



Cornerstone Community Care

(operating as Cornerstone, a Company Limited by Guarantee)

Annual Report and Financial Statements

for the year ended 31 March 2024



Our vision. To be the first choice for expert care and support for people with learning disabilities, autism and complex care needs in Scotland.

Cornerstone Community Care

(operating as Cornerstone, a Company Limited by Guarantee) hereinafter referred to as Cornerstone.

Trustees/Directors

Mr P Bailey, Chair
Mrs H L Stuart, Vice-chair
Mr T Dinozzi
Mr A Forbes
Mr G Huggins

Dr S Lynch
Mr A Murray
Mrs L J Henderson
Mr J J Bruce
Mr S Skelton

The Directors are also charity Trustees for the purposes of charity law.

Secretary

Mrs Lynn Wallace

Charity Number (Scotland)

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Company Number

SC070762

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Staff help me to do the things I want. They listen to me and understand I do things my way and don't rush me to make my mind up.

Love, care, respect, always above and beyond.

Help me lead a great life.

Our son has received first class care at all times from Cornerstone. We are extremely happy with all the staff who look after him and know that he is in safe hands.

Keeping us in touch...lots of photos and emails etc. I think communication is outstanding. I also like the can do attitude – I feel they do all they can to help my brother and facilitate things he wants to do. Thanks to Cornerstone and the lovely members of staff, he leads a full and happy life. Thank you.

I enjoy going out with Cornerstone and they make me happy.

Cornerstone offer flexible support to best meet the needs of service users, and advocate well on their behalf.

Staff are so professional and listen to what my brother says. He is always turned out well, his home is clean, and big plus – his food is home cooked. He has really good social life since Cornerstone started supporting him.

Feedback from our 2023/24 customer satisfaction survey.

Welcome from our Chief Executive

I'm delighted to present Cornerstone's 2023/24 annual report and financial statements which demonstrate that as an organisation we are continuing to go from strength to strength despite the continuing challenging environment we are operating within. Whilst the crisis within social care is receiving more awareness than ever there appears to be little political will to firmly grasp the nettle and make the changes required to ensure a flourishing and sustainable sector. Proposals around the new National Care Service appear to be stalling with the aims and principles from the original review by Derek Feeley into adult social care, that of a truly person-centred human rights based approach, having been lost in translation.

We continue to make positive progress implementing our strategy 'Future-proofing Cornerstone' and you can read about this in this packed report. After our work last year with our Menopause Awareness Project we were delighted to be accredited a Menopause Friendly Employer. We were equally delighted to receive our Investors In People Silver Award. We will be going for gold next. Financially our positive end of year position has allowed us to continue to invest in our colleagues across Cornerstone which has included our Training Academy providing over 45,000 hours of learning. You can also read here about our particular projects focussing on Complex Care and Access Model Office, both of which contribute strongly to our strategic aims.

Unfortunately in January 2024 we were subject to a cyber attack, an increasingly common occurrence in this day and age. You can read more about how we successfully overcame this and ensured that the day-to-day delivery of services to people we supported was able to continue unaffected. I am proud of how the organisation came together to ensure that this didn't impact on our ability to provide the best quality services.

You will also find here many stories of the positive impact we have made on the lives of the people we support, from being with Sarah from Moray through a kidney transplant to our award winning Shared Lives service helping Kerryann and her baby Lily navigate new parenthood, recognising that people with learning disabilities have the same rights as anybody else to have access to life saving healthcare and to build a family.

I remain incredibly proud to be part of a modern, vibrant organisation that makes such a positive difference to the lives of the people we support.



A handwritten signature in black ink, appearing to read 'Hazel Brown', with a long horizontal line extending to the right.

Hazel Brown, CEO

What we do

Cornerstone is a leading, national social care charity.

Our charitable objectives are:

- To provide care, support, and assistance services to persons who through disability, vulnerability, infirmity, illness or otherwise may require such services and in so doing to help such persons to live a valued life, the life they choose; and
- To promote and encourage best practice in and provide training, advice and support in relation to all forms of care and support.

By adopting a person-centred approach, we work closely with individuals, families and guardians to agree what type of support will help people to live the best life possible. This could be anything from providing specialist accommodation on a full-time basis to meet the needs of people with more complex conditions, to just a few hours of support a week to help an individual build confidence and make friends.

We identify goals and measure outcomes based on four key areas:

- **Increased social inclusion**
- **Improved independence**
- **Improved health**
- **Improved wellbeing**

Our services include:

- **Community Support**
- **Day Opportunities**
- **Housing Support**
- **Care at Home**
- **Residential Care Homes**
- **Self-Directed Support**
- **Shared Lives**
- **Short Breaks & Respite**
- **Specialist Residential Services for Complex Needs**
- **Supported Living**

Our operating model comprises Support Practitioners, Lead Practitioners, Service Leads and Branch Leaders, all supported by central Business Support and Branch Administration teams. The model provides a clear framework of responsibilities, resources and support around each team and their roles. We embrace an empowering and mentoring culture that promotes best practice and offers clear career pathways and professional development opportunities.

We have over 40 years experience of delivering great care and support across Scotland and it is our vision to be the first choice for expert care and support for people with learning disabilities, autism and complex care needs in Scotland.

Our values

Our values put the people we support at the heart of everything we do and guide how we go about our work. Cornerstone's values are:



Caring



Person-centred



Professional



Pioneering

Strategic report

We are currently working to our 'Future-proofing Cornerstone' 2021–25 strategy which has three key strategic aims:

1

To be an expert provider of services to people with learning disabilities, autism and complex care needs.

We intend to position ourselves as the 'go-to' provider for people with learning disabilities, autism and complex care needs. Be that providing direct care and support in specialist services or providing learning and development for other organisations.

2

To be the best employer in social care in Scotland.

We want those who are considering working in social care to want to join Cornerstone because it is a modern, vibrant organisation which offers real opportunities for development within an empowering non-traditional culture and structure.

3

To achieve stability and sustainability which supports future developments.

We need a solid financial base and strategy to allow us to build reserves and have a healthy cash flow if we are to be able to offer competitive terms and conditions, and have sufficient fluidity to pursue our business development strategy.

