DEVELOPMENT TRUSTS ASSOCIATION SCOTLAND

Crisis Support Service Evaulation Report

January 2024 to March 2026

Development Trusts Association Scotland
A Thriving Community-led Network

DEMOCRATIC FINANCE SCOTLAND

Community Ownership Support Service
Development Trusts Association Scotland

Table of Contents

1. Summary 3

2. The Problem: Why This Service Exists 3

3. The Service: What DTAS Does 5

Overview 5

..... 6

Step 1: Identification 6

Step 2: Desk Research 6

Step 3: Triage Check-in 7

Step 4: Action Planning 7

Step 5: Internal Referrals 8

Step 6: External Referrals and Partnerships 8

Step 7: Monitoring and Review 8

How the Service Has Evolved Since January 2024 8

What the Service Does Not Do 9

4. Who We've Reached: Scale and Equity 9

Overview 9

What Cases Are About 10

Geography and Location 11

5. What the Evidence Shows: Crisis Themes and Findings 13

About the Data 13

Common Crisis Themes 13

A Structural Finding on Assets 15

Members Survey Trends 15

6. Outcomes and Impact 16

Membership Retention 16

Case Outcomes 16

What Recovery Required 17

Grant Support 18

Referrals to Internal and External Support 18

7. Conclusion 20

1. Summary

The DTAS Crisis Support Service has received 39 referrals from development trusts facing serious difficulty between January 2024 and March 2026. Of these, 28 met the threshold for crisis intervention; the remaining 11 were resolved through Core Member Support without needing the full service. This report sets out why the service was needed, how it works, what two years of casework shows about why development trusts reach crisis point, and the outcomes achieved — including an 82% stabilisation rate among organisations that received crisis intervention, and 95% membership retention

2. The Problem: Why This Service Exists

A development trust is a community-led organisation working to benefit a clearly defined local area. It is run by local people, open to community membership, and independent of political or personal influence. It listens to what matters to the community and takes action across a range of local issues — not just one narrow focus. It aims to earn income and reinvest any surplus back into the community it serves. And critically, it is accountable to that community — keeping people informed and involved in its work.

What distinguishes a development trust from most other third sector organisations is what it does with that community mandate. Development trusts own assets — buildings, land, housing — employ staff, run trading operations, and deliver essential services in communities that often have no alternative provision. Development trusts are not typical charities. That combination makes them particularly exposed when costs rise, reserves deplete, and the funding environment tightens. When a development trust fails, the consequences are not just organisational. The asset may be lost, the services disappear, and the community loses something it has built, often over many years.

This is the context in which DTAS began seeing something it had not seen before. In late 2023, three of our more established members — organisations in existence for more than eight years, owning multiple assets and employing more than three members of staff — were signalling severe financial distress. These were not new, fragile organisations finding their feet. They were established anchors in their communities, and they were in serious trouble.

At that point, there was no dedicated crisis support service for the third sector in Scotland. Recognising this gap, DTAS worked with Community Enterprise and Scottish Community Alliance to establish the Crisis Support Button — a mechanism allowing third sector organisations across Scotland to signal that they were facing a crisis situation and needed support. This was an important first step: it created a visible route into support where none had existed, and it began to surface the scale of need across the sector. What it also made clear was that signalling a crisis was not enough. Organisations needed sustained, specialist, multi-strand intervention —

not just a referral point. That learning directly informed the development of the DTAS Crisis Support Service.

The whole sector had emerged from Covid with a mixed picture. Most had received grants — some directly from DTAS — to support the delivery of key services to their communities during and after the pandemic. At the same time, inflationary pressures and a war in Ukraine added to the increasing cost-of-living crisis. Upward pressure on all costs relating to running an asset and employing staff put huge pressure on the trusts. Their already-depleted reserves were running out fast.

For development trusts, the exposure was severe. Running an asset — a community hall, a rural housing development, or a commercial unit — is inherently costly. Energy bills, maintenance, insurance, and the employment of staff to manage those assets all carry fixed costs that do not flex when income drops. In many cases, the financial position had been building for years before it became visible — masked by inconsistent record-keeping or accounts that didn't fully reflect the underlying reserves position. What determined whether an organisation reached crisis point was less the pressure itself, and more whether governance and financial oversight caught it early enough to respond

The wider sector data tells the same story. The Scottish Third Sector Tracker — published by SCVO and part-funded by the Scottish Government — documents what was happening across Scotland at exactly this time. Financial challenges rose from 47% of organisations in Wave 1 (August 2021) to 71% by Wave 6 (April 2023). The biggest single jump came between Spring and Winter 2023 — at the point DTAS was beginning to see crisis cases emerge — when financial or cash flow restraints increased by 12% in a single wave period. By Autumn 2025, the proportion of organisations reporting unsustainable reserve use had reached 57%, and 58% held less than six months of reserves.

