaren

Independent Auditors: Wbg (Audit) Limited
168 Bath Street
Glasgow
G2 4TP

Bankers: The Royal Bank of Scotland
1304 Duke Street
Glasgow
G31 5PZ

Solicitors: MacRoberts LLP
60 York Street
Glasgow
G2 8JX

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Report of the Trustees for the year ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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 2015).

Impact Arts (Projects) Limited is a company limited by guarantee (Company number SC225422) and is governed by its Memorandum and Articles of Association. Impact Arts is registered as a charity (Charity number SCO32430) with the Office of the Scottish Charity Regulator (OSCR) and with HMRC. The activities of the charity are governed by the Board of Trustees.

The objectives of the charity are:

- (1) To advance the arts and culture.
- (2) The prevention and relief of poverty and improving people's quality of life through creative engagement and prioritising those disadvantaged by inequality.
- (3) To advance education through the arts by encouraging and providing opportunities and facilities for people to engage in arts activities whether in the field of visual arts, the performing arts or otherwise and by providing training and skills development opportunities to improve life skills.
- (4) To advance health and wellbeing through creative engagement.
- (5) To advance citizenship and community development by providing third sector organisations with access to facilities and equipment and through conducting training, community consultations and place-making activities which shall promote community engagement.

Welcome to Impact Arts

Impact Arts is an award-winning community arts charity transforming lives creativity.

We deliver a variety of life-changing creative art programmes at our permanent bases in Glasgow, Edinburgh, and Irvine, and in various local authorities across Central Scotland.

For three decades, we have been tackling poverty and inequalities for people of all ages who are facing barriers, disadvantages, or poor life chances. We do this through creative engagement techniques like painting, drawing, printmaking, sculpture, photography, filmmaking, animation, music making, and much more.

A Life Journey Through the Arts

- **Children** benefit from our Art Therapy, Creative Play, and Art Wise programmes where they build resilience, process difficult emotions or trauma, and strengthen relationships through art and creative activities delivered by a qualified Art Therapist.
- **Young people** disengaged from school or out of work can take part in art projects, gain qualifications and work experience, and get support toward positive destinations through our creative programmes and employability projects.
- **Adults** at risk of homelessness and/or who are care experienced receive tenancy sustainment support in Make It Your Own where they learn skills in DIY and creative interior design, so they can turn their new house into a home. And adults facing unemployment can access creative employability programmes like Impactful Parents to get back into work, education, or training.
- **Older people** experiencing isolation, loneliness, or poor health can take part in Craft Café, our weekly art programme bringing joy to later years in community settings and care homes.

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Letter from Chair & CEO of Impact Arts

As we mark 30 years of Impact Arts, we are proud to reflect on a year of creativity, connection, and transformation.

From our beginnings in 1994 to becoming one of Scotland's leading arts charities, our journey has always been rooted in the belief that creativity can change lives. This year, that belief has been reaffirmed time and again – through the stories of participants who found confidence, connection, and purpose in our programmes, and through the incredible work of our artists, staff, and volunteers who make it all possible.

At the start of the year, we published our new five-year strategy, setting out bold goals to improve wellbeing, empower life chances, and build connected communities.

In 2024-25, we delivered 83 projects, engaged over 3,400 individuals, and supported hundreds of people into employment, education, and training. We launched new initiatives, deepened our impact in communities, and celebrated our 30th anniversary with powerful stories and creative showcases that reminded us why we do what we do.

This year's highlights have included: the launch of Art Wise, our parenting and family support project; the growth of our children's Art Therapy programme in Glasgow primary schools, supporting the mental wellbeing of our youngest citizens; a wide range of employability projects, supporting Scottish Government's ambitions to eradicate child poverty; and bespoke place-based projects in local communities. There are many more stories within the pages of this annual report that showcase the incredible work delivered throughout this year.

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Now well-established, The Boardwalk has become a vibrant hub in The Merchant City, hosting a wide range of events, performances, rehearsals, conferences and meetings, and channelling revenue back into the core of our charity. We are especially grateful for the ongoing support from our resident community as well as our many customers who choose to return time and again to host their events with us.

We were delighted to receive the news at the end of the year that we would be joining Creative Scotland’s Multi Year Funding portfolio. This funding will pave the way for a more sustainable future for Impact Arts as we move into 2025 and one where creativity continues to be a catalyst for change.

As we look ahead, we remain committed to reaching those who are least likely to access the arts, amplifying voices that are too often unheard, and using creativity to tackle inequality and poverty across Scotland.

We extend heartfelt thanks to our participants, staff, trustees, funders, partners, and all those who share our vision and who have been a part of our journey. Together, we are transforming lives through creativity, and with your support, we’ll continue to build a more inclusive, creative Scotland in 2025 and beyond.

James Sweeney MBE
Chair of the Board

Fiona Doring
Chief Executive Officer

Our Mission & Vision

Vision

A Scotland where people benefit from life transforming creativity that tackles inequalities and addresses poverty.

Mission

To transform people’s lives through participation in creative activities. To use creative engagement to build people’s confidence and empower them to achieve their potential.

Ambition

To be the most trusted provider of creative arts engagement in Scotland.

Our Values



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Our Strategic Goals

Wellbeing

Transforming lives by improving wellbeing

Goal 1: Deliver outstanding creative and therapeutic services, and a supportive and inclusive working environment, that transforms people's wellbeing.

Life Chances

Empowering people to improve their life chances

Goal 2: Deliver an excellent and innovative pipeline of projects which responds to people's needs at each life stage and supports them to achieve their potential.

Connected Communities

Enhancing inclusive community connections

Goal 3: Deliver engaging creative projects that enhance inclusive community connection, build community resilience, and empower diverse people to have their voices heard.

Approach

Growing People, Impact and Profile

Goal 4: Equip our people with the skills and tools to grow our impact and develop our profile as leaders in achieving social impact through creative engagement.

Sustainable

Building foundations for the future.

Goal 5: Build a secure future for Impact Arts through financial sustainability and our net zero strategy.

Our Commitments in Action

Net Zero & Environment

Hot Weather Cities / Craft Café Greener Govan

Impact Arts' Craft Café Govan members created an incredible concertina collage and a zine as part of their Greener Govan project. Greener Govan, otherwise known as the Hot Weather Cities Project, was a two-year research project in collaboration with The Open University and Verture. Working together, we appointed local community researchers (including some Craft Café members), to speak with residents about their relationship with local green spaces.

A report was then published through the Open University and our lead artist Charlotte and the rest of the Craft Café team helped showcase the creative content and research at the Greener Govan event. Findings included ways to enhance green space, ensure appropriate future development, and mitigate against the risks of our changing climate.

Fair Work

Create Thrive Enterprise

We launched our artist training programme Create Thrive Enterprise for unemployed creatives looking to enter self-employment or a career in the creative industries. This programme in North Lanarkshire included a paid work placement and mentorship with an accomplished professional in their chosen industry.

Read more in our Artist Development section!

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Equality, Diversity, and Inclusion (EDI)

Project Drag

Together with LGBT Youth Scotland, we offered LGBTQ+ young people a dynamic creative programme exploring drag culture. This programme delved into the history of drag, explored drag artistry and various interpretations of drag, and much more. In the creative workshops at The Boardwalk, young people aged 16-25 had the opportunity to:

- Craft personas and bespoke costumes
- Learn how to do styling with wigs, makeup, and prosthetics
- Develop their confidence and performance skills
- Create final artworks of drag artistry
- Take part in a photoshoot with a professional photographer

Children's Rights

The UNCRC Articles are the guiding principles for all of our work with children and young people. Here are just some of the ways in which we keep the articles at the heart of our delivery:

Article 12 *Your right to say what you think should happen and be listened to.*

Children's voices are central to what we do. We advocate for children's rights and respect their choices.

Article 15 *Your right to meet with friends and join groups and clubs.*

Children are provided with a safe and nurturing space to meet with others and take part in creative activities

Article 29 *Your right to become the best that you can be.*

We work alongside children to realise their potential.

Article 31 *Your right to relax and play.*

We create an environment that encourages children to recognise and nurture their hidden talents.

Why Art & Creativity?

At Impact Arts, we use art as our 'hook' to get people engaged and inspired. Creativity is our catalyst and the first step in inspiring positive change.

Using creativity as the gateway into our programmes:

- Creates a positive effect on physical and mental wellbeing
- Gives underrepresented people a voice and chance to express themselves
- Builds confidence, self-esteem, and communication skills

Our talented artists deliver sessions in welcoming, inclusive spaces and bring people together so they can make new friends – and have fun!

Within Impact Arts' programmes, participants are painting, drawing, designing, crafting, and exploring photography, filmmaking, animation, and creative writing.

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And while participants are exploring their creative side, they are also:

- Processing difficult emotions and trauma
- Building stronger relationships
- Gaining qualifications and employability skills
- Turning their new house into a home
- Gaining vital practical skills and life skills
- Connecting with their local community
- Planning their future career
- Or overcoming anxiety or loneliness

Every brushstroke, story, and shared moment is a step toward a positive future. That's the impact of art and creativity.

Our Year in Numbers

- 83 projects delivered
- 77 exhibitions and events
- 45 FTE employees
- 5 employees in supported positions
- 33 artists and creatives
- 25 volunteers
- 3,460 individuals engaged through our projects, events, and exhibitions
- We helped 193 individuals who identified as disabled improve their confidence, increase their coping skills, and reduce social isolation
- 61 young people engaged with our dedicated youth employability programmes...and 77% progressed onto employment or further education
- 240 participants engaged with our attainment projects
- 36 people engaged with our adult employability and tenancy sustainment projects
- 98% of participants rated their project good or excellent

Our participants achieved:

- 182 positive destination progressions
- 666 reported improved confidence
- 614 reported improved mental health
- 318 felt more socially connected
- 220 gained accreditations
- 635 reported improved coping skills and resilience
- 281 reported improved physical health

30 Years of Impact Arts

We celebrated a significant milestone in 2024, 30 years of Impact Arts!