Programmes of work

Our strategic aims are supported by a number of programmes of work which have the people we support and their families firmly at the heart.



Cornerstone employs a project management approach which includes the setting of Key Performance Indicator's (KPI's) to monitor strategic progress and aspects of quality, service delivery, finance, training and qualifications and human resources using a balanced scorecard. Quarterly reports are presented to the Board and related sub committees.

More information on our Financial KPI's and planning principles can be found on page 36 within the Financial review section. We have highlighted many of our achievements and performance during 2023/24 within the following pages, giving an update on our Plans for Future Periods on page 39.

Achievements and performance

Our current strategy, 'Future-proofing Cornerstone', is progressing well. Here are just some of the highlights from 2023/24.

We were the first social care employer in Scotland to achieve Menopause Friendly accreditation; an industry-recognised mark of excellence. We were also delighted to introduce our first-ever Women's Health Ally role.



We were delighted to welcome Maree Todd MSP, Minister for Social Care, Mental Wellbeing and Sport to our Bessie Dunlop Court service in Dalry. We took the opportunity to update Miss Todd on our key strategic aims and she enjoyed meeting a number of the people we support.

We held our Star Awards in Dundee, where we recognised and celebrated the long service and outstanding work of colleagues across the organisation, as well as the amazing achievements of the people we support and our fundraising supporters. The awards attracted over 150 nominations across five categories and saw almost 70 colleagues recognised for long service.



Our Shared Lives team were awarded Team of the Year at our own 2023 Star Awards and recognised with a Highly Commended in the 'Putting People First' category at the Great British Care Awards (GBCA).

We were delighted to receive our Investors in People Silver Award in August 2023. The Investors in People assessment team noted many positives including our values being at the heart of everything we do and the positive impact we have on the communities we serve.

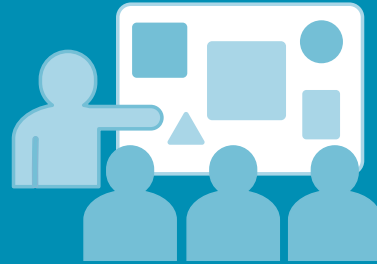


In April 2023, a two-year pay deal covering the financial years 22-23 and 23-24 was accepted at ballot by UNISON members, signifying the first all-colleague pay increase since 2019. Throughout the year, we continued to campaign directly and alongside the Coalition of Care and Support Providers in Scotland (CCPS) to push for improved funding for our sector and to promote fair work in social care.



As part of our aim to be the best employer in social care in Scotland we looked at how we value and reward colleagues. A set of pay principles were approved by the Cornerstone Board of Trustees and endorsed by UNISON. These principles then helped to develop a Pay and Reward Policy, detailing how Cornerstone sets and manages rates of pay and staff benefits.

In collaboration with operational colleagues and senior management, the Training Academy designed, piloted and launched a comprehensive organisational induction programme to ensure all colleagues are equipped with the skills and knowledge they need to do a great job!



As part of becoming an expert provider we launched our 'Complex Care Model Service' project, working closely with our New Deer service in Aberdeenshire. The project looks to document and recommend best practice, with a view to creating the 'Cornerstone Complex Care Model' that can be applied to other existing, and future, services.

Our 'Access Model Office' project was also launched, investigating how we can make best and consistent use of Access software like People Planner and Access Care Planning, to further enhance the quality of the care we provide. The project will prescribe what an Access 'model office' looks like, helping to determine future use and fit for purpose systems, processes and training.



As an expert provider we actively and regularly sought the views and opinions of the people we support, their families and guardians. A number of engagement and involvement events were re-established across the country during 2023/24 allowing our services and Branches to honour Charter for Involvement commitments.

We successfully recruited to the new role of Head of Continuous Improvement and Learning. This key role will look to drive quality, continuous improvement and learning to achieve the best outcomes for people we support.



We launched a 'Wellbeing and Attendance Management Policy' outlining supportive intervention measures to help tackle workplace-related absences, remove barriers to attendance and reduce absence rates. Line management training was provided to over 100 managers on the new attendance management process.

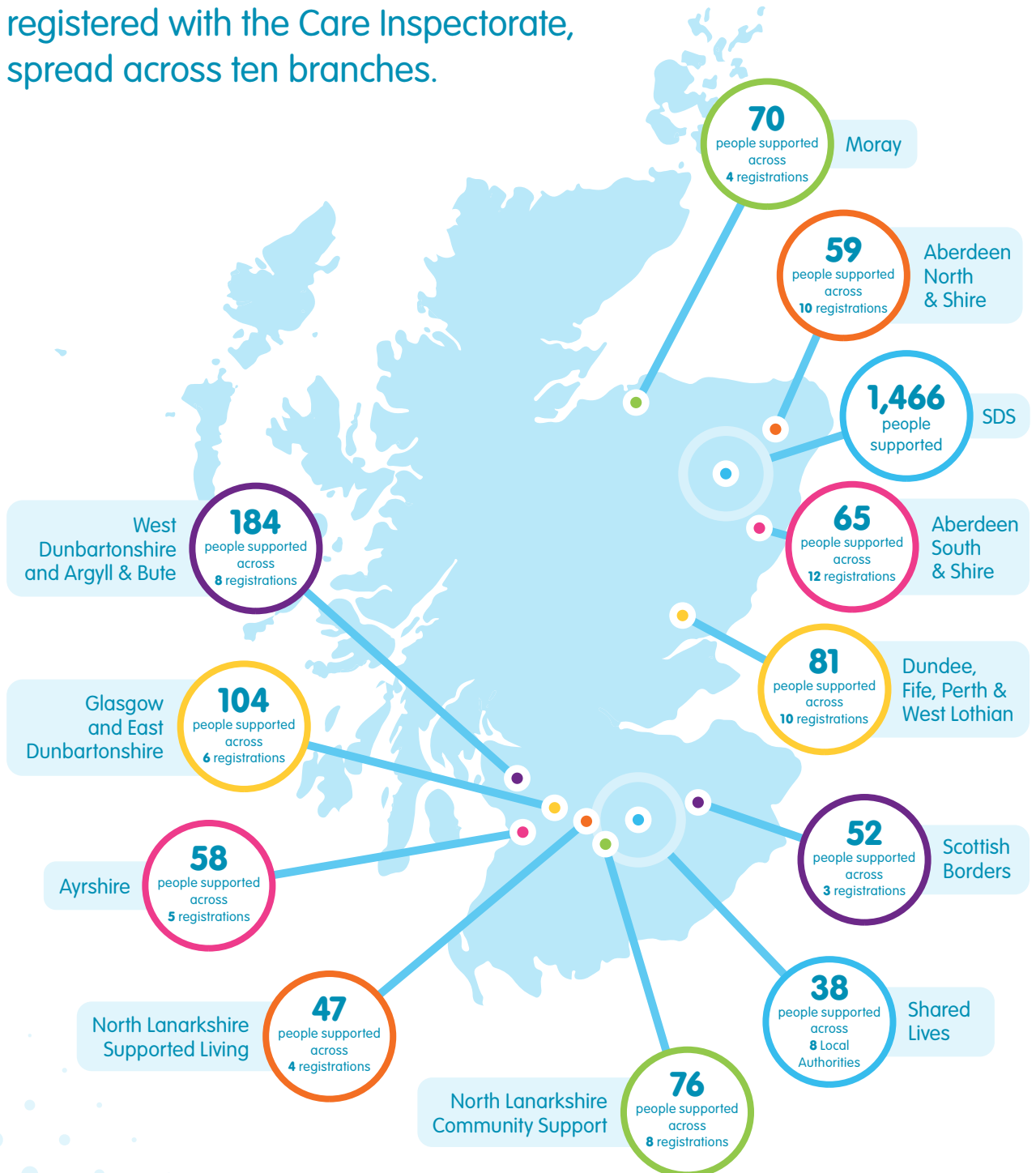
We continued to invest heavily in learning and development opportunities for our colleagues. Our Training Academy recorded 45,698 hours of learning and our Qualifications Centre supported the delivery of 138 qualifications.