The Tracker also shows that the organisations DTAS was supporting in crisis were experiencing the same structural pressures as the sector as a whole — rising staffing costs, shrinking reserves, and a funding environment that was becoming harder rather than easier to navigate. For development trusts, which typically rely on small, specialist teams to manage assets and deliver community services, that combination is particularly critical.

Development trusts that are struggling do not always know where to turn. Generic business support services are not built for their model. TSIs, while valuable, are focused on a broad local audience rather than the specific challenges of asset-holding, employer organisations with community mandates. DTAS, as the national membership body for development trusts, is where these organisations have an existing relationship, where they are already known, and where the support on offer is built around their specific model.

As we dealt with the poly-crises in these organisations — with financial pressures affecting staff, Board relationships, local reputation, and relationships with funders and public sector partners — a multi-stranded support was needed. Responding to

these initial crises led to the formation of the dedicated Crisis Support Service at the start of 2024.

Key to the success of the service has been the development of relationships with specialist advisors in the Just Enterprise Network. Accountants, bookkeepers, and specialist business advisors sit within this network, which covers Scotland. Developing relationships with these support agencies — particularly Inspiralba in Argyll and Bute, and Impact Hub Inverness covering Highland and Moray — brought in financial analysis and business support at no cost to the organisations, dovetailing with the member support services DTAS had already developed. As the Crisis Support Service developed, the Crisis Support Lead (CSL) identified support gaps in conflict resolution, bookkeeping (particularly around setting up and managing online accounting software), and communication, securing new partnerships at a reduction for DTAS members to provide specialist support in these areas.

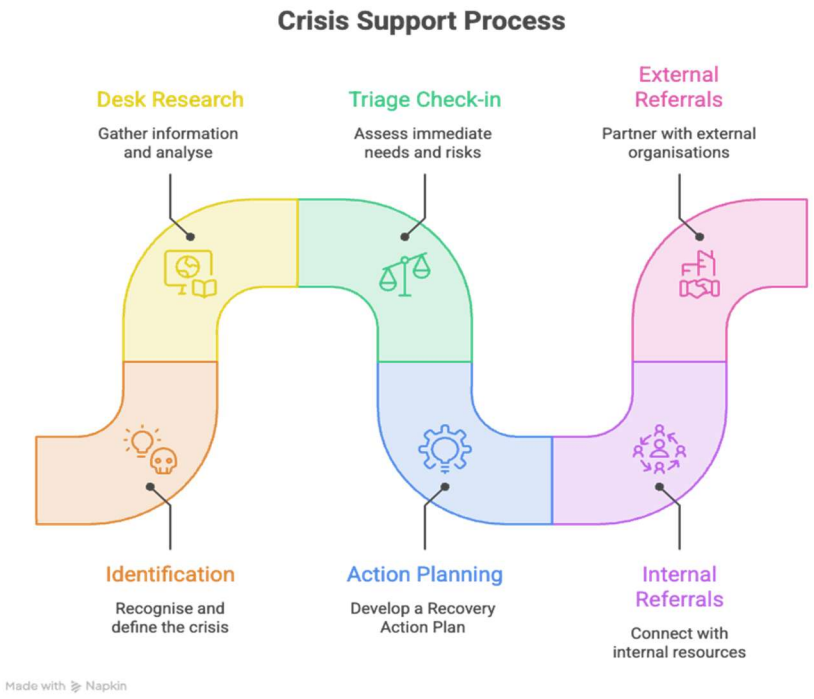
3. The Service: What DTAS Does

Overview

The DTAS Crisis Support Service is an additional layer of support that wraps around the existing relationship between a member and their Member Support Advisor (MSA). It is not a standalone helpline or a referral service. It is an intensive, structured intervention — built around the specific challenges development trusts face — that draws on the full range of DTAS's internal expertise and a growing network of external specialist partners.

The CSS sits within the DTAS Member Support Team and is led by an experienced Member Support Advisor who takes on the role of Crisis Support Lead (CSL). The CSL acts as the first point of contact for crisis cases and holds the central coordinating role throughout the support process.

A crisis, for the purposes of this service, is a serious, time-critical situation requiring immediate intervention. This includes financial crisis — where an organisation faces risk of insolvency or inability to meet legal or creditor obligations within three to six months — organisational crisis involving breakdown in governance, leadership or internal relationships, and reputational crisis where significant external conflict or loss of community trust threatens the organisation's ability to operate. Crisis support is used where issues cannot be resolved through core member support alone.