Over those three decades, Impact Arts has transformed lives across Central Scotland through creativity, community, and social change. From humble beginnings in 1994 to becoming an award-winning community arts charity, let's take a look back at how we have made art that makes a difference.

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Planting seeds of change (1994-2004)

Impact Arts was established in 1994, with a singular goal of harnessing the power of art to inspire and uplift communities living with poverty. What started as a very small initiative soon gained momentum as Impact Arts set out to engage with schools and deprived communities, offering them a platform to express themselves artistically. Workshops, exhibitions, and public art projects flourished and the journey of Impact Arts began.

A decade of growth (2004-2014)

The first decade saw Impact Arts quickly expand its reach, touching the lives of countless individuals across various demographics. Our commitment to social inclusion enabled marginalised voices to be heard and our work ranged from murals adorning city walls to life-changing interiors projects supporting people with experience of or at risk of homelessness.

“I wouldn't have gone to college. I probably wouldn't have the job I have now. I think I still would have just been sat at home, just, stuck in my room. Going to Impact Arts showed me that it was okay to go out and try something. Without impact arts, I wouldn't have life I have today, that's for sure.” - Previous participant

The teen years (2014-2024)

As Impact Arts entered its teenage years, partnerships with housing associations and government bodies expanded our reach, helping to ensure the long-term sustainability of our charitable work.

A celebration of 30 years: reflecting on the impact (2024)

This year Impact Arts celebrated 30 years of creative transformation and the numbers speak volumes: thousands of workshops conducted, hundreds of public art pieces, and countless lives touched. But the impact goes far beyond figures. It lies in the stories of individuals who found joy, confidence, support, community, and creativity.

“It was the first experience where I guess the skills that I had and were learning were valued.”
- Previous participant

The future of Impact Arts

As the journey continues, we envision the next 30 years with a renewed commitment to creativity, diversity, and sustainability. Impact Arts aims to transform even more lives and solidify its place as Scotland's leading creative arts charity.

“Impact Arts was born out of the recognition that taking part in arts and creative activities can be life changing. For 30 years we have built on this philosophy to support the people and communities across Scotland, who are least likely to have access to the arts, to tackle the big issues preventing them from achieving their potential. Impact Arts has been at the heart of positive change for thousands of people's lives and as we turn 30, we are taking time to reflect upon and celebrate the stories of all of these individual people for whom engaging in arts projects has been transformational.” - Fiona Doring, CEO of Impact Arts

Here's to 30 more years of Impact Arts!

[Watch our 30th Anniversary Case Study Videos on YouTube](#)

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Our Impact

Anita's Story



Anita, a refugee from Ukraine, joined Impact Arts' Make It Your Own programme after finally getting a flat in Scotland to live in with her teenage daughter. Initially quiet and focused solely on repainting her furniture white, Anita gradually opened up through creative workshops. Painting became a therapeutic outlet, helping her manage stress and build confidence. Her transformation was remarkable; she moved from simple DIY to ambitious projects like canvas painting and reupholstering chairs with handmade seat pads. The workshops also gave her a rare chance to practice her English, which she found difficult to access elsewhere.

Through conversations with tutors and peers, Anita gained language skills, creative confidence, and a renewed sense of purpose. She now shares her passion for painting with her daughter and hopes to return to teaching once she completes her UK qualifications. Anita's journey shows how creativity, community, and support can help rebuild lives and spark new beginnings.

[Read the full story](#)

Robert's Story



Robert, a railway enthusiast and retired Chartered Surveyor, joined Craft Café Edinburgh after moving into St Raphael's Care Home. Initially unsure about the arts side due to poor eyesight, he was drawn to the social aspect. Over time, Robert became a vibrant part of the group, rediscovering his love for the harmonica after 40 years. His impromptu performances of Irish classics like Molly Malone sparked singalongs and joy among fellow members. He also took part in The Cabinet of Stories (a collaboration with our youth employability project Impactful Starts) where he shared a childhood tale involving a village-wide search for him and a friend who were simply visiting a relative and forgot to tell anyone where they were.

With support from the Craft Café team, this story was turned into a visual piece using a railway map, which was proudly displayed. Robert's journey shows how creativity and community can reignite old passions, build confidence, and create meaningful connections later in life.

[Read the full story](#)

Our Projects

Health & Wellbeing

Art Therapy

Art Therapy is a form of psychotherapy that uses art and creativity as its primary mode of communication and expression.

Delivered both within schools and at our Irvine location, this Impact Arts' programme provides counselling and support for children who have experienced trauma and/or barriers to their personal and educational development. These barriers include but are not limited to: low self-esteem, anxiety, relational difficulties, bullying, and adverse childhood experiences.

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During 2024-25 in Glasgow schools:

- 412 pupils engaged in Art Therapy
- 92% reported a significant increase in confidence
- 91% realised their potential
- 92% increased their coping skills

"I think Art Therapy was the perfect intervention for the child. This helped address the child's challenges with managing his emotions and being able to openly discuss how he feels and how he can manage them. It has also helped the child become more confident in being able to make good choices." - Teacher

At our permanent base in Irvine, North Ayrshire:

- 36 children engaged in Art Therapy for an average of 24 sessions each

"It's been very effective! He's enjoyed being able to keep his hands busy on an enjoyable task while venting about things that have been having a negative impact on him...He seems to be happier and more confident within himself. It's lovely to see!" - Parent

Creative Play

Creative Play is designed to encourage primary school-aged children to develop creative skills, build confidence and resilience, develop stronger relationships, and instill a love of nature and playing outdoors.

Through working with us, children learn games they can play outdoors with little or no materials and discover local green spaces and parks they may not have visited or see them in a totally different light. It directly supports childhood development, building vital physical, social, and cognitive skills. Impact Arts adopts a play-based approach providing safe outdoor activities where creativity and connection to nature are explored.

Children have the opportunity to:

- Create abstract sculptures from organic material
- Build dens and birds' nests
- Take part in forest treasure hunts
- Engage in storytelling and painting
- Play outside and learn about nature
- Make new friends

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In 2024-25, Impact Arts ran Creative Play sessions at Clydeview Primary School and with Edinburgh Council and delivered a range of fun activities including:

- Halloween pumpkin decorating
- Made a sensory walk with wind chimes
- Creative play in the outdoors with natural material collages
- Sensory play with colourful salt
- Learned about the sea and jellyfish

In 2024-25:

- 134 children engaged in Creative Play

Art Wise

Art Wise is a creative and therapeutic parent and child programme, designed to support parents to explore relaxing art projects in adult-only sessions and strengthen their bond with their child through creativity and play in whole family sessions.

This programme focuses directly on the child's primary attachment relationship. It aims to help caregivers to provide responsive, sensitive care for their child, and support whole family wellbeing.

"I always feel less anxious and relaxed after coming to Art Wise. I love seeing my daughter free to explore the messy play and how she interacts with others." - Participant

Run by a qualified Art Therapist and Wellbeing Support Worker, the project supports parents to:

- Better understand their child's behaviour
- Develop tools to connect, communicate with, and support their child
- Develop coping strategies for themselves
- Connect with other parents and access peer support
- Develop their local support networks by linking in with other local organisations

"The sessions feel comfortable and like home. They are a distraction from everyday life." - Participant

- 101 parents and children engaged
- 145 workshops delivered
- 4 local authorities

[Watch the Art Wise Video](#)

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Education & Attainment

CashBack to the Future

CashBack to the Future is a creative arts programme for young people aged 14-19 where they can get creative, express themselves, re-engage with education, and raise their attainment.

Operating in Glasgow, Edinburgh, and North Ayrshire, we offer CashBack Summer and CashBack Hubs to give young people a place to explore their artistic side, take part in creative projects, make new friends, build their confidence, and improve their mental health. Where suitable, young people are also supported to gain qualifications.

“Thank you for everything. This is my favourite thing I get to do each week.” - Participant

“The tutors were very welcoming. I felt accommodated and cared for, I learned a lot from them and I appreciate their guidance.” - Participant

Highlights in 2024-25:

- **Hands-on learning:** From designing album covers to making costumes and murals, participants gained transferable skills through creative projects. These skills weren't just for fun, they helped young people build CVs, apply to college, and feel proud of what they'd achieved.
- **Spray painting with Barry the Cat:** Young people in Glasgow teamed up with street artist Barry the Cat to create a mural at the Glasgow Science Centre's Wee Forest. One participant, previously banned from the town centre, found a new sense of purpose and even started considering a career in the arts.
- **Costume-making in Edinburgh schools:** Young at risk of disengagement from school got stuck into a creative project that earned them an SQA qualification. It helped build teamwork, confidence, and got them ready for S4.
- **Music branding and album art workshops:** Across different regions, young people explored creative communication through designing music-related visuals, making learning more fun and accessible.
- **Participant progressions:** One participant interested in heritage got the chance to do trial shifts at the Tenement House Museum, opening up new career possibilities in the cultural sector. And another who started off disengaged, ended up narrating the final piece for an audio documentary, showing how creative media can unlock confidence and storytelling skills.



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“Being here has really helped me. I was just in my bed for months before coming here and it’s given me something to get out of bed for. It’s good to have a routine and be able to meet new people and make friends. I don’t want it to be over!” - Participant

- 161 new participants
- 359 creative workshops
- 912 volunteering hours
- 13 showcases
- 131 accreditations achieved
- 134 improved confidence
- 133 felt more resilient
- 116 improved relationships
- 129 felt an improvement in their mental health
- 107 reported a heightened sense of community belonging

[Read the full story in the CashBack Annual Report](#)

Employability

Impactful Starts

Impactful Starts is a creative employability programme for young people aged 16-24 who are out of work, education, or training to ensure no one is left behind.