At a glance

During 2023/24 we supported 2,300 people across Scotland through a variety of care and support services, and our SDS Advisory Service. We had 70 services registered with the Care Inspectorate, spread across ten branches.



Ensuring quality

Using Care Inspectorate feedback to improve our services

We have 70 Care Inspectorate registrations, equating to a total of 43 services. (Some individual services have combined 'Housing Support' and 'Support Services – Care at Home' registrations).

36 of those services hold current Care Inspectorate gradings, with 25 of them (69%) being in receipt of grade 4 (good) or higher for all key questions assessed by the Care Inspectorate. The remaining graded services have grade 3 (adequate) or lower for one or more of the key questions assessed.

Across the sector, during 2023/24, the Care Inspectorate mainly focused on services that were deemed to be higher risk. Where we were issued with any requirements or areas for improvement immediate action plans were put in place and we are working hard to ensure all requirements are met within the agreed timescales. In most of these services, subsequent inspections have resulted in improved grades and the learnings have been shared widely with other services.

To further strengthen our commitment to improving our Care Inspectorate grades, a new Head of Continuous Improvement and Learning role has been appointed. This key role will be supported by a Regulation and Standards Officer, Quality Improvement Officers, Culture Leads and an Investigation Officer. This experienced team will work closely with services to identify issues and solutions and embed sustainable improvements.

All Care Inspectorate reports are available to view on our website at:

www.cornerstone.org.uk/Pages/FAQs/Category/care-inspectorate-reports

The Riverside Drive inspection (below) gives a good indication of the areas typically assessed as part of an inspection, as well as a sample of findings and feedback provided.

Professional performance at Riverside Drive

The Care Inspectorate made an unannounced inspection to our care home at Riverside Drive in Stonehaven, in March 2024.

The inspection evaluated key aspects of the service against the following statements:

1. How well do we support people's wellbeing?

- 1.1 People experience compassion, dignity and respect (5 – very good)
- 1.2 People get the most out of life (4 – good)
- 1.3 People's health and wellbeing benefits from their care and support (4 – good)

2. How good is our leadership?

- 2.2 Quality assurance and improvement is led well (4 – good)

The Care Inspectorate noted that "The home had a warm, happy and welcoming atmosphere. The environment was clean, bright and comfortable. People were happy with the staff supporting them and enjoyed a range of activities and opportunities. The needs, outcomes and wishes of people living in the service are held central to plans for improvements. We saw some examples through the service improvement plan which had led to better outcomes for people.

"People's health and wellbeing benefitted from their care and support. There was very good information about people's needs and any conditions that might impact on their wellbeing. People had access to a range of other professionals that helped to ensure their health and wellbeing was regularly assessed and that they could access advice or treatment when it was needed."



It was also noted that "There was a strong leadership team who had identified areas for improvement and taken appropriate action to address these areas."

In particular "The manager provides strong, consistent leadership within the service. This resulted in an ongoing learning culture that contributed to service improvements and developments. Staff told us they felt they enjoyed their jobs and that the managers were supportive and approachable. There was a clear understanding about what was working well and what improvements were needed. A range of trackers had been introduced that were designed to provide up-to-date information about key processes such as maintenance, recruitment, staff training and observations of practice."

Some key highlights from our 2023/24 Care Inspectorate reports include:

We saw that there were records of formal reviews of care and support. Minutes of discussions were informative and included the views of family members. It was positive to see that feedback was used to inform overall service developments and improvements. This meant people had a say about what happened in their home.

West Park report, March 2024

Staff were recruited through robust recruitment procedures that demonstrate safe practice. Staff were prompted and supported at the earliest opportunity to register with Scottish Social Services Council (SSSC). This helped to clarify staff responsibilities and to ensure registration was completed within the required timeframes. This meant people could be confident that staff were recruited in accordance with safer recruitment guidance.

Crudenlea report, July 2023

Interactions were respectful, positive and natural, it was evident that a mutual trust and genuine warmth had been built between the staff and people supported. A person supported told us "I love living here, staff give 200% – I feel safe here which I didn't before. I can talk to staff about anything and I know they will listen to me."