Step 1: Identification

MSAs are often the first to identify an emerging crisis, either through their regular contact with members or because a member reaches out directly seeking support. Because MSAs hold ongoing relationships with their members, they are well placed to notice warning signs — a change in tone, delays in communication, concerns raised in passing — before a situation becomes critical. The CSS is therefore not just a reactive service. In many cases it begins with early identification and early intervention.

Once a potential crisis is identified, the MSA and CSL work together to scope the underlying issues. Success at every stage of the process is dependent on the commitment of the organisation's Board.

Step 2: Desk Research

Before any direct engagement with an organisation in crisis, the CSL compiles desk research using publicly available records. The primary sources are Companies House, OSCR, and the FCA, with Companies House providing the most comprehensive picture. This research allows the CSL to chart the downward trend in an organisation's reserves over time, identify charges listed against assets, cross-reference funding levels with asset acquisition dates, and assess the accuracy of the financial position reported in annual accounts.

Director information is also reviewed. A pattern of Directors resigning within a short period, or high Board churn, frequently indicates conflict issues even where there is no obvious financial problem — a finding that has been borne out repeatedly in two years of crisis casework.

Over this period, the CSL has identified significant and consistent variation in the quality and accuracy of annual accounts across the sector. Common issues include

organisations submitting micro entity accounts without independent verification; failure to submit consolidated group accounts where a trading subsidiary exists; and accountants reporting restricted grant funding as unrestricted reserves. This is not a minor technical matter. It means that Boards — most often made up of volunteers with limited financial experience — are regularly working from an inaccurate picture of their organisation's financial health. It also means that funders, OSCR, and other stakeholders may be operating with similarly inaccurate information.

The desk research stage is one of the most distinctive aspects of the CSS model. It allows the CSL to enter the triage conversation with an independent, evidence-based understanding of the organisation's financial position before anyone in the organisation has had to disclose anything. This significantly changes the nature of that first conversation.

Step 3: Triage Check-in

The CSL has developed a crisis and resilience Triage Check-in, covering core areas of financial management, assets, staffing, and membership and community engagement. The CSL and the member's MSA conduct this meeting together, usually via Teams, and it typically lasts between 1.5 and 2 hours.

A central emphasis of the triage meeting is on the Board acting as a collective. Rather than delegating recovery tasks to an already overstretched member of staff, or relying on one or two more active Directors, recovery requires the full Board to engage and, in most cases, to become operational. In situations involving financial crisis, staff redundancies or reduced hours are often unavoidable — which means Board members need to be prepared to take on some, and sometimes all, of the day-to-day running of the organisation during the recovery period.

The triage meeting is not primarily about gathering information. It is about helping a Board understand the situation they are actually in — often for the first time — and taking collective ownership of the actions needed to address it.

Step 4: Action Planning

Following the triage check-in, the CSL and MSA work with the organisation to develop an action plan. This is a practical, shared document that sets out the priorities, assigns tasks to named individuals, and establishes a timeline for review.

The emphasis throughout is on distributing tasks across the Board according to need, skill, time, and interest. Boards that share the load — rather than concentrating responsibility on one or two individuals or delegating everything to an overworked staff member — are significantly more likely to recover. Creating that shared operational structure is often as important as any specific financial or governance intervention and sets the groundwork for a much more resilient future governance structure.

Step 5: Internal Referrals

As assets are among the most common drivers of financial crisis, the CSL regularly draws on colleagues in the DTAS Community Ownership Support Service (COSS). Who can support title condition searches on assets, and the Facilities Management (FM) Advisor provides an outline budget from management accounts — a crucial tool for demonstrating the level of loss in managing an asset and identifying where the most significant savings can be made.

Where organisations face costs that cannot be covered from reserves, the Green Shoots Crisis Grant Fund — funded by Acorns to Trees and National Lottery — provides flexible, fast-access grant support. The fund has an agile internal decision-making process specifically designed to respond quickly to organisations facing insolvency within six months. Crisis grants are used to fund access to specialist external support that the organisation could not otherwise afford.

Step 6: External Referrals and Partnerships

Just Enterprise is the most common external referral. Most crisis cases involve a lack of accurate financial information, and engaging a Just Enterprise advisor to work through the numbers provides a way to move the conversation away from the personal and focus on what the organisation needs to do. The key relationships within this network are with Inspiralba in Argyll and Bute, and Impact Hub Inverness covering Highland and Moray — both of which have brought in financial analysis and business support at no cost to member organisations.

As the service has developed, the CSL has identified additional support gaps and secured new partnerships at a reduced rate for DTAS members. These currently cover conflict resolution, bookkeeping (particularly around setting up and managing Xero, QuickBooks, and Excel-based systems), HR support, communications advice, and mediation.