This programme allows young people to take part in a variety of creative projects while they develop their employability skills and take positive, actionable steps towards their future career.

Highlights in 2024-25:

- **Stop-motion storytelling:** Young people created a short film guided by a character called Colin the Time Travelling Conductor, narrating their visit to the Transport Museum. It was a hit at the showcase, especially with younger audiences.
- **Museum-inspired songwriting:** A trip to the Hunterian Museum sparked the creation of an 18-verse song called Dig the Dirt, exploring the origins of artefacts and colonial history. The lyrics were powerful, honest, and deeply reflective.
- **Foley sound workshop:** Young people recreated sound effects for a short film using everyday objects – over 30 audio stems were produced, and the final result was impressively realistic.
- **Creative volunteering:** Some participants supported Historic Environment Scotland and Edinburgh College students in producing a soundscape and zine for Trinity House, making heritage more accessible to the public.
- **Field trips with purpose:** Outings to Craft Café in Govan connected participants to older people in their weekly art programme, sparking intergenerational conversations and collaboration.

“I enjoyed the collaborative aspect, making something meaningful with everyone I met was an awesome experience and I’d definitely love to do something similar to it again.” - Participant

“This has really helped me feel less isolated and has kickstarted a lot of my creative ideas.” - Participant

- 52 participants engaged
- 90% of participants gained an accreditation
- 71% progressed into positive destinations like training, education, or work
- 87% reported better mental health

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- 94% experienced increased confidence
- 88% improved their coping skills and resilience
- 90% became more engaged in learning
- 94% developed stronger employability skills

[Watch a beautiful animated video made by our young people](#)

Impactful Parents

Impactful Parents is a creative employability programme for parents and caregivers who are out of work, education, or training with the aim of elevating household income to tackle child poverty.

Through art projects and employability skills development, participants are supported with CV writing, interview prep, and finding opportunities suitable to their skills and experience.

In 2024-25, Impactful Parents was running in North Lanarkshire, West Dunbartonshire, and, for the first time, in West Lothian, appealing to lone parents and/or ethnic minority parents in the area keen to take their next steps and build a brighter future.

"I loved meeting Linda and Catriona and being encouraged to explore and widen my artistic knowledge and experiment with different mediums. It was a relaxed, sociable, and fun environment to work in and I've got next steps planned for the future." - Participant



Highlights in 2024-25:

- **Children's story books:** One group wrote and illustrated their own children's story books – and even did a bookbinding workshop to produce the books themselves!
- **Apron sewing & cushion making:** Participants learned how to cut patterns, hem fabric, and use sewing machines to make practical items for their homes. One even made two aprons in a single session and brought them to the showcase.
- **Creative writing & storytelling:** Participants wrote emotional short stories, revising drafts and building confidence in sharing personal experiences. Some created extra pieces just for the final event.
- **Doll-making from scratch:** One participant designed and stitched a handmade doll, experimenting with patterns, embroidery, and weft-making to create a fully customised toy.

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- **Friendship through creativity:** Participants connected with other parents from their local area during the sessions and planned to meet up with their children afterwards – proof that creativity builds community too.
“The tutors created a very safe yet fun environment. They ensured my project ideas came to life and gave me confidence to step outside my comfort zone.” - Participant
- 76% of participants gained an accreditation
- 52% progressed into positive destinations like training, education, or work
- 48% reported stronger relationships
- 40% improved their coping skills and resilience
- 60% experienced reduced isolation and loneliness
- 60% reported better mental health

[Watch the Impactful Parents Case Study Video](#)

[Watch the Impactful Parents Book Fair Showcase Video](#)

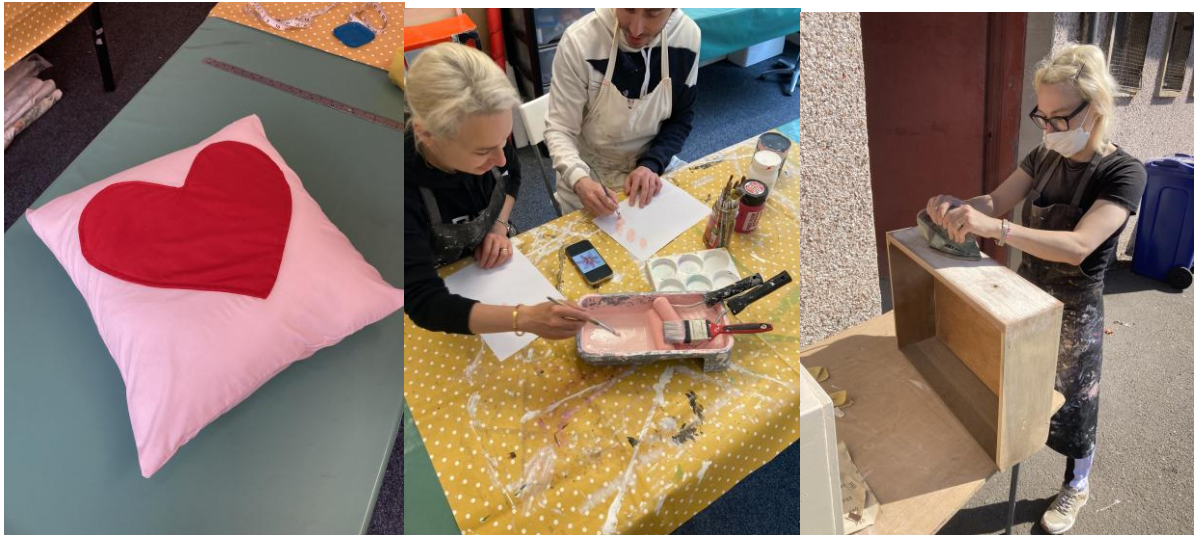
Tenancy Sustainment

Make It Your Own

Make It Your Own is a tenancy sustainment and creative interior design programme for people who have been or are at risk of homelessness or who have recently resettled in Scotland.

This programme helps people turn their new house into a home.

“Thanks to the project, I made my childhood dream come true. My house has become cosy. I discovered new techniques in painting. I learned how to remove old paint from furniture and how to paint furniture...Now, I can concentrate on my studies.” - Participant



Highlights in 2024-2025:

- **New workshop space on George Street, Paisley:** This has opened up the potential for participants to drop by when they need to, and people can work across different projects, meaning people are doing more with their time on the project and making more diverse projects, including Lino printing, furniture restoration, and sewing.
- **Growing families:** We've had many pregnant participants who are able to use the project to make bedding, beds, toys, and homeware to welcome their newborn into the home.

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- **Soft furnishings:** Many new Afghan participants have made large floor seating from scratch and there's been a huge uptake in soft furnishings and bedding creation.
- **New drop-in sessions:** We've started trialing drop-ins on the last Fridays of the month with 5 different people attending, who have really enjoyed coming back.

"I had never drawn before, but I learned how to draw pictures, mix colours, and how to be self-confident when drawing... They taught me to believe in myself. Now I drink my coffee every morning and enjoy my pictures. I feel more comfortable in myself." - Participant

Connected Communities

Craft Café Govan

Craft Café is a weekly art programme for older people in the Govan area of Glasgow. Participants explore drawing, painting, crafting, knitting, storytelling, and much more, and take part in local community arts and climate action projects.

This programme provides a warm, welcoming space for older people aged 60+ to stay connected, make friends, explore their artistic side, take care of their health, find support, and boost their creative wellbeing. Participants also get plenty of free hot drinks, snacks, and a good natter – three days a week, 50 weeks a year!

"I get a great sense of achievement from creating art and poetry, and have learnt that even if I don't appreciate what I've done, someone else will. Art makes me push myself to achieve and I like to share my work with my family. I was adopted and discovered that being good at art runs in my biological family, so it gives me a strong sense of connection which makes me so happy." - Participant



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Highlights in 2024-25:

- **Settling into our new home at Elder Park Library:** Craft Café moved to its new home at Elder Park Library. It's a fresh, much bigger space that's helped keep the creative energy flowing, and our members have been amazing at adapting to the change.
- **Big creative wins:** The group dusted off their Govan-themed embroidery panel, made a colourful concertina artwork capturing the spirit of Craft Café, and even saw work displayed at Kelvingrove Museum – such a proud moment for everyone involved!
- **Cross-generational creativity:** The group teamed up with St Constantine's Primary School for a brilliant upcycling project. Over six sessions, our members shared sewing and painting skills with 55 children, proving that creativity really does span all ages.
- **Helpful guest visits:** RNIB, RNID, Versus Arthritis, Glaucoma UK, and Good Morning Service all dropped by to share advice, do health checks, and offer support – really valuable sessions for everyone.

"I never thought I'd be able to be creative following a road traffic accident I had many years ago. Creating art gives me a lot of satisfaction, that I can start off with a pen and a straight line and end up with a 'masterpiece'! Art takes me into a world of my own and gives me a great sense of achievement." - Participant

"I get a great sense of pride from my achievements, and also when my family are impressed with my work and they express how proud they are of me." – Participant

Craft Café Edinburgh

Craft Café continues to be a vibrant, creative, and social space for older people at Viewpoint Care Home in Edinburgh.

Operating throughout the week, the programme offers workshops that inspire artistic expression, build relationships, and support emotional wellbeing.