Castlecraigs Court report, July 2023

We observed staff interacting with supported people in a way which suited the person. Interactions were respectful and kind, showing empathy, compassion and using good humour. Relatives told us their loved ones were treated with dignity and respect. Staff were interested in people, listening and encouraging positivity.

Scottish Borders Community Support, February 2024

People enjoyed a range of activities and opportunities. 'I enjoy art' 'I am a photographer.' People had been out shopping, for lunch and on short holidays. Planning of activities had been discussed with staff which would help to ensure plans are followed through and consistent for people. This would have a positive impact on people's physical and mental wellbeing.

Riverside Drive report, March 2024

Customer survey

In addition to Care Inspectorate inspections, we also proactively sought feedback from the people we support, their families, guardians, health and social work professionals and other key stakeholders through the Cornerstone customer survey. This can be found on the Cornerstone website as well as being actively promoted by Branches and services.

In the year from April 2023 to March 2024, 198 surveys were completed from across all 10 branches, up from 136 the previous year. Responses came from a variety of different people associated with Cornerstone, the majority of whom identified as family members.

How caring are Cornerstone staff members?

95%
said excellent or good

95% of the 194 survey respondents rated Cornerstone as excellent or good.

How professional are Cornerstone staff?

93%
said excellent or good

198 people answered this question. 93% of respondents rated Cornerstone colleagues' professionalism as either excellent or good.

How well do Cornerstone involve the people they support and families in planning?

88%
said excellent or good

88% of people thought Cornerstone was either good or excellent at involvement.

Are you happy with Cornerstone?

95%
are completely or mostly happy

Of the 195 people who answered this question, 95% said they were either completely or mostly happy with Cornerstone.

Would you recommend Cornerstone?

93%
would definitely or mostly recommend

93% of the 197 people who answered said they would definitely or mostly recommend Cornerstone.

Additional information, quotes and comments from the survey respondents can be found throughout this report.



Our people

1,790

total colleagues*

1,030

part-time colleagues

464

full-time
colleagues

296

relief
colleagues

Part-time and relief colleagues combined,
made up 74% of the workforce.

*As at 31 March 2024



21.7%

Employee Turnover
(target of less than 24.5%).



12.7 days

Average days lost
due to sickness
(target was 12 days).

Training, learning and development

We continue to invest heavily in learning and development opportunities for our colleagues.

During the year 2023/24:



4,181 class places were attended



17,997 e-learning courses were completed



45,698 completed learning hours

In addition, our qualifications centre delivered **138 qualifications** to Cornerstone colleagues, across the following awards:

2

Care Services Leadership and Management SCQF 10 SVQ

22

Modern Apprenticeships – Social Services and Healthcare SCQF 7

11

PDA's in Supervision SCQF 7

16

Social Services and Healthcare SCQF 6

79

Social Services and Healthcare SCQF 7

8

Social Services and Healthcare SCQF 9

Colleagues were asked to complete a **qualification completion questionnaire** about the support the Training Academy provided:

100%

agreed that "my assessor was supportive and worked to accommodate my needs"

97%

felt that "completing my SVQ/PDA has given me more confidence in the workplace"

99%

said that "Completing my SVQ/PDA has improved my work practice"

Training Academy **questionnaire feedback:**

I would like to thank my assessor for taking the time to help me when I really needed it. I hadn't done anything like this since High School. So thank you again!

My assessor was very supportive and I feel that she adapted to my learning style. She always responded no matter how big or small my query, and was patient and understanding.

I would like to thank Cornerstone in giving me the opportunity to achieve my qualification.

Excellent support and guidance was provided by my assessor during the SVQ delivery.

My assessor has been so supportive during the many ups and downs of my SVQ journey. It took longer than it should have but I am glad I did it and I have learnt so much that will definitely help me be a better Service Lead.

My assessor was very encouraging and supportive – adapted to my learning style and delivered in a way that I could understand.

Thoroughly enjoyed doing my SVQ 3 – assessor was fantastic.

Cornerstone SDS



Cornerstone SDS

115

total Individual Service Fund (ISF) clients

150

people supported through the Support In the Right Direction (SIRD) funding we receive from Scottish Government. This is across Aberdeen City and Moray.

704

the total number of Direct Payment employers. These are covered by the main contract we have with Aberdeenshire Council.

32

people supported through the Direct Payment payroll service. This service operates across Aberdeen City, Aberdeenshire and Moray.

580

Personal Assistants (PA) supported through our Scottish Government funded project.

Cornerstone SDS client feedback:

May I take this opportunity to thank you very much for all your support and care over the last few years. Dad always said what a pleasure it was to work with you and we were so grateful to you for helping them organise their care. Thank you.

I just wanted to thank you for all of the support you have provided me with regards to setting up my package of support and organising the Individual Service Fund.

I found our SDS Advisor extremely efficient and always very helpful and knowledgeable, I am sorry to hear she has moved on. Please pass on my regards to her and I wish her well in whatever she is now doing.

I just received a lovely phone call from an employer, singing the praises of the services and the difference it has made having a PA working for her Mum. So much so when she retires from the NHS she would love to have a similar role as she can see the benefits to her Mum and the anxiety it has taken away from her as a daughter and would want to give this to someone else.



Progressing our aims

In January 2024 we were delighted to welcome Maree Todd MSP, Minister for Social Care, Mental Wellbeing and Sport to our Bessie Dunlop Court in Dalry. We took the opportunity to update Miss Todd on our key strategic aims and she enjoyed meeting a number of the people we support.

Carly Nesvat, Cornerstone Branch Leader for Ayrshire commented: "It was great to have the opportunity to welcome Maree Todd MSP to Bessie Dunlop Court and tell her all about the care and support we provide. As she chatted with staff and the people we support, she was able to hear and see first-hand, the real difference that great social care is making to the lives of the people we support with learning disabilities."

"We also took the opportunity to stress the significant challenges and pressures currently being faced by the social care sector and the urgent need for an increase in the hourly rate, and additional funding, if our skilled and valued colleagues are to be able to stay in the jobs they love."

David Harkins, Lead Practitioner at Bessie Dunlop Court commented,

"It was good to hear Miss Todd's recognition of the invaluable care and support we provide and hope that her visit will serve to provide the Scottish Government with even more evidence of the positive impact great social care can undoubtedly have, as well as the imperative need for an adequately funded and resourced sector."