Step 7: Monitoring and Review

The CSL and MSA maintain contact with the organisation throughout the recovery period, monitoring progress against the action plan and providing additional support where needed. Cases are tracked through DTAS's Salesforce case management system, allowing the team to maintain an accurate picture of case status, interventions made, and outcomes achieved.

How the Service Has Evolved Since January 2024

The Crisis Support Service has developed significantly since it launched in January 2024. The most substantive changes reflect the learning of two years of intensive casework across 39 member organisations.

Recording and reporting has been streamlined. The introduction of more consistent Salesforce case recording means the service now has a cleaner, more complete evidence base — both for monitoring active cases and for evaluating the service's impact over time. This report draws on that data.

The CSL role has become more clearly defined and more dedicated. As the volume and complexity of crisis cases became apparent, adjustments were made to ensure the CSL has sufficient protected time to manage cases effectively, maintain external partnerships, and lead on the ongoing development of the service.

The external partnership network has grown. New relationships have been established with TSIs and Just Enterprise partners in key areas of Scotland, supplementing the existing relationships with Inspiralba and Impact Hub Inverness.

The connection between the CSS and the Recovery and Resilience Programme (RRP) has also been formalised as a follow-on route. For organisations that have come through a crisis and achieved a degree of stabilisation, RRP — funded by Foundation Scotland — provides grant support and longer-term capacity building to support genuine recovery and resilience. The CSS and RRP together form a range of support: early intervention and stabilisation through the CSS, followed by recovery investment through RRP for those ready to move forward.

What the Service Does Not Do

Clarity on the boundaries of the service matters — both for managing member expectations and for ensuring the CSS is used appropriately. The Crisis Support Service does not replace legal, HR, financial, or insolvency professionals. It does not act as an ongoing manager or caseworker. It does not resolve long-standing issues without Board ownership. And it cannot succeed where a Board is unwilling or unable to engage meaningfully with the process.

Crisis support is structured and Board-focused. It provides clarity during uncertainty and a framework for action — not long-term management on behalf of the organisation.

4. Who We've Reached: Scale and Equity

Overview

Since the inception of the service in January 2024, 39 DTAS members have been supported, from a variety of different communities. 130 cases have been generated within the service covering finance, HR, conflict, comms and asset management. On average, each organisation generated 2.6 cases, reflecting the multi-strand nature of crisis support, where a single organisation in difficulty typically requires multiple interventions rather than one interaction.

The depth of engagement varies significantly. 18 organisations required a single case intervention and 21 required two or more, with the most complex engagement

generating 15 cases across the period, reflecting the scale and duration of support required for the most seriously affected organisations.

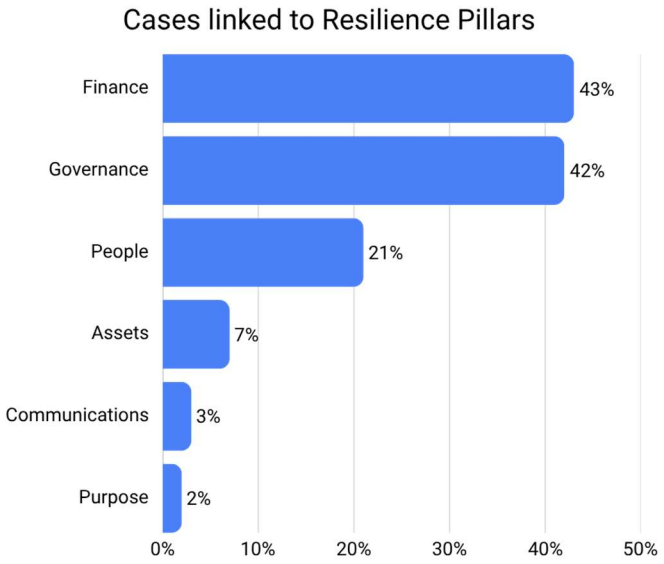
95% of cases are now closed, with 5% remaining active.

Of the DTs utilising the service, 82% were registered as Companies Limited by Guarantee, with a handful registered as Community Benefit Societies and SCIOs.

What Cases Are About

Note: this section reflects Salesforce case categorisation — each of the 130 cases is tagged against a single primary pillar. The Common Crisis Themes section (page 13) uses a different lens: qualitative coding of underlying issues per organisation, where more than one theme can apply. The two are not directly comparable, and are included to show both how cases are administratively categorised and what's actually driving them

Cases are recorded against DTAS's six organisational resilience pillars. The breakdown reflects what development trusts in crisis are actually dealing with.



Finance and Governance dominate — and almost always appear together. An organisation's finances do not deteriorate in isolation. Weak governance fails to catch the early warning signs, delays action, and deepens the problem. By the time an organisation reaches crisis, both pillars are almost always implicated.