"Craft Café days are my favourite days." - Participant



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Highlights from 2024-25:

- **Expanded creative themes:** Participants explored a wide variety of artistic styles and subjects, including Art Deco, Maud Lewis, Chinese New Year, Bruce McLean, and much more. Techniques ranged from mono printing and clay casting to cyanotype photography, allowing for rich experimentation and personal expression.
- **Exhibitions and public showcases:** Two major exhibitions celebrated our members' creative work, one at Newington Library and another in-house. These events showcased a diverse mix of framed artworks, sculptures, sketches, and poetry, offering participants a platform to share their creativity with the wider community.
- **Seasonal projects and fundraising:** The annual Christmas Card Challenge and calendar fundraiser returned, giving participants the opportunity to design festive artwork and contribute to the programme's sustainability. These projects also helped strengthen community ties.
- **Sunday sessions:** New weekend workshops were introduced following incredible fundraising efforts by a group of local friends in memory of their friend who had loved Craft Café which offered additional opportunities for creativity, companionship, and quiet reflection.
- **Staff development:** The team undertook training in dementia care, grief awareness, safeguarding, and therapeutic methods, ensuring a safe and supportive environment for all.

"I just love it here! There are lots and lots of things to do!" - Participant

- 50 regular participants
- 302 weekday sessions
- 2,052 total attendances (including visitors)
- 12 Sunday sessions and 137 attendees
- 23 increased confidence
- 50 reduced social isolation
- 20 built stronger relationships

Public Art: I:Connect Irvine Mural

Impact Arts was commissioned to add new public art to Irvine in North Ayrshire!

We teamed up with Sustrans Scotland and Bespoke Atelier to give a tired underpass in Irvine a colourful new life. This resulted in a stunning mural named "I:Connect" that now brightens up the National Cycle Network Route 7 near Low Green Park. It's not just a beautiful addition to the area, it's packed with meaning, inspired by local stories, nature, and community spirit.

The design came together through conversations with locals and creative workshops with young people. They helped shape the mural's themes, which include the Marymass Festival, Irvine's maritime history, and the wildlife around the River Irvine. It's now a space that feels welcoming and reflects what makes the area special.

Young apprentice artists got stuck in too, learning mural techniques, building confidence, and leaving their mark on the town.

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Our CEO Fiona Doring summed it up perfectly, saying it's "a beautiful space representing many aspects of local life." It's a great example of how art can connect people to their surroundings – and each other.

[Read the full story](#)

[Commission us for a creative project in your community](#)

Artist Development

Create Thrive Enterprise

Create Thrive Enterprise is a mentorship programme for unemployed creatives looking to enter self-employment or a career in the creative industries.

Participants receive one-to-one mentoring from professionals in the sector, gain a recognised qualification, complete a paid work placement, and access funding for further training or development opportunities to help build their creative business.

In 2024-25, Impact Arts launched Create Thrive Enterprise in North Lanarkshire.

Participants (including visual artists, writers, and other creatives) enjoyed a range of tailored workshops on: creative business and project management, overcoming imposter syndrome, finance, small business marketing and social media, setting up an online shop, and much more.

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The group had lots of positive progressions:

- All participants registered as self-employed/set up their own company
- One participant secured work with an online gothic zine, submitting articles for their creative writing, and is now writing for their mentor's website
- With support from Impact Arts, one participant launched a solo photography exhibition called 'Spectrum' at Nemo Arts – the exhibition is now at The Boardwalk and prints are available to buy

Read Catherine's Story

Catherine, a writer who took part in Create Thrive Enterprise, kindly wrote a guest blog for us about her experience.

"It is not an exaggeration to say that it has changed my life... It has felt so good to have been supported in getting back into working, as well as being given the chance to work within the creative community. Without Create Thrive Enterprise, I know this wouldn't have been possible for me."

[Read the full story in Catherine's blog post](#)

The Boardwalk

The Boardwalk is a vibrant, creative, and accessible events venue for hire, run by Impact Arts! Situated in the heart of Glasgow's Merchant City, The Boardwalk provides a welcoming, inclusive space for all.

2024/25 has been only the second full year of operation for The Boardwalk and we are absolutely delighted with the support we have received from the 178 separate customers who have hosted their meetings, events, creative workshops, performances, and rehearsals with us.

"A massive thank you for hosting the Scottish Youth Work Leaders Forum yesterday. The whole event ran incredibly smoothly, and everyone commented on how much they enjoyed being at the venue and how much they loved the food!" - Gillian Lithgow, Youth Link Scotland

64% of The Boardwalk's revenue in 2024-25 came from arts, creative, cultural sector organisations and individuals. The Boardwalk provides a custom designed arts venue that supports early-stage artist development, participatory and community arts, artistic educational development, and opportunities for emerging performers to test material with smaller audiences. Our college partners have valued our theatres for showcasing their emerging talent in a vibrant city centre venue.

Another key focus is the environmental sustainability of the building. We follow a Net Zero Action Plan, developed with support from Glasgow Chamber of Commerce's Step Up to Net Zero. This plan paves the way for significant investment in upgrades to heating and lighting as well as reduced waste, enhanced recycling, and elimination of single-use plastics throughout our events business.

The Boardwalk is run as a social enterprise, meaning that all money raised from hires, events, and tenants directly benefits the life-changing work Impact Arts delivers across Scotland. Find out more at: www.theboardwalkglasgow.co.uk

- 32,562 footfall
- 178 customers made 1,246 bookings

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“I just wanted to write to you and ask you to pass on my thanks to the team for their assistance at the weekend with our shows. They were both absolutely wonderful, helpful, easy, and good fun. I had never used The Boardwalk Theatre before, but we will definitely be back!” - Gilly Bingham, The Theatre House

Highlights in 2024-25:

- **NewClan Arts (New College Lanarkshire) and City of Glasgow College** continued to use The Boardwalk with over 40 rehearsals, student performances, and showcases.
- **Scottish Quizzers** hosted more than 100 quizzing teams from all over the UK to compete for National Quizzing Championship. The event featured celebrity quizzers from The Chase – and Mastermind attended!
- **Vivace Theatre School** chose The Boardwalk to host all of their young theatre-makers' performances with a total of 24 shows throughout the year.
- **Royal Scottish National Orchestra (RSNO)** held over 5 spaces at The Boardwalk for their Community Orchestra. We saw 80 musicians from across Scotland attend to come together and rehearse for performances.
- **Impact Arts** hosted their first programmed event at The Boardwalk to raise funds for our life-changing creative programmes. The Charity Paint & Sip event was hosted by Creative Lead, Sean Pickering. We hope to run more of our own events for the public in the future!
- **Swap Shop** was added to The Boardwalk, a space with clothes available for Impact Arts' participants and people throughout the building to swap and take clothes.

As well as the creative industries, we have seen broader support from across the third sector and membership organisations as well as a growing audience of corporate customers whose events we were delighted to host.

Artist Spotlight

Hear directly from some of our talented artists, delivering creative workshops across projects at Impact Arts.



Sean Pickering, Creative Lead

1. **Tell us about yourself. What are your specialisms as an artist and what type of projects do you work on at Impact Arts?**

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After my university degree in theatre studies, I took a side-step into the world of drag and cabaret. I teach a wide range of performance and visual art skills, but I'm definitely a fan of a good sewing project! Whether it's curtains or costumes, seeing the satisfaction on our participants' faces when they've mastered the sewing machine and created something robust with their own two hands is priceless. I've worked with a wide age range of people at Impact Arts, from adults and parents to teenagers and children.

2. What was your favourite project that you worked on during the year 24-25 – and why?

It would be too difficult to pick a favourite but I did love working with our young people from Impactful Starts on their Murder Mystery project. We used a variety of painting techniques, creative writing, and sewing skills, and we created miniature universes and characters that branched off in many different directions.

3. What kinds of positive changes have you seen in participants on your projects?

Being able to take a participant from the start of a project through to the end and seeing the change in their confidence and mood is incredible! It's my favourite part of working here.

One participant I worked with on Make It Your Own spoke about how learning to paint had given her life a purpose, stopped her feeling like the walls were closing in on her, and helped her become more active and social within the community. Sometimes you think you're improving someone's day maybe 10% or 15% but the reality often ends up being much more profound and impactful.

Rebecca Boyle, Creative Lead

1. Tell us about yourself. What are your specialisms as an artist and what type of projects do you work on at Impact Arts?

My background is in design and jewellery making. My work mostly consists of digital modelling, 3D printing, and traditional metal working techniques. I am currently working on the CashBack Glasgow programme and have previously worked on Impactful Parents, Impactful Starts, and Express Yourself.

2. What was your favourite project that you worked on during the year 24-25?

The current CashBack Summer project has been one of my favourites. We have been exploring how plastic waste can be used as a material for making new things. We have been collecting plastic waste, sorting it, and then either turning it into 3D printer filament or melting it down to become something new.

This project has been something completely new to me and it has been lovely to learn, alongside our young people, how the processes work. Over the summer, we have had a mix of returning and new participants. It has been great watching the participants get to know one another and enjoy their summer together.

3. What kinds of positive changes have you seen in participants on your projects?

The positive outcome I notice most in our participants is a rise in confidence and social skills. Many of the parents and guardians of our young people will comment on how attending Impact Arts has had a positive impact on their social skills.

On a previous CashBack project, we had a participant attend who struggled to make eye contact, wouldn't get involved in any activities, and needed their parent to stay outside the room for the full day. This young person continued to attend each session and, by the end, they were traveling to and from Impact Arts by themselves, they created a collection of amazing illustrations inspired by a local graveyard, and they could chat away happily. This participant also went on to complete an Impactful Starts project. It was wonderful to see their progression.

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Katie Falco, Creative Lead

1. Tell us about yourself. What are your specialisms as an artist and what type of projects do you work on at Impact Arts?

I am a designer with industry experience in product, furniture, interior, and service design. I came to Glasgow 10 years ago to study for a Master's in Design Innovation and Environmental Design at the Glasgow School of Art (GSA). During my studies, I spent a lot of time talking to community-based organisations in Glasgow and the social conscience of the city had me hooked.

I applied for my first project with Impact Arts in 2016, working with young people to develop their interest in the environment and advocacy. My specialism is co-design, working with groups on a brief set by an external partner, walking them through the design process, and developing a well-defined and meaningful outcome for both the group and the partner. For example, projects like the Lush Knot Wrap, murals for the Science Centre, and the exhibition installation for Provan Hall.