Visiting Bessie Dunlop Court was truly inspiring. It was an honour to meet with Alison, Shannon, Kerryann and of course, baby Lily and to hear their stories whilst seeing the positive impact the services delivered by Cornerstone have had in aiding them to live independently. Everyone at Cornerstone is driven to provide the best possible support and I congratulate all the staff for their dedication and commitment.

Maree Todd MSP

Strategic aim 1

Expert provider

“

We have had excellent support over the years, the support workers are fantastic. They know my son very well, the progress he has made over the years is amazing. They are always very professional, very understanding and have built up a strong knowledge of my son's needs. EXCELLENT!

**Feedback from our 2023/24
customer satisfaction survey.**

”

Positive Behaviour Support approach

As part of being an expert provider it is important our colleagues know how to keep both themselves, and the people we support, safe from harm. Underpinning this is a Positive Behaviour Support (PBS) approach; an approach that is recognised as best practice, and is both values-led and evidence-based.

During 2023/24 we introduced PBS policy, strategy and guidance. The policy outlines strategies and principles that Cornerstone aims to implement to provide effective and compassionate care in line with our organisational values of being caring, person-centred, professional and pioneering.

Through PBS we aim to create a safe, person-centred and caring environment that helps people to achieve increased quality of life with a reduction in behaviours that challenge, facilitated by a support team of trained, mindful and skilled practitioners.

Our Training Academy worked closely with our Positive Behaviour Lead during 2023/24, to design and deliver two new eLearning modules that support the implementation of the Positive Behaviour Support strategy.

In addition we partnered with IKON to deliver further training. As part of adopting a PBS approach it was important that colleagues were equipped with the skills and tools to provide the right support at the right time in the right way, helping the people we support to fulfil their potential and live the best life possible. IKON delivered training in conflict resolution and breakaway techniques and our in-house trainers have now been accredited to deliver the course going forward.

Working with IKON helps us to take yet another step forward towards becoming an expert provider of care to people with learning disabilities, autism, and complex care, allowing us to focus on being proactive in our support and ensuring the people we support are happy, safe and secure.



Complex Care Model Service

As part of furthering our expert provider strategic aim, we are creating a 'model service' to identify and document best practice in the delivery of complex care services.

We know there is a need for this expertise, as clearly highlighted in the Scottish Government's 'Coming Home' report published in 2018. We know that there are still many individuals with complex care needs who are either placed out of area or are currently delayed in hospital and treatment units which prevents them from living full and independent lives within their own communities. We intend to be the 'go-to' expert provider for those with more complex needs.

We have identified our New Deer service in Aberdeenshire as a suitable service on which to base and develop our complex care model. The model service project will give, and document, an understanding of the approaches and protocols that are already successfully in place within New Deer as well as identifying new, improved, ways of working that will enhance the service further. This work will culminate in a 'Cornerstone Complex Care Model' that can be used to shape other existing, and future complex care services across the organisation.





Jigsaw and Clasp children's services

Back in November 2023, we were sad to learn that our contract with Argyll and Bute Health and Social Care Partnership, to provide 'Jigsaw' and 'Clasp' children's services would be coming to an end on 31st March 2024.

Hazel Brown, Chief Executive of Cornerstone said:

"We were very sorry to learn that our contract to provide care and support services to children and families across Argyll and Bute through our Jigsaw and Clasp services, will come to an end on 31st March 2024. Cornerstone and Argyll and Bute HSCP have tried to identify both increased core and additional grant funding to meet increasing costs, but unfortunately this has not been successful. As a not-for-profit and charitable care organisation, we are proud of all that has been achieved with our Jigsaw and Clasp services; the real difference the team has made and the compassionate, person-centred, expert care and support they have been able to provide."

Both Jigsaw and Clasp have enjoyed generous support from a number of grant funders over the years including, BBC Children in Need, The R S Macdonald Charitable Trust, and Shared Care Scotland's Better Breaks Fund, and we are extremely grateful to each for their commitment and support.



'Very good' grades for Ayrshire



Unannounced Care Inspectorate visits to Cornerstone's Community Support and Housing Support services in Ayrshire evaluated two key aspects of the services; "how well does the service support people's wellbeing?" and "how good is the service's leadership?" Both aspects were awarded a grade 5 – very good.

In awarding the grade fives the Care Inspectorate noted how well Housing Support care for people's wellbeing, "This service was excellent at ensuring that people received support that was filled with compassion, dignity and respect. Independence was promoted and there was a real focus on what people were able to do and experience. One person's family member told us, 'they have really turned her life around' and 'she is smiling again'. We also heard about staff being flexible with their shift times to ensure people could attend activities with their friends. This ensured that people were able to maintain and develop their interests and friendships."

Additionally the Care Inspectorate praised the leadership of the Community Support services and highlighted its strengths in supporting positive outcomes for the people they support, "We found that staff received regular meaningful support and supervision which explored person-centred goals for people supported and staff were encouraged to reflect on their achievements and challenges. The service had a clear overview of this. This allowed staff to reflect on their practice and how it impacts on improving outcomes for people (they support)."

You can read the full reports here:

www.careinspectorate.com/index.php/care-services?detail=CS2004073031

Strategic aim 2

Best employer

“

Everyone at Cornerstone is to be congratulated for their excellent achievement in supporting menopause in the workplace. They are acutely aware of how being menopause friendly sits at the heart of an inclusive and caring culture. Not only will this benefit all colleagues, but the understanding and awareness will cascade to their work and social communities. Cornerstone is leading by example in the social care sector and I hope many others will be inspired to follow them.

Deborah Garlick,
CEO of Henpicked: Menopause in the Workplace

”

Independently accredited
menopause friendly
employer



Menopause Friendly accreditation

In September 2023 we were delighted to be the first social care employer in Scotland to achieve full 'Menopause Friendly' accreditation as a mark of our commitment to ensuring Cornerstone is a menopause friendly and supportive employer.

An industry-recognised mark of excellence, the 'Menopause Friendly' accreditation is the only accreditation that sets clear standards which must be met in supporting menopause in the workplace.