People — covering HR issues, staffing pressures, and conflict — feature in 21% of cases, consistent with the finding that staff issues are among the most common secondary factors in crisis. Assets and Communications feature less frequently as primary case types, though both appear regularly as secondary issues within cases

recorded under other pillars and are an essential part of the stabilisation and recovery stage.

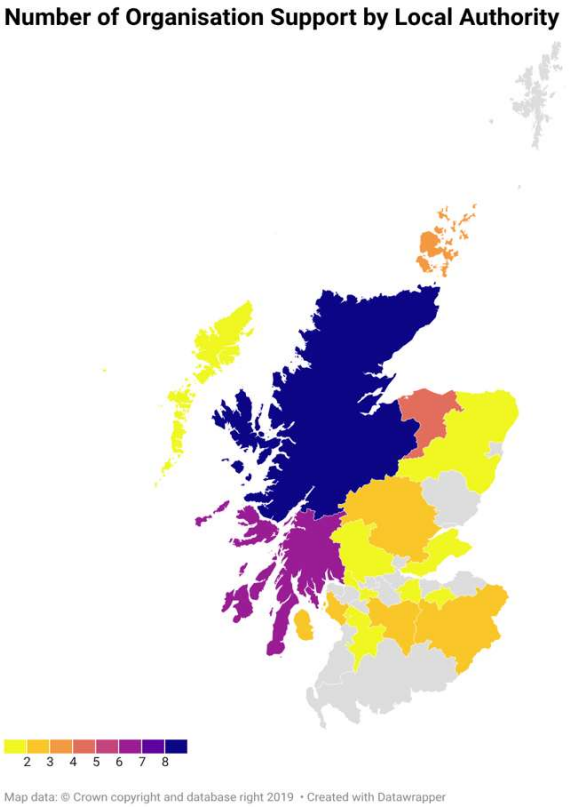
Purpose appears in only 2% of cases. Development trusts in crisis are not losing sight of their purpose. They are struggling to sustain the operational foundations needed to pursue it.

The case subject breakdown gives a more detailed picture of the support provided within cases:

Support subject	
Finance	34%
Governance	30%
Legal	18%
Other organisational development	17%
HR	16%
Wellbeing	3%

Geography and Location

A high proportion of groups using the Crisis Support Service are based in the Highlands and Islands and Argyll and Bute. 23% of organisations were based in Highland, and 15% in Argyll and Bute — together accounting for over a third of all crisis cases from just two local authority areas. The remaining organisations were spread across 15 other local authorities, shown in the table below.



Local Authority	Organisations	% of 39 organisations	% of DTAS Members	% of Members in Area in Crisis
Highland	9	23%	18%	16%
Argyll and Bute	6	15%	14%	15%
Moray	4	10%	4%	31%
Orkney Islands	3	8%	3%	33%
North Ayrshire	2	5%	2%	33%
Scottish Borders	2	5%	4%	15%
South Lanarkshire	2	5%	2%	33%
Perth and Kinross	2	5%	3%	20%
Aberdeenshire	1	3%	4%	9%
East Ayrshire	1	3%	2%	17%
Glasgow City	1	3%	6%	6%
Na h-Eileanan Siar	1	3%	5%	7%
Stirling	1	3%	5%	7%
West Dunbartonshire	1	3%	2%	50%
West Lothian	1	3%	2%	20%
Mid Lothian	1	3%	1%	33%
Fife	1	3%	3%	11%

Half of all crisis service users were based in rural areas, with 51% in remote rural areas specifically, as measured by the Scottish Urban Rural Classification (SURC). Highland, Argyll and Bute, Orkney Islands, Na h-Eileanan Siar and Moray together account for 23 of the 39 organisations supported — 74% of the total. The CSS is predominantly a rural service, reaching communities that reflect DTAS's wider membership base.

SURC	Organisations	% of 39 organisations	Compared to Membership
1 — Large Urban Areas	1	3%	12%
2 — Other Urban Areas	6	15%	9%
3 — Accessible Small Towns	4	10%	9%
4 — Remote Small Towns	4	10%	5%
5 — Accessible Rural	4	10%	20%
6 — Remote Rural	20	51%	45%

Scottish Index of Multiple Deprivation

Using SIMD quintiles, 42% of crisis service users (16 of 39 organisations) came from the most deprived communities (SIMD 1 and 2). But this group is not made up of the

remote, land-holding communities highlighted in the rural findings above. It is drawn mainly from urban and small-town local authorities: Glasgow City, North Ayrshire, Scottish Borders, South Lanarkshire, West Dunbartonshire, West Lothian, and two Moray small towns. Highland and Orkney contribute a handful of organisations to SIMD 2, largely through remote rural data zones. Argyll and Bute, the second-largest source of crisis referrals, sits entirely in SIMD 3 or 4.