The majority of my work with Impact Arts has been with young people on our youth employability projects. But since September 2024, I have been working on Make It Your Own (MIYO) for the new Families Here and Now Service (FHANS) running in North Lanarkshire. It's been a challenge going from working with young people in the studio to families in their homes, but I am enjoying it immensely!

2. What was your favourite project that you worked on during the year 24-25 – and why?

I've really enjoyed working on FHANS. It's changed a lot since the project started; as the participants have started to roll in, we've needed to be dynamic and respond to their needs. But being a part of a new project and working out the processes and systems has been really interesting. Sometimes, the changeable nature can be challenging, but the team works well, and it's been a joy to support people to make homes they are proud of.

3. What kinds of positive changes have you seen in participants on your projects?

I find it most gratifying when you see participants grow in confidence and outwardly start to feel better in themselves. I think, regardless of the project, participants often come to us having had experiences that have taken their toll on their confidence, self-esteem, and mental wellbeing.

When they come to an Impact Arts project, they are always met with kindness, encouragement, and compassion, regardless of the project or staff team. A few weeks of consistent kindness can encourage huge changes in confidence for the participants.

Marta Palacz, Creative Lead

1. Tell me about yourself. What are your specialisms as an artist and what type of projects do you work on at Impact Arts?

I am currently the Creative Lead for the Cashback Hubs Project in North Ayrshire, working with young people. In my personal practice, I am a multimedia artist working with a range of mediums on paintings, printmaking, drawing, and interactive conceptual works.

I am mainly focused on developing a series of portrait paintings with themes centered around mindfulness, attachment, and play in a studio space provided by OuterSpaces, a charity collaborating with artists to occupy empty commercial spaces. I always keep a sketchbook on hand and try to document people and places around me. I also lead interactive audio-visual sensory sessions with groups of children and adults with additional support needs with the charity Soundplay Projects.

2. What was your favourite project that you worked on during the year 24-25?

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Currently, I am really enjoying the CashBack Summer programme. I enjoy seeing creative responses to the participants' environment, local heritage, and community. My favourite project I worked on in the year 2024-2025 was assisting with Art Therapy sessions.

Art Therapy offers a safe relaxed space where children can address difficult emotions and express themselves through creativity and play. I enjoyed seeing participants process big life changes and challenges with creativity. I learned a lot and it was very inspiring.

3. What kind of positive outcomes do you see in participants in your projects?

An increase in confidence and self-belief as participants make and create things they haven't had a chance to make in the past and seeing people in the community make bonds they nourish and continue after projects end is very heartwarming and important.

Fundraising

Creative Scotland Multi-Year Funding

In January 2024, Impact Arts got the news that we have been awarded 3-year Multi-Year Funding from Creative Scotland!

This funding marks the first time in Impact Arts' 30-year history that we have received this level of unrestricted core funding. Given the current funding pressures facing the third sector, these funds will help the charity remain sustainable into the future and allow us to continue to deliver transformative work.

"We are thrilled to have been awarded Creative Scotland's Multi-Year Funding and see this as strong recognition for the life transforming work that our artists deliver with people and communities across central Scotland. It's heartening to see the increase in arts organisations that work with local communities join the portfolio and appreciation for the importance of bringing arts and creativity to people who would not otherwise have access to them." - Fiona Doring, CEO at Impact Arts

It was fantastic to see so many other arts organisations receive funding to support their work, including our [Boardwalk](#) tenants, [Solar Bear](#), [Birds of Paradise Theatre Company](#), and [Paragon](#). Congratulations!

Thank you to Creative Scotland for this generous support!

[Read the full story](#)

Big Give for CashBack to the Future

With the help of the public and Big Give, Impact Arts secured £10,000 for CashBack to the Future!

Between March 18-25 of 2025, members of the public were encouraged to donate to the charities that matter to them, and get their donation doubled by Big Give.

This was Impact Arts' first time taking part in a Big Give campaign and we were blown away by the response!

Thanks to everyone who donated and supported our campaign, we reached our fundraising target. Through public donations, we raised £5,000 which Big Give doubled to £10,000. These funds are now directly supporting the delivery of our youth arts programme for 14-19 year olds affected by poor life chances across Central Scotland.

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Reaching our Big Give target amount means we'll be able to support 140 young people over 12 months.

A huge thank you to our kind supporters who made this possible!

[Read the full story](#)

Funders & Partners

A huge thank you to our valued funders, partners, and supporters who make our work possible. And a very special thanks to all of the individual donors who have supported Impact Arts in 2024-25. Thank you to:

999 Design, Action Fund, ADP Funding, Arran CVS, Baird-watson Charitable Trust, Barnardo's, Beatlie School, Bequest Fund, Cashback for Communities, City of Edinburgh Council, Connell LLP, Cordis Charitable Trust, Corra Foundation, Creative Scotland, D'Oyly Carte Charitable Trust, Edinburgh Trades Fund, Education Trust, Falkirk Council, Families Fund, Finn Family Fund, Flight Path Fund, GCVS, Glasgow City Council, Govan Housing Association, Heritage Fund, HP Inc, Hugh Fraser Foundation, John Kirkhope Young Endowment Fund, JSMMcN Charitable Trust, Lady Eda Jardine Charitable Trust, LEP Funding, Linthouse Housing Association, Lottery Fund, Mascot Makers, Master Fund, National Heritage Lottery Fund, National Lottery Community Fund, NOLB Funding, North Ayrshire Council, North Lanarkshire Council, Pixel Fund, Renfrewshire Council, RS MacDonald Charitable Trust, Sharegift, Sidey Solutions, Sir Iain Stewart Foundation, The Gannochy Trust, The Robertson Trust, Theatres Trust, TACT, University of Glasgow, Viewpoint Housing Association, W A Cargill Fund, Walter Scott & Partners, Wellbeing Fund, West Lothian Council, William Syson, and Youth Link Scotland.

Looking to the Future

Telling our story: Every person that we support has a unique story to tell. We will continue to champion the voices of those we support — sharing their stories of transformation to influence decision-makers and advocate for accessible arts for all.

Voice, inclusion & diversity: Our staff team and Board bring a diverse range of voices to our work. In the future, we will aim to further strengthen our governance by enhancing representation and participant involvement in decision-making through our Sketchy Youths steering group and by appointing young trustees to our Board.

Digital & data: To remain sustainable, efficient, and cost-effective for years to come, we know that we can do more to improve our digital systems. In the year ahead, we will prioritise how we automate, integrate, and capture our data with ease. This will allow us to use our data in a more meaningful way to demonstrate our impact.

Boost sustainability: As the climate emergency continues, we will redouble our efforts to embed sustainable practices across our operations and prioritise our net zero journey through capital developments and meaningful behavioural changes.

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Financial review

The Statement of Financial Activities on page 37 shows net income for the year of £83,027 (2024: - £7,675). The total income was £2,233,920 (2024: £2,020,874) of which £1,607,049, was restricted to fund specific activities (2024: £1,460,391). The total expenditure for the year £2,150,893 (2024: £2,013,199) of which £1,557,667 was restricted (2024: £1,388,738). We have therefore achieved strong growth in turnover on the previous year and achieved a very positive year-end position despite the often-challenging external funding landscape.

Going into 2024/25, due to the timing of funding being awarded, we brought forward restricted funds of £187,261, which we have fully delivered against and spent during the year. However, this did not impact our accounts which show a surplus position at year end.

More information on the movement of unrestricted and restricted funds can be found on pages 48-49.

Reserves policy

The total reserves held by Impact Arts at 31st March 2025 were £890,798 (2024: £807,771). Unrestricted funds totalled £654,155 (2024: £620,510). Restricted reserves totalled £236,643 (2024: £187,261).

All restricted reserves carried forward into 2024/25 have been fully utilised throughout the year to support programme activities and projects. We continue to carry forward a substantial level of restricted income into 2025/26.

This is on account of grants being paid in advance and delivery timeframes straddling financial years. We anticipate this income being fully spent in the next financial year through planned delivery.

The trustees consider that the Charity should maintain an adequate level of free reserves equivalent to three months of core operational and staffing costs alongside 2 months of permanent delivery staff expenditure. Additionally, a provision has been set aside for projected organisation redundancy liabilities, capped at 80% of the estimated total cost. This approach reflects a balanced approach to risk and resource allocation without overcommitting reserve funds which would be in the region of £373,103 for the coming year. This is required to bridge the potential funding gaps between spending on projects and receiving income as well as making an allowance for potential maternity and redundancy costs and for significant compassionate leave costs and cover. The trustees are aware that maintaining meaningful unrestricted cash reserves are critical to the sustainability of the charity.

When earned, any surplus is added to unrestricted cash reserves to meet requirements, costs and losses. Impact Arts is extremely grateful for all donations and receipts from legacies which can be added to the unrestricted cash reserves of Impact Arts to support the charity's operations.

At 31st March 2025 there was a total of unrestricted reserves of £654,155, of which £312,408 is cash backed within general funds and £341,747 represents the net value of the freehold property (after the deduction of outstanding mortgages) as well as the designated and committed funds balances.

This means that Impact Arts has free reserves of £312,408 at 31st March 2025 (2024: £336,002). See note 20 on page 48. The Trustees are satisfied that the level of free reserves meets the reserves policy, and they consider the charity to have sufficient reserves to continue as a going concern for the next 12 months.

Designated Funds

A number of key areas for spend of designated funds have been identified. These are all designed to have a lasting legacy for Impact Arts and support our higher-level strategic aims.

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Development Fund - a key focus in 2024/25 was on maximising the profile of Impact Arts during our 30th birthday year and external PR expertise alongside a very successful showcase event at The Boardwalk supported this aim. In addition, we brought in specialist consultancy support with the aim of further diversifying our income streams. Digital transformation will be an ongoing focus going into 2025/26 and designated funds have been ringfenced to support these costs alongside our own fundraising efforts.