We are proud to be the first social care employer in Scotland to be accredited and to be part of a group of inspirational, pioneering employers who are changing the way people think about menopause and are putting the right support in place. We have been recognised as an inclusive employer that takes the wellbeing of our colleagues seriously.

A colleague survey was conducted to measure the impact that the Menopause Awareness Project (MAP) has had on culture at Cornerstone.

A very positive 74% of respondents scored 4 or 5 out of 5 when asked to what extent they agree that 'Cornerstone is a menopause friendly workplace that supports those who are, or will, suffer from menopause symptoms to thrive at work'.

One respondent commented: "The Menopause Awareness Project has been a bit of a game changer for me in my personal life and health journey. I attended the line management training session and found it very interesting and realised that I had personally suffered the majority of symptoms. There were a few, that were highlighted in



the workshop that seemed particularly significant. Because of this nudge, I spoke with my doctor, and I am getting the help I need. I've also made some lifestyle changes including fitness and diet and prioritising my health and self-care more than I did before..."

We were delighted to announce on International Women's Day (8th March 2024), that one of our Support Practitioners, Tanya Lund, has taken up our first-ever Women's Health Ally role, to ensure our work into menopause awareness continues.

Tanya will help to facilitate the implementation and continuation of projects to raise awareness around women's health and wellbeing, including the menopause.

Fair Work Partnership Forum

Our Fair Work Partnership Forum continues to help us work towards our ambition of being the best employer in social care in Scotland. It is the designated, representative and central forum within the organisation where colleagues work together to effect change and improvements.

The forum works in collaboration with UNISON and looks to improve the working lives of Cornerstone colleagues through applying fair work principles that are designed to drive success for everyone. It is guided by the nationally recognised Fair Work Convention's Framework and the five key dimensions: effective voice, opportunity, security, fulfilment, and respect.

Following a successful and engaging year of Fair Work Partnership Forum sessions and workshops, the forum:



- focused on Effective Voice – the first dimension of the Fair Work Framework – with members facilitating small, in-person focus groups to encourage two way dialogue and more engagement with colleagues and to help draw up themes that could inform future actions and priorities.
- recruited some new members to the forum.
- gave input to the changing of the running of our holiday year to align with our financial year.
- commented on the proposed revised changes made to leave and flexible working policies.



Investors in People

We were delighted to receive our Investors in People Silver Award in August 2023!

Investors in People (IIP) has one mission – to make work better. It focusses on three key principles: leading, supporting and rewarding and helps us to achieve our strategic objectives by:

- Delivering great outcomes for the people we support; fostering a culture based on our values of caring, person-centred, professional and pioneering.
- Purposefully nurturing, protecting and developing a positive work culture underpinned by meaningful colleague engagement and teams proud to work for Cornerstone.
- Seeking feedback, benchmarking and reviewing progress to improve our practice, approach, performance and sustainability.
- Promoting fair working, equal learning and development opportunities and reinforcing our commitment to continuous improvement.
- Strengthening our proposition as an employer of choice.
- Taking into account the experience, views and feedback of our colleagues when shaping our future organisational strategy.

Sheila Gordon, Training Academy Lead commented:

“I am delighted that we have achieved the prestigious Investors in People Silver Accreditation. For over 30 years Investors in People has been recognised internationally as a leading people accreditation. Employing IIP standards and working to reach the highest possible level of accreditation, undoubtedly helps to achieve fantastic outcomes for the people we support. Cornerstone achieving this award is a terrific achievement, demonstrating its commitment to our colleagues. We will now take IIP’s recommendations on board and work towards achieving our Gold Award.”

Some positive feedback from the Investors in People team included:

There is good share of information and knowledge within teams.

Your values are at the heart of everything you do.

Leaders are passionate about Cornerstone and motivate people to strive for high performance.

You keep your policies and procedures up to date, involving people in refreshing them and people use them to make decisions.

You provide opportunities internally for career development and progression.

People are empowered to and do challenge the way you do things.

People love what they do for the people they support and are hugely committed to that.

You have a positive impact on the communities you serve, making a difference to the lives of the people you support and their families.

You have created lots of opportunities for people to collaborate.

Learning and development remains strong with lots of examples of it being flexible and innovative and based on continuous improvement.

People are encouraged to take the lead.

Peer coaching programme

In consultation with our Service Leads, our Culture Leads supported the development of a peer coaching programme during 2023/24, which focussed on the following areas:

- Ensuring a Quality Service.
- Workload Management.
- Effective Decision Making.
- Effective Delegation.
- Solution Focused Thinking.
- Managing people – balancing a supportive approach with the need to challenge.

The sessions were well attended with a mix of management tools and different coaching approaches used to aid the shared learning and experience.



Welcome to Cornerstone

We're always looking for ways to capture feedback to not only improve our services, but to also celebrate what we're doing well. Our recruitment team designed and launched a 'Welcome Survey' to send to all new colleagues within the first month of starting with us. The survey asks our new colleagues for feedback on their whole welcoming process, from application to the first few weeks in their new roles. Feedback so far has included:

- "I have found the Cornerstone team extremely welcoming; it has been a really positive experience."
- "I would like to add that my experience in starting my role has been nothing but welcoming and supportive. Not only have my own team been amazing but out with I feel very included within the Branch and by all colleagues who I speak to via email that I have not had the chance to meet yet."
- "My team are really great, have supported me with everything and can always be relied on to be a sounding board if I am struggling or worried about something."

The survey results are included in our quarterly People Committee reports and are also fed back to our Wider Leadership Team so that we can act on feedback and improve the way we do things for future colleagues joining our team.

Doing a great job!

By developing enhanced induction, probation and development programmes we equip colleagues with the skills and opportunities they need to do a great job!

We also:

- Improve retention across the organisation.
- Bring consistency to the joining experience.
- Ensure all operational colleagues are working to the same set of standards.
- Promote a coaching and mentoring culture through reflective practice.

In collaboration with operational colleagues and senior management, the Training Academy have been working to design, pilot and launch an organisational comprehensive induction programme as well as develop tools to facilitate focused learning and development.