SIMD Quintile	Organisations	% of 39 organisations
SIMD 1 (most deprived)	8	21%
SIMD 2	8	21%
SIMD 3	14	36%
SIMD 4	7	18%
SIMD 5 (least deprived)	2	5%

From the data it's noted that none of the remote rural organisations in the crisis caseload fall into SIMD 1 or SIMD 5 — they cluster almost entirely in SIMD 2–4. This means the organisations facing the greatest structural cost pressure from remoteness and land-based assets do not register as the most deprived under SIMD and would be missed entirely by a support model that used SIMD 1 alone as its targeting criterion.

5. What the Evidence Shows: Crisis Themes and Findings

About the Data

The main source of information for this evaluation is the internal Salesforce system, recording cases and interactions across the membership and case notes kept by the CSL. These are used in conjunction with descriptive indicators such as local authority, SIMD, and urban/rural classification and information on assets, activities, income, and staffing gathered in the 2023 DTAS Membership Survey.

However, it is important to note that while common trends have been identified in this report there are limitations with the dataset. Given the complexity of crisis cases the information and comments recorded are summative and do not cover all aspects of a situation.

Common Crisis Themes

The themes below go beyond the reason for referral, which is almost always financial. Case notes reveal the details of what is actually going on beneath the surface.

Financial issues are the most common element, present in 73% of cases. Financial issues listed were a lack of expertise around bookkeeping, a lack of financial information, running at a loss, a failing trading subsidiary, reserves running low, funding issues, and nearing insolvency.

In many cases, the financial problem is not new — it has been building for years, masked by unreliable accounting, depleted reserves used to paper over structural deficits, and Boards working from inaccurate financial information. By the time an organisation reaches the CSS, the financial situation is often more serious than anyone inside the organisation had understood.

Staff issues are the second most commonly cited element of crisis, with 50% of DTs reporting some element of staff issue. Staff issues cited include: a lack of expertise, lack of leadership, low staff morale, overworking of staff, emergency redundancy of staff, and inter-staff conflict.

Staff issues and financial issues are rarely separate. When an organisation is in financial difficulty, staff are often the first to feel it — through pay freezes, uncertainty about contracts, or being asked to absorb work that should be done by colleagues who have left and not been replaced.

Board issues feature in 32% of cases, including: lack of strategic planning, long-standing inter-board conflict, and the need for board recruitment.

Business issues — poor business plans, businesses running at a loss, issues with trading subsidiaries — were reported by 32% of DTs.

Facilities issues — rising costs such as rent, energy bills, maintenance, lack of tenants and more, all exacerbated by the post-Covid landscape — were a factor in 27% of cases

Community conflict features across multiple cases. A consistent pattern is that organisations in difficulty have almost always failed to communicate their mounting challenges with their communities or have damaged community confidence through well-documented internal conflict. Recovery is significantly harder — and sometimes impossible — when that community relationship has broken down. The question most commonly raised in triage meetings, once a clear financial picture has been gained, is: how and when do we tell the community we are in trouble? If community communications have been poor going into a crisis, that question is considerably harder to answer.

Governance difficulties —weak governance processes— were cited in 14% of cases

Internal communication breakdown between the Board and staff was cited in 9% of cases

A Structural Finding on Assets

Just Enterprise is the most common external referral, with most cases lacking an accurate picture of the financial situation. Using the narrative of numbers allows a break from the focus on the personal. It is only human to seek to blame people for a financial problem and whilst it is true that people may be instrumental in it, some financial issues are baked into the underlying foundations of the organisation: 18 trusts out of the 39 that have engaged in the service have assets in their ownership where the running costs have never been covered by the income generation, through lets or grants.

This is one of the most significant findings from CSS, that a proportion of community asset transfers have been completed on the basis of income assumptions that were never realistic, and that the organisations now holding those assets have been managing an impossible financial position, sometimes for years, before reaching crisis point. This is a sector-wide issue, not an individual failing.

Members Survey Trends

In addition to these overview statistics, 59% of participants in the crisis service had also completed the 2023 DTAS Membership Survey. From that we were able to gather more comprehensive information around finances, staffing, activities, and assets.

Utilising the information from the survey a few trends were spotted specifically around asset ownership, staffing, and activities.

Staffing: 92% of DTs employ paid staff, part time staff are the most common. This is in line with the finding that issues with and among employees is a common crisis theme.

Assets: All crisis service users who completed the members survey own at least one asset. On average these groups own two types of assets, with some owning as many as 5 including land, buildings, housing, vehicles and more. The most common type of asset owned is buildings. This is congruent with the finding that facilities management and maintenance issues are recurring elements in crisis stories.