Property Maintenance & Development Fund – alongside our focus on the development of The Boardwalk, we wanted to ensure our property at Bank Street in Irvine remains fit for purpose and we invested designated funds in building upgrades which ensure our workshops are suitable for delivery of a range of services. We continue to apply for capital grants to undertake more ambitious property enhancements and retain these designated funds as match funding to support this.

Going concern

The Trustees and Key Management Personnel have assessed the potential future of Impact Arts (Projects) Ltd and whether it can continue as a going concern. The budget for 2025/26 has been prepared to include all approved funding in place for next year and any funding pending approval is being tracked. Forecasts have been sensitised to understand potential impact and identify available mitigations in the unlikely event that committed funding is not received. The Trustees are satisfied there remains sufficient liquidity during the going concern assessment period.

The Trustees recognise the continuing strong performance of Impact Arts as it moves into year 3 of its 5 year Strategy “Transforming Lives Through Creativity.” Our Life Journey Through the Arts is being recognised by a wide range of local authorities and key partners as a successful means of achieving impacts with people facing a wide range of barriers to positive progression in life.

We successfully secured Creative Scotland Multi-Year Funding for 2025-28 which increases our sustainability by providing crucial unrestricted core income for Impact Arts over the next 3 years.

After assessing all potential impacts and future commitments, considering the continued receipt of funding over the past 6 months in addition to the ongoing project activity to date, the Trustees have a reasonable expectation that the charity has adequate resources and reserves to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Future financial planning

As we look to 2025/26, we are aware of the potential funding challenges that exist for the third sector in Scotland. These include the budgetary pressures being faced by local authorities and an ever increasing ask to do more for less. Our full cost recovery operational model has increased the transparency we can provide to commissioners as we aim to promote the real cost of delivering meaningful impact on people’s lives. We continue to attract a wide range of diverse funding and retain longer term relationships with key partners and funders which supports sustainability. Unrestricted income from The Boardwalk and increasing donations from individuals and corporates supports us in covering our operational overheads. We are confident that we continue to demonstrate value for money, strong impacts and an agile and person led approach that responds to local need and is compelling to funders.

The Boardwalk social enterprise goes from strength to strength and achieved a break-even position in it’s second year of operation and is currently nominated as Social Enterprise of the Year. We anticipate that this venture will further support our financial security into the future.

We are content therefore, as we look to the year ahead, that there are many opportunities available for us to respond to and we are starting the new financial year in a strong financial position with a robust pipeline which stands us in good stead.

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Demand for our work continues to grow and we are well placed to address the current and potential challenges that our people and communities are experiencing – child poverty, poor mental health and economic struggles. We do not stand still and invest time and energy into service design and listening to the people we serve to ensure our work is effective and meaningful.

Structure, Governance and Management **Governing document**

Impact Arts is a Scottish Charity limited by guarantee with a governing document in its Memorandum & Articles of Association which was adopted by Resolution on 10th December 2012. The Memorandum and Articles of Association underwent a full governance review during 2019 and a further review of our charitable objectives was carried out in 2024/25 which resulted in revised Memorandum and Articles of Association being adopted by means of a written resolution on 24 February 2025.

Recruitment and appointment of new trustees

The Impact Arts Board is committed to diversity in its recruitment and appointment of new Trustees and our annual EDI snapshot in 2024/25 demonstrated that 46% of our Board had a protected characteristic that is known as being open to discrimination. The Board have committed to ensuring greater representation of our participant groups at Board level and will be recruiting for two young trustees in 2025. Impact Arts' Board members are attracted and selected based on identified skills shortages as identified through our comprehensive Trustee Skills Matrix. This report captures essential and desirable skills (and the timing priorities) for new Trustees to fully ensure the Board has strength and depth in its governance role. There is a Trustee Information Pack which outlines the duties/responsibilities of a non-executive Board member, along with the expected time commitment attached to the position.

Trustees are appointed for a term of three years from their date of appointment. At this point they will cease to be a director but are eligible to be re-appointed for up to two further terms of three years, after which they will be ineligible for appointment for up to two years.

Organisational structure

The Board of Trustees has overall responsibility for the operation of the company and charity. Their duties and responsibilities are captured in our Code of Conduct. The Board meets at least four times per year and our HR & Finance Committee meet ahead of each Board meeting on a quarterly basis to give further scrutiny to areas such as HR, Finance, Safeguarding and Risk. The Board receives quarterly performance reports on our Balanced Scorecard that covers Key Performance Indicators in relation to Customers, Social Impact, Finance, Business Processes and Our People.

Annually, there is a separate session for the Board and leadership team to review the organisational strategy. The output of this review then refreshes our ongoing, longer term strategy development. Feedback is also used with the wider leadership team to ensure that Board direction is reflected in the operational plan.

Operational management of the organisation is delegated (through agreed powers and approved by the Board) to the leadership team.

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The powers are categorised as follows: -

- Governance
- Planning and Performance
- HR and staff recruitment and training
- Programme development and delivery
- Fundraising and business development
- Operations
- Finance

Managers and staff have delegated authority to implement the charity's strategic business plan, within the terms of delegation approved by Trustees. They are supported by the Chair and the Board. Fiona Doring is the Chief Executive Officer of the charity with line management responsibility for the leadership team.

Risk management

The trustees, with support from Management, have conducted a review of the major risks to which the charity is exposed. A risk register drafted by the Leadership Team is reviewed and considered by the Finance & HR Committee on a quarterly basis with special focus on one theme per meeting to ensure an in depth and rigorous approach is taken to mitigating any identified risks. The Key Risks and any risk that has changed in status are reported to the full Board at quarterly meetings as part of our Governance papers. Where possible and appropriate, systems, procedures or action plans have been established to mitigate the risks the charity faces. Strategic planning has helped to identify risks to funding and enabled the organisation to address more effectively the need for the diversification of funding and activities. Risks are minimised by effective control procedures.

During 2024/25 the following key risks were identified:

- **Fundraising** – the funding landscape for charities is increasingly competitive and commissioners prioritise pricing when scoring tenders.
- **Boardwalk trading risks** – challenge in ensuring trading at The Boardwalk achieved target
- **IT/ Cyber risks** – potential business interruption due to cyber-attacks/ systems failure
- **Property risks** – cladding remediation and required heating/ lighting upgrades

The following steps were taken to mitigate these risks:

- **Fundraising** – strong bid no bid system, development of donations strategy, investment in Development Team.
- **Boardwalk trading risks** – clear marketing strategy, dedicated website and experienced Events team.
- **IT/ Cyber risks** - achieved cyber essentials accreditation to offer greater organisational security against cyber threats.
- **Property risks** - close working with property factors at The Boardwalk to ensure minimal business interruption as a result of building upgrades. Designated funds to support with property maintenance and repair and capital fundraising plan focussed on priority areas.

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Key management personnel

During 2024/25, the Senior Management Team (Key Management Personnel) comprised of:

- Fiona Doring, Chief Executive Officer
- Mairi McLaren, Head of Finance and Corporate Services
- Neil Young, Head of Development
- Caroline McGhee, Head of Operations

Remuneration

HR and staff recruitment and training duties are delegated to the Leadership team. However, the Board retains its authority for setting the pay and remuneration of the charity's key management personnel. The Finance & HR Committee have delegated authority to review the remuneration package of the key management team on an annual basis. Where possible, job roles, content (duties and responsibilities) are externally benchmarked. This exercise is fully detailed in our People Plan and is consistent with the approach taken with the entire staff pay review process. Any recommendation on senior level pay is taken by the Finance & HR Committee to the full Board for approval.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the Directors of Impact Arts (Project) Limited) for the purposes of company law), 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

IMPACT ARTS (PROJECTS) LIMITED
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2025

Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

Signed by:

CDD7B10C93174BE...
Name: James Sweeney MBE

Date: 10 November 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF IMPACT ARTS (PROJECTS) LIMITED FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Impact Arts (Project) Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2016; Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report and Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements or a material misstatement of other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF IMPACT ARTS (PROJECTS) LIMITED FOR THE YEAR ENDED 31 MARCH 2025

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the report of the trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 31 to 32, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF IMPACT ARTS (PROJECTS) LIMITED FOR THE YEAR ENDED 31 MARCH 2025

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations;

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Management bias in accounting estimates.
- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business;
- We reviewed the following areas:
 - Bank
 - Income and expenditure
 - Prepayments and accrued income
 - Accruals and deferred income

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF IMPACT ARTS (PROJECTS) LIMITED FOR THE YEAR ENDED 31 MARCH 2025

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

Wbg (Audit) Limited

0575527041FA406...