The projects has been split into six phases:

- **Phase 1** Organisational Comprehensive Induction for all colleagues.
- **Phase 2** Two-day Operational Induction for all operational colleagues new to Cornerstone.
- **Phase 3** Skills mix and Behavioural Framework for all Support Practitioners.
- **Phase 4** Professional Practitioner Development Programme for all Support Practitioners new to Cornerstone.
- **Phase 5** Skills mix and Behavioural Framework for all Lead Practitioners/Service Leads new to Cornerstone and or new to the role.
- **Phase 6** Professional Development Programme for Lead Practitioners/Service Leads Lead Practitioners/Service Leads new to Cornerstone and or new to the role.

Phases one and two have been completed and have been in place across the organisation since January 2024.

Modern Apprenticeships

During March 2024 we marked Scottish Apprenticeship Week, and recognised the 22 colleagues who completed a Modern Apprenticeship during 2023/24.

As a supportive employer, Cornerstone's Modern Apprenticeship (MA) programme gives those looking to pursue or develop a career in health and social care the opportunity to gain a sector-recognised qualification whilst working in a paid role as a Support Practitioner.

Natalie from North Ayrshire was a Modern Apprenticeship graduate who shared her experience.

Why did you decide to do the Modern Apprenticeship?

I chose to do the Modern Apprenticeship to gain new skills and implement them into my practice. It is a requirement to gain the Health and Social Care Level 7 in line with the SSSC regulations.

What sort of skills did you learn?

I gained new knowledge and skills by researching and reflecting on my practice as a Support Practitioner. It is a personal account kept by each individual within Cornerstone about our experiences and helps us to understand and learn more about each person, as well as how we can make amazing differences to their life.



What was the most rewarding part of your Modern Apprenticeship?

The most rewarding part of my Modern Apprenticeship was realising how much potential I have. I'm a keen learner and loved looking back at how I have supported people and how I have built positive and meaningful relationships with them. Completing this course in six months was one of the most rewarding and amazing things I have done. It has changed my practice in positive ways and shown what I'm capable of. I couldn't have done it without my assessors.

Mental Health Awareness Week

To mark the start of Mental Health Awareness Week (15th–19th May 2023), we were delighted to launch a new online resource that offered all colleagues access to a series of new Health and Wellbeing videos. Made possible with funding from the Scottish Government and Inspiring Scotland, the videos were presented by holistic therapist, Saffron Mullen, from Weegie Wellbeing and covered a whole range of issues including topics suggested by colleagues in a Cornerstone wellbeing survey issued last year. With sixteen videos in the series, some topics covered include mindfulness, sleep health, nutrition and weight management. The site also provided useful links to other supporting videos, documents, and web pages for further related reading.



Pay and Reward policy

As part of our aim to be the best employer in social care in Scotland we have looked at how we value and reward colleagues, with a view to also improve transparency around how we set and manage colleague pay and benefits.

After a number of focus groups involving elected union reps, members of the Fair Work Partnership Forum, frontline representatives from all branches and members of the Executive Leadership Team, a set of pay principles were put forward and approved by the Cornerstone Board of Trustees and endorsed by UNISON. These principles have been used to develop a Pay and Reward Policy, which sets out how Cornerstone sets and manages rates of pay and staff benefits. This Policy is now in effect and guides decision making and activities relating to pay and reward at Cornerstone.

Strategic aim 3

Stable and sustainable

“

Against a difficult external environment, Cornerstone has successfully achieved stability by ensuring we operate with efficiency and effectiveness and that we maximise opportunities. In addition, by working collaboratively with Local Authorities, we have endeavoured to eliminate financial risk where possible – particularly where it has potentially material consequences.

We have realised a solid financial base from which we are once again building reserves, and have been able to implement a two-year pay deal.

An essential part of Strategic Aim 3 is to achieve sustainability to ensure resilience and to strengthen our ability to respond to the needs of our operational requirements. Sustainability also allows us to invest in resources that support the realisation of our first strategic aim; to be an expert provider of services.

Funding constraints allied to externally-driven cost pressures present our most significant risk and we continue to mitigate these by ensuring that services operate in a financially viable way.

We have also reviewed our borrowing risk with a view to ensuring sustainability, particularly risks arising from interest rates. In May 2023 we fully repaid all loans with a variable interest rate.

Fundamentally Cornerstone exists to be an expert provider and best employer in social care. The achievement of stability and sustainability helps us to invest in our workforce; a workforce who are absolutely central to realising our expert provider ambitions.

We will continue to campaign directly and alongside the Coalition of Care and Support Providers in Scotland (CCPS) and our trade union colleagues, to ensure that Scottish Government remains committed to its Fair Work agenda and addressing recruitment, retention, and rate of pay challenges that have been and still are prevalent within the sector.

Lynn Wallace, Director of Finance

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Much of the progress made under Strategic Aim 3 is evidenced within the Financial Review, Governance and Financial statements sections of this report. However other projects and initiatives have also served to strengthen our stability, build resilience and support sustainable future developments.



IT resilience

In January 2024, Cornerstone was the subject of a cyber-attack. This attack impacted parts of our internal IT systems, and resulted in the encryption and exfiltration of data held on one of our internal servers. As soon as the attack was discovered, all impacted systems were immediately taken off line, which contained the impact and prevented any further spread.

We notified and cooperated with relevant authorities including Police Scotland Cyber Crime unit, the Care Inspectorate, OSCR and the Information Commissioner's Office (ICO), and sought advice and guidance from the Scottish Cyber Coordination Centre and cyber incident response specialists. We also quickly notified our commissioners, our colleagues and business partners, who have been kept informed throughout the recovery process. The related Information Commissioner's Office (ICO) investigation closed on 8 May 2024 with no enforcement action required.

Following the incident, we enacted our business continuity arrangements and we are pleased that the day-to-day delivery of services to the people we support was able to continue unaffected.

Over the following months, we were able to fully recover our systems into a safe environment, with a number of changes to the previous configuration and additional security controls added to mitigate against further attacks. Colleagues were given access to the recovered systems in a managed and controlled way.