Activities: There were some differences in top 10 activities delivered among crisis service users compared to wider DTAS membership. Around 42% delivered a café/pub/restaurant and 52% delivered employability/placements, both these activities did not feature in wider DTAS membership top 10 activities. Other activities which ranked higher compared to wider DTAS membership were room hire, and climate action. The prevalence of business activities and employability is consistent with the finding that staffing and business issues are common crisis themes.

Income and Grants: In terms of income no trends were spotted. Annual incomes range from £40k to £400k, and proportion of earned income ranges from 0% to

almost 100%. Similarly, no trends were found with grant reliance as indicators ranged from responses of not at all reliant, to very reliant.

6. Outcomes and Impact

Membership Retention

95% of development trusts supported through the Crisis Support Service remained DTAS members throughout and after their engagement with the service. Only two organisations 5% left DTAS membership as a result of their crisis. This means that in the vast majority of cases, organisations that came to the CSS in serious difficulty did not collapse or disengage. They came through the process and stayed connected with DTAS.

Case Outcomes

Of cases with a priority ranking, 56% were ranked high priority, 39% medium, and 6% low.

Referral Triage

Outcome	Organisations	% of 39
Met crisis threshold	28	72%
Did not meet crisis threshold	11	28%

Case Outcomes

Outcome	Organisations	% of 28
Stabilised – recovery embedded	20	71%
Partial closure – subsidiary wound up	3	11%
Ongoing	3	11%
Wind-up / exited membership	2	7%

Of the 28 organisations that received full crisis intervention, 71% (20) achieved a stabilised outcome, with a recovery plan embedded and a return to Core Member Support. A further 11% (3) resolved through a partial closure of the organisation's trading subsidiary (two CBSs and one limited company) while the core organisation continued to operate. Together, these two outcomes mean 82% of organisations that received crisis intervention achieved a successful outcome — continuing to operate and to access support from the Core Member Support Service.

28% of organisations flagged as a potential crisis did not meet the threshold for crisis intervention and were resolved within Core Member Support.

Only 5% of organisations (2 of 28) reached wind-up or exited DTAS membership as a result of their crisis, and 7% (3 organisations) remain in ongoing engagement with the service.

95% of cases are now closed on Salesforce. This does not mean all organisations are fully recovered — closure reflects the end of active CSS engagement, not necessarily the end of the organisation's wider recovery journey. Several organisations recorded as "stabilised" continue to need lighter-touch monitoring through Core Member Support.

What Recovery Required

Across the 28 organisations that received crisis intervention, recovery typically meant making direct, often difficult changes to how the organisation operated.

Action taken	Organisations	% of 28
Reduced or ceased an activity or service	9	32%
Staff redundancies	6	21%
Board or leadership change	6	21%
Community re-engagement	3	11%
Renegotiated debt, lease, or funding terms	2	7%
Financial systems review	10	36%

A financial systems review was the most common recovery action, needed in 36% of cases (10 organisations). This involved moving to a shared on-line bookkeeping system, correcting how reserves and restricted funds were recorded, or establishing accurate management accounts for the first time.

Getting the internal financial picture right was often the necessary first step before anything else could happen. Organisations could not reduce activities, plan redundancies, or approach a lender with confidence without first knowing their actual financial position.

Almost a third of organisations (32%, 9) reduced or ceased an activity or service. For some, survival meant accepting that not every activity could continue as it currently was, and making the challenging decision to stop long-running programmes or services that were not funded.

Staff redundancies were needed in 21% of cases (6 organisations), and the same proportion saw a change in Board or leadership. Staff reductions often mean the Board has to take on more of the day-to-day running of the organisation, and that shift in operational responsibility can itself prompt a change in who sits on the Board.

Community re-engagement — rebuilding trust and communication after it had broken down — featured in 11% of cases (3 organisations), reflecting the earlier finding that recovery is significantly harder once community confidence has been damaged.

Renegotiating debt, lease, or funding terms directly with lenders and funders was needed in a smaller number of cases (7%, 2 organisations).

Several organisations took more than one of these steps as part of a single recovery plan, consistent with the multi-strand nature of crisis casework described throughout this report.

Grant Support

Crisis Support Grants have provided £25,466.60 in funding to support organisations to access specialist advice and support they could not otherwise afford. 18 awards have been made to 10 organisations, at an average award of £1,414.81.

Grant funding by support type:

Support Type	Awards
Other	5
Finance	4
Communications	4
HR	3
Legal	2

Finance and communications support account for nearly half of all awards — consistent with the finding elsewhere in this report that financial clarity and community-facing communication are among the most common gaps organisations face when they reach crisis point.