Claire Dalrymple, FCCA (Senior Statutory Auditor)
For and on behalf on Wbg (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date: 10 November 2025

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

IMPACT ARTS (PROJECTS) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	5	70,213	-	70,213	27,725	-	27,725
Charitable activities	6	240,126	1,607,049	1,847,175	289,622	1,460,391	1,750,013
Other trading activities	7	303,718	-	303,718	231,008	-	231,008
Investments	8	12,814	-	12,814	12,128	-	12,128
Total Income		626,871	1,607,049	2,233,920	560,483	1,460,391	2,020,874
Expenditure on:							
Raising funds							
Raising donations & legacies	9	54,670	-	54,670	54,108	-	54,108
Other trading activities	10	315,893	-	315,893	292,838	-	292,838
Charitable activities	11	222,663	1,557,667	1,780,330	277,515	1,388,738	1,666,253
Total Expenditure		593,226	1,557,667	2,150,893	624,461	1,388,738	2,013,199
Net income / (expenditure) for the year		33,645	49,382	83,027	(63,978)	71,653	7,675
Transfers between funds		-	-	-	(10,368)	10,368	-
Net movement in funds		33,645	49,382	83,027	(74,346)	82,021	7,675
Funds reconciliation							
Total Funds brought forward	20,21	620,510	187,261	807,771	694,856	105,240	800,096
Total Funds carried forward	20,21	654,155	236,643	890,798	620,510	187,261	807,771

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

IMPACT ARTS (PROJECTS) LIMITED**BALANCE SHEET AS AT 31 MARCH 2025**

		2025	2024
	Note	£	£
Fixed assets:			
Tangible assets	16	174,920	107,263
Current assets:			
Debtors	17	394,745	397,641
Cash at bank and in hand	24	591,274	515,355
Total Current assets		<u>986,019</u>	<u>912,996</u>
Liabilities:			
Creditors falling due within one year	18	<u>(227,284)</u>	<u>(208,187)</u>
Net Current assets		758,735	704,809
Creditors: Amounts falling due after more than one year	19	(42,857)	(4,301)
Net assets		<u>890,798</u>	<u>807,771</u>
The funds of the charity:			
Unrestricted funds	20	654,155	620,510
Restricted funds	21	236,643	187,261
Total charity funds		<u>890,798</u>	<u>807,771</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees on 10 November 2025 and signed on their behalf by:

Signed by:

 CDD7B10C93174BE...
 Name: James Sweeney MBE

Charity No: SC032430

IMPACT ARTS (PROJECTS) LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	23	94,379	(103,673)
Cash flows from investing activities:			
Interest and rents received		12,814	12,128
Interest paid		(3,117)	(2,345)
Purchase of property, plant and equipment		(72,788)	-
Net cash provided by investing activities		(63,091)	9,783
Cash flows from financing activities:			
Loans Received		50,000	-
Repayment of mortgage		(5,369)	(4,980)
Net cash (used in) financing activities		44,631	(4,980)
Change in cash and cash equivalents in the year		75,919	(98,870)
Cash and cash equivalents brought forward	24	515,355	614,225
Cash and cash equivalents carried forward	24	591,274	515,355

Analysis of net debt

	Note	1 st April 2024	Cashflow	31 st March 2025
		£	£	£
Cash & cash equivalents	24	515,355	75,919	591,274
Borrowings				
Mortgage due within one year	18	(5,364)	1,068	(4,296)
Loan due within one year	18	-	(7,413)	(7,413)
Mortgage due after one year	19	(4,301)	4,301	-
Loan due after one year	19	-	(42,857)	(42,857)
Total net cash		505,690	31,018	536,708

IMPACT ARTS (PROJECTS) LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The charitable company's functional currency is sterling. Amounts in the financial statements are rounded to the nearest £.

(b) Going concern

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

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in notes 20 & 21.

(d) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition is met.

(e) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans from banks and other third parties.

**IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting Policies (continued)

Debt instruments like loans and other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is what the contractual obligation is discharged, cancelled or expires.

(f) Expenditure 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 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.

(g) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(h) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on time spent. The allocation of support and governance costs is analysed in note 12.

(i) Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised, including any incidental expenses of acquisition and valued at historical cost. All incidental costs relating to the acquisition of the property are also fully depreciated in the year of acquisition. Depreciation is charged as follows:

Property Policy	2.00%
Plant & Machinery Policy	6.67%
Other Fixtures, Fittings & Equipment Policy	25.00%

(j) 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.

(k) 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.

IMPACT ARTS (PROJECTS) LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(l) Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher of the value in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit and loss.

(m) 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.

(n) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred over the term of the lease.

(o) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company 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.

(p) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Key estimations are detailed below:

Depreciation – Fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the directors, with reference to assets expected life cycle.

Impairment of fixed assets - Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

3. Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

4. Related party transactions and trustees' expenses and remuneration

The Trustees' all gave their time and expertise freely without any form of reimbursement or other benefit in cash or kind (2024: £nil). During the year, no Trustees received expenses relating to travel (2024: £nil). There were no trustee donations or other benefits for the year ended 31 March 2025 (2024: £nil).

There were £393 of trustees' expenses paid for the year ended 31 March 2025 (2024: £354).

No Trustees received any remuneration during the year (2024: £nil). Related party transactions totalled £13,668 of expenditure and £10,991 of income (2024: £12,604 of expenditure).

5. Income from donations and legacies

	2025	2024
	£	£
Donations	70,213	27,725
	<u>70,213</u>	<u>27,725</u>

6. Income from charitable activities

	2025	2024
	£	£
Children	595,866	514,445
Young People	1,079,936	1,070,690
Older People	149,808	163,442
Communities	21,565	1,436
	<u>1,847,175</u>	<u>1,750,013</u>

7. Income from other trading activities

	2025	2024
	£	£
Rental Income and Hire	303,718	231,008
	<u>303,718</u>	<u>231,008</u>

8. Investment income

	2025	2024
	£	£
Interest on cash deposits	12,814	12,128
	<u>12,814</u>	<u>12,128</u>

9. Raising Funds – expenditure on raising donations and legacies

	Total	Total
	2025	2024
	£	£
Staff costs	54,670	54,108
	<u>54,670</u>	<u>54,108</u>

IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

10. Raising Funds – expenditure on other trading activities

	Total 2025 £	Total 2024 £
Rental and Hires	315,893	292,838
	<u>315,893</u>	<u>292,838</u>

11. Analysis of expenditure on charitable activities

	Children £	Young People £	Older People £	Communities £	Total 2025 £
Project costs	442,964	800,193	142,892	42,867	1,428,916
Governance costs (note 12)	6,384	11,532	2,059	618	20,593
Support costs (note 12)	103,754	182,642	34,171	10,254	330,821
	<u>553,102</u>	<u>994,367</u>	<u>179,122</u>	<u>53,739</u>	<u>1,780,330</u>

	Children £	Young People £	Older People £	Communities £	Total 2024 £
Project costs	323,674	784,287	136,939	-	1,244,900
Governance costs (note 12)	6,223	15,078	2,633	-	23,934
Support costs (note 12)	104,149	250,786	42,484	-	397,419
	<u>434,046</u>	<u>1,050,151</u>	<u>182,056</u>	<u>-</u>	<u>1,666,253</u>

12. Allocation of governance and support costs

	Total 2025 £	Children £	Young People £	Older People £	Communities £	Governance £	Basis
Staff costs	217,950	65,386	113,332	21,795	6,539	10,898	<i>Time spent</i>
Other costs	123,769	38,368	69,310	12,376	3,715	-	<i>Time spent</i>
	<u>341,719</u>	<u>103,754</u>	<u>182,642</u>	<u>34,171</u>	<u>10,254</u>	<u>10,898</u>	

	Total 2024 £	Children £	Young People £	Older People £	Communities £	Governance £	Basis
Staff costs	273,428	68,357	164,057	27,343	-	13,671	<i>Time spent</i>
Other costs	137,662	35,792	86,729	15,141	-	-	<i>Time spent</i>
	<u>411,090</u>	<u>104,149</u>	<u>250,786</u>	<u>42,484</u>	<u>-</u>	<u>13,671</u>	

**IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

12. Allocation of governance and support costs (continued)

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the tables below:

Governance costs:	2025	2024
	£	£
Auditor's remuneration	9,695	10,263
Staff support costs (see above)	10,898	13,671
	<u>20,593</u>	<u>23,934</u>

Breakdown of governance and support costs by activity:

	Support Costs	Governance	2025
			£
Children	103,754	6,384	110,138
Young People	182,642	11,532	194,174
Older People	34,171	2,059	36,230
Communities	10,254	618	10,872
	<u>330,821</u>	<u>20,593</u>	<u>351,414</u>

	Support Costs	Governance	2024
			£
Children	104,149	6,223	110,372
Young People	250,786	15,078	265,864
Older People	42,484	2,633	45,117
	<u>397,419</u>	<u>23,934</u>	<u>421,353</u>

13. Analysis of staff costs and remuneration of key management personnel

	2025	2024
	£	£
Salaries and wages	1,388,187	1,261,534
Social security costs	110,491	96,980
Pension costs	63,063	57,029
Redundancy	6,369	-
Total staff costs	<u>1,568,110</u>	<u>1,415,543</u>

No employees had employee benefits in excess of £60,000 (2024: Nil).

Two employees received redundancy payments in the year totalling £6,369 (2024: £Nil).

	2025	2024
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>75</u>	<u>70</u>

	2025	2024
	£	£
Key management personnel remuneration:	<u>194,121</u>	<u>188,111</u>

IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

14. Net income for the year

This is stated after charging / (crediting):	2025	2024
	£	£
Depreciation	5,131	2,299
Auditor's remuneration: Audit fees	<u>9,695</u>	<u>10,263</u>

15. Government Grants

	2025	2024
	£	£
East Renfrewshire Council	9,323	-
Edinburgh City Council	118,949	113,968
Falkirk Council	71,583	-
Glasgow City Council	278,461	324,662
North Ayrshire Council	48,938	79,539
North Lanarkshire Council	198,908	109,535
Renfrewshire Council	136,467	114,279
Scottish Government – Cashback for Communities	189,720	184,229
South Lanarkshire Council	-	6,400
West Dunbartonshire Council	33,043	-
West Lothian Council	75,000	-
Total	<u>1,160,392</u>	<u>932,612</u>

16. Tangible Fixed Assets

	Property	Plant & Machinery	Motor Vehicles	Total
Cost or valuation				
At 1 April 2024	115,000	-	18,411	133,411
Additions	-	72,788		72,788
Disposals	-	-	(18,411)	(18,411)
At 31 March 2025	<u>115,000</u>	<u>72,788</u>	<u>-</u>	<u>187,788</u>
Depreciation				
At 1 April 2024	7,737	-	18,411	26,148
Charge for the year	2,300	2,831	-	5,131
Eliminated on disposal	-	-	(18,411)	(18,411)
At 31 March 2025	<u>10,037</u>	<u>2,831</u>	<u>-</u>	<u>12,868</u>
Net book value				
At 31 March 2025	<u>104,963</u>	<u>69,957</u>	<u>-</u>	<u>174,920</u>
At 31 March 2024	<u>107,263</u>	<u>-</u>	<u>-</u>	<u>107,263</u>

A fair value of £174,920 (2024: £107,263) for free hold property. Upon annual review there has been no change in value in the properties held. The Trustees deem the financial statements reflect appropriate market value at 31 March 2025.

IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

17. Debtors

	2025	2024
	£	£
Trade debtors	183,680	109,592
Other debtors	211,065	288,049
	<u>394,745</u>	<u>397,641</u>

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	87,569	100,023
Social Security	28,429	23,850
Mortgage	4,296	5,364
Loan	7,143	-
Accruals	63,984	56,396
VAT	12,069	8,489
Other Creditors	23,794	14,065
	<u>227,284</u>	<u>208,187</u>

19. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Loan	42,857	-
Mortgage	-	4,301
	<u>42,857</u>	<u>4,301</u>

Mortgage and loan

	2025	2024
	£	£
Due:		
In one year or less	11,439	5,364
Between one and two years	14,286	4,301
Between two and five years	28,571	-
	<u>54,296</u>	<u>9,665</u>

Triodos Bank holds standard securities for all sums due over all the heritable properties of the charity.

IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

20. Unrestricted Funds

Analysis of Fund movements - 2025	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Unrestricted funds					
Designated funds:					
Committed funds	11,318	-	-	(4,497)	6,821
Tangible fixed assets	97,598	-	(5,131)	78,157	170,624
Development fund	51,360	-	(9,940)	-	41,420
Property maintenance	124,232	-	(1,350)	-	122,882
	284,508	-	(16,421)	73,660	341,747
General funds	336,002	626,871	(576,805)	(73,660)	312,408
Total unrestricted funds	620,510	626,871	(593,226)	-	654,155

Analysis of Fund movements - 2024	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Unrestricted funds					
Designated funds:					
Committed funds	15,793	-	-	(4,475)	11,318
Tangible fixed assets	94,917	-	(2,299)	4,980	97,598
Development fund	74,210	3,200	(16,050)	(10,000)	51,360
Property maintenance	168,521	-	(34,289)	(10,000)	124,232
	353,441	3,200	(52,638)	(19,495)	284,508
General funds	341,415	557,283	(571,823)	9,127	336,002
Total unrestricted funds	694,856	560,483	(624,461)	(10,368)	620,510

The nature and purposes of the various designated funds are as follows:

Committed fund – represents unrestricted cash backed committed funds for delivery of a small number of projects to continue and complete early in the next financial year.

Tangible fixed asset fund – represents the net book value of the charity's unrestricted assets.

Development fund – represents funds for new areas/business streams to tie in with the growth plan in the 2026 strategy.

Property maintenance- designed to cover anticipated repairs and renewals at Impact Arts' Ayrshire property and to support ambitions for Glasgow venue.

General fund - this can be used in accordance with the charitable objectives at the discretion of the trustees.

IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

21. Restricted Funds

Analysis of Fund movements - 2025	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Restricted funds					
Art Therapy Glasgow	97,792	212,687	(250,378)	-	60,101
Art Therapy North Ayrshire	21,479	135,598	(127,268)	-	29,809
Craft Café	14,734	125,795	(124,399)	-	16,130
CashBack to the Future	2,500	392,107	(387,560)	11,588	18,635
Employability Pipeline- Impactful Starts, Creative Pathways & Employability Hubs	14,711	382,102	(360,123)	(4,992)	31,698
Art Wise	29,449	173,143	(165,295)	-	37,297
Impactful Parents	6,596	171,256	(131,937)	(6,596)	39,319
Kyle Unit Garden	-	9,361	(5,707)	-	3,654
Theatres Trust	-	5,000	(5,000)	-	-
Total restricted funds	187,261	1,607,049	(1,557,667)	-	236,643

Analysis of Fund movements - 2024	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Restricted funds					
Art Therapy Glasgow	99,136	260,195	(261,539)	-	97,792
Art Therapy North Ayrshire	-	144,356	(122,877)	-	21,479
Coco Music Project	-	73,813	(73,813)	-	-
Craft Café	-	131,584	(116,850)	-	14,734
Creative Play	-	1,436	(1,436)	-	-
Dumbarton Rocks	-	-	(9,799)	9,799	-
CashBack to the Future	-	354,640	(352,402)	262	2,500
Employability Pipeline- Impactful Starts, Creative Pathways & Employability Hubs	6,104	315,392	(306,987)	202	14,711
Art Wise	-	34,592	(5,143)	-	29,449
Impactful Parents	-	144,383	(137,892)	105	6,596
Total restricted funds	105,240	1,460,391	(1,388,738)	10,368	187,261

IMPACT ARTS (PROJECTS) LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

21. Restricted Funds (continued)

The nature and purposes of the various restricted funds are as follows:

Art Therapy Project – The Art Therapy Project provides a range of one-to-one art therapy and creative therapeutic groupwork projects delivered in schools and from our own dedicated spaces across Glasgow and North Ayrshire designed to increase the resilience and confidence of our most vulnerable children. Our art therapy sessions offer a safe relaxed space for children to express themselves through creativity and play and an art therapist offer support that identifies strengths and coping mechanisms.

Art Wise – Parenting through building creative connections, is a newly designed project which seeks to support the whole family through an arts-based learning approach to parenting children who have experienced trauma, poor mental health, social difficulties and/or behavioural difficulties.

CashBack to the Future – this connects under supported 12-19 year olds, with high quality, fun and varied creative learning opportunities delivered year round via local hubs and an intensive 4 year Summer programme Using Creativity as a hook to engagement, Cashback to the Future provides alternative opportunities for young people to express themselves, gain skills, learn and realise personal growth.

Coco Music Project – delivered within HMYOI Polmont talented musicians, songwriters and artists work with young people as part of their onward progression. The therapeutic experience of learning how to play instruments, write and record songs, and all aspects of DJ-ing helps participants to gain a sense of purpose, have a voice, reconnect with families and start to think more positively about future life choices.

Craft Café - the café creates a safe, social space, with which harnesses the joy of creativity, artistic expression, and learning, and encourages older people to reduce social networks, connect with their community and grow in confidence.

Creative Play - engages primary school children in creative outdoor pursuits which is still a lot of playing outside. Children are encouraged to interact with natural found materials and their local green spaces. The work is designed to spark imaginations of children, allowing them to explore new ideas and activities, which are fun and designed to increase physical activity and engagement with the environment.

Dumbarton Rocks - a partnership project with Historic Environment Scotland, aimed at engaging local people with their heritage and specifically Dumbarton Castle.

Employability Pipeline – Impactful Starts, Creative Pathways & Employability Hubs - A pipeline of creative employability programmes for unemployed 16-26 year olds, offering different levels of support depending on the needs of young people. Working with young people to remove barriers to employment, a Lead Artist, Youth Worker and Opportunities Support worker, using a creative approach, encourage personal development and growth and develop employability skills. Young people are supported to achieve SQA accreditations and their onward progression to the next step in their employability journey. Currently delivered in Glasgow, Edinburgh, North Lanarkshire, North Ayrshire, South Lanarkshire, East Ayrshire.

Impactful Parents – Part of our employability pipeline this programme focuses support on parents who are economically inactive. Activities include delivery of SQA qualifications, employability training as well as support around flexible working, benefits, numeracy and wellbeing.

Kyle Garden – In collaboration with NHS Ayrshire and Arran, Impact Arts developed a public artwork for the Kyle Unit garden at Ailsa Hospital to enhance its appeal and create a more welcoming environment. The project began with creative workshops involving staff, patients, and families, resulting in the design and installation of Corten Steel artwork based on participants' input.

Theatres Trust – This grant enabled the initial phase of replacing our 2005 tungsten stage lighting with energy-efficient LED fixtures, supporting our Net Zero goals and reducing energy consumption and carbon footprint. This investment forms part of a phased upgrade strategy for The Boardwalk.

IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

22. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Fixed assets	174,920	-	174,920
Debtors	222,062	172,683	394,745
Cash	527,314	63,960	591,274
Current liabilities	(227,284)	-	(227,284)
Long term liabilities	(42,857)	-	(42,857)
	<u>654,155</u>	<u>236,643</u>	<u>890,798</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Fixed assets	107,263	-	107,263
Debtors	227,719	169,922	397,641
Cash	498,016	17,339	515,355
Current liabilities	(208,187)	-	(208,187)
Long term liabilities	(4,301)	-	(4,301)
	<u>620,510</u>	<u>187,261</u>	<u>807,771</u>

23. Reconciliation of net income to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per the Statement of Financial Activities)	83,027	7,675
Adjustments for:		
Depreciation charges	5,131	2,299
Interest from investments	(12,814)	(12,128)
Interest payable	3,117	2,345
Decrease/(Increase) in debtors	2,896	(178,296)
Increase in creditors	13,022	74,432
Net cash provided by/(used in) operating activities	<u>94,379</u>	<u>(103,673)</u>

24. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	<u>591,274</u>	<u>515,355</u>
Total cash and cash equivalents	<u>591,274</u>	<u>515,355</u>

IMPACT ARTS (PROJECTS) LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

25. Operating Lease Commitments

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Under 1 year	2,388	2,388
Between 2 and 5 years	199	2,587
	<u>2,587</u>	<u>4,975</u>

26. Employee benefit obligations

Employees of the charity are entitled to join a defined contribution pension scheme, the assets of which are held in a separate fund and managed separately by each employee. The charity contributes 5% of pensionable salary. The pension costs during the year amounted to £63,063 (2024: £57,029) with amounts outstanding at 31 March 2025 totalling £10,140 (2024: £8,541).