The investigation into the attack found that some data had been exfiltrated from our internal systems. The investigation unfortunately did not enable us to identify exactly what personal data had been impacted, so we chose to notify everyone whose personal data may have been impacted by the breach, on a precautionary basis. We also offered advice and support on precautionary protective measures that could be taken, including providing access to 12 months of free credit and web monitoring services, provided by Experian, one of the UK's leading Credit Reference agencies.

We are now carrying out a full after-action review to ensure we capture lessons learned to further improve our practices and procedures in IT, data protection and business continuity. This will produce a longer-term action plan of improvements which will be overseen by the Executive Team and Board of Trustees.

Strengthening our Board of Trustees

We ran a successful Board of Trustees recruitment campaign in November when we invited notes of interest from those with skills, knowledge and experience in one or more of the following areas:

- Management experience in social care quality standards, compliance, commissioning and / or procurement.
- Senior management experience in the social work / social care sector preferably with strategic planning skills.
- Accountancy/financial experience preferably at management level.
- Personal experience of providing care and support of a relative or carer of a person who has experience of care.

Our Board of Trustees are instrumental in guiding the strategic future of the charity and ensuring exemplary governance and fiscal control as well as acting as ambassadors for Cornerstone. As part of the campaign a Trustees of the Board Information Pack was developed (cornerstone.org.uk/trustee-info-pack) and our current Trustees shared their thoughts on why they had joined the Board of Trustees and what they enjoyed:

I didn't know I'd become so passionate about solving the multiple challenges faced by organisations such as Cornerstone to continue to care for the people we support.

Cornerstone is an excellent organisation in this sector doing important work. Working on the Board of Trustees is enjoyable and fulfilling.

I've really enjoyed getting to know a range of people and perspectives outside my normal world and circles.

There is a need for different viewpoints and experiences in the board and as a Board of Trustees member you will be part of a team that works well together providing support and governance to an excellent leadership team.

I can see first hand how Cornerstone's vision and aim is promoted throughout the organisation. There is a great sense of achievement when we see plans and projects progressing. Being on Cornerstone's Board of Trustees is interesting and rewarding. There are always new developments and challenges and the people Cornerstone supports need and deserve Trustees with a diverse range of experience and skills.

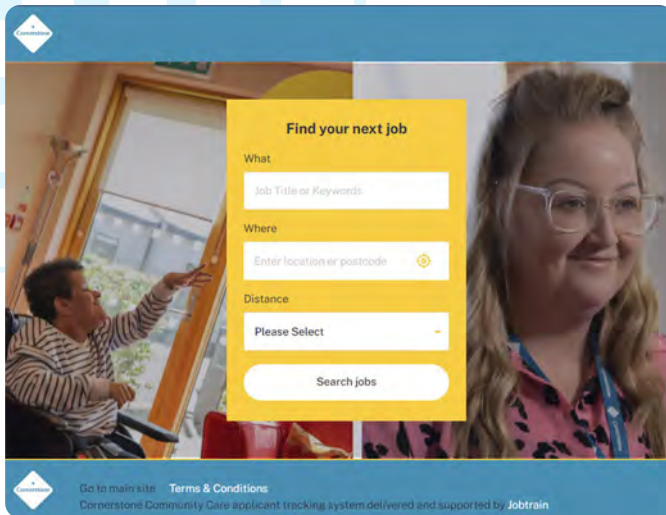
As a parent carer, I appreciate the vital importance of engaging with the governance of such a key organisation to ensure that families lived experience is recognised. There is good camaraderie and open-minded culture: questions and alternative viewpoints are welcomed. I've served on several Charity Boards before, and Cornerstone has a very high calibre of skills and knowledge.

Access Model Office project

We welcomed Colette McDade to Cornerstone in December 2023 as the Project Manager for our Access Model Office project. This project aims to ensure that we make the absolute best use of Access products like People Planner and Access Care Planning, so that we can improve the quality of the care we provide. After a period of research, review and consultation the project will prescribe what an Access 'model office' looks like, helping to determine future use and fit for purpose systems, processes and training.

Colette has also been joined by three Access Process Specialists. These colleagues have been recruited internally to bring their knowledge and experience of working with Access products on a daily basis to the project.





Our new look candidate portal

Our Recruitment Team invested in a new look candidate portal with support from our Marketing and Communications Team and ATS provider, JobTrain!

The new portal went live in February 2024 and helps us to stand out as an employer of choice in the social care sector. It gives prospective candidates an even better experience when applying to work for Cornerstone with access to lots of information about the organisation, as well as hints and tips on our recruitment and selection process and stories from colleagues sharing their career stories. You can take a look at www.jobtrain.co.uk/Cornerstone/

Recruitment and retention

During 2023/24 we launched a new 'Shining Star' recruitment campaign across our social media channels. Featuring some stories and lots of familiar faces from our Star Awards, the campaign encouraged people across our Branch areas to consider a career in social care and asked "Could you be Cornerstone's next shining star?"



CCPS
**COALITION OF CARE
 AND SUPPORT PROVIDERS
 IN SCOTLAND**

UNISON
the public service union

Pay and recognition

In April 2023, a two-year pay deal covering the financial years 2022/23 and 2023/24 was accepted at ballot by UNISON members, signifying the first all-colleague pay increase since 2019. The pay deal included base pay increases, one-off additional payments for colleagues with qualifying service, and improvements in other terms including improved on-call allowances, reimbursement of SSSC fees and additional service-linked paid leave entitlements.

Throughout the 2023/24 year, Cornerstone continued to push for improved funding for our sector and to promote fair work for social care:

- We backed CCPS' 4 steps to Fair Work campaign, sharing videos and other messaging through our social media platforms and encouraging our colleagues to do the same. The campaign focussed improving pay and conditions and other aspects of fair work for social care workers.
- Our CEO Hazel wrote directly to politicians including the First Minister and the Minister for Social Care to campaign for social care to be prioritised in Scottish Government budgets.
- Our Director of People and Culture Lesley de Jager has been seconded on a part-time basis to CCPS to participate in the development of a framework for sectoral bargaining for the social care sector.
- We have hosted MSPs in a number of our services, letting them see directly the impact we have on the lives of the people we support and sharing with them the challenges of being underfunded and undervalued.



Fostering a stable and valued workforce

In October 2023, we held