Referrals to Internal and External Support

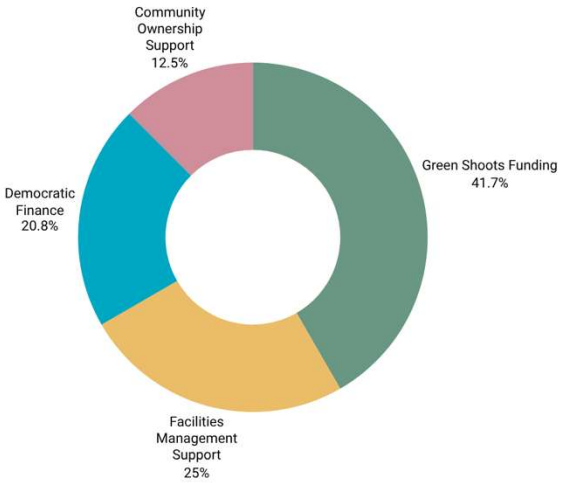
As assets are one of the main reasons that trusts experience a financial crisis, the CSL will often reach out to DTAS colleagues in the COSS team for legal support around asset title condition searches and Facilities Management (FM). The COSS FM Advisor is able to provide an outline budget with information from the management accounts that is crucial in demonstrating the level of loss in managing the asset(s) and where the biggest savings can be made.

There is a shortage of book-keepers, accountants and business advisors with lived experience in the community sector. TSIs and Just Enterprise partners, having core funding from Scottish Government and being based in localities, should have a key role to play in the resilience of this sector going forward. To date, they have tended to focus on local volunteering, social enterprise development, charity governance, funding and business planning. There is a general lack of practical operational skills, with access to legal and accounting advice, that could really make a difference.

A membership organisation like DTAS takes a very different approach. We have built our support services in response to the evolving needs of our members, rather than to provide the services to a wide audience.

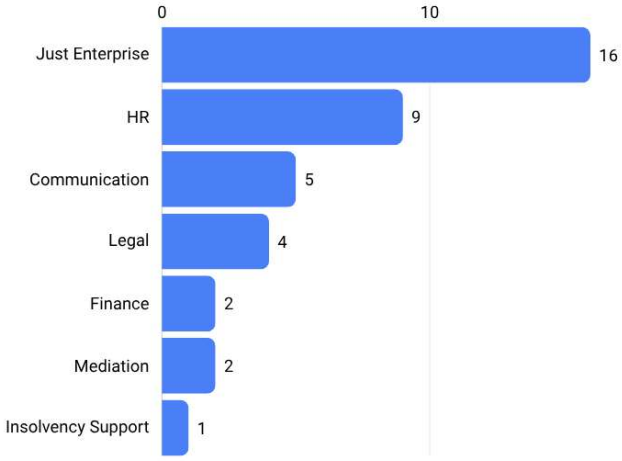
Internal referrals:

Support	Organisations
Green Shoots Funding	10
Facilities Management Support	6
Democratic Finance	5
Community Ownership Support	3



External referrals:

Support	Organisations
Just Enterprise	16
HR	9
Communication	5
Legal	4
Finance	2
Mediation	2
Insolvency Support	1



Just Enterprise supported 16 organisations — the most common external referral made by the service. This support mainly focuses on developing a clear understanding of the financial information for the organisation, as highlighted within other sections of this report. However from this work it was clear that the support being offered across Scotland is different from each provider.

HR support was the second most common referral, reaching 9 organisations, and reflects the "People" pillar's role as a secondary factor in crisis casework even where the primary trigger is financial or governance related. Communications, legal, finance, and mediation referrals account for the remainder, with insolvency support — the most severe form of external referral — needed by only 1 organisation across the full period.

Internally, Green Shoots Funding reached the largest number of organisations (10), underlining its role as the fast, flexible bridge that allows members to access specialist support they could not otherwise afford while a longer-term recovery plan is put in place.

7. Conclusion

DTAS developed the Crisis Support Service because organisations were reaching the point of closure, with little or no support that met the needs of our members. Two years of casework have tested that approach. The evidence in this report supports it: structured, Board-focused, evidence-led intervention, working alongside the existing Member Support relationship rather than replacing it. It is making a real difference to organisations across Scotland.

The formal link between the CSS and the Recovery and Resilience Programme (RRP) gives organisations that stabilise through crisis support a clear next step, rather than a cliff-edge once the immediate crisis has passed.

Because the Crisis Support Service was developed around the needs of the membership, it will continue to evolve in the same way. As the service develops further, the priority remains making it as accessible as possible, and ensuring that members reaching out for support are met with the right help, in the right way and at the right time.

We are very grateful to the following funders who, in different ways, provide support to the CSS: Foundation Scotland; Acorns to Trees and The National Lottery.

Lynn Molleson and Errin Anderson, July 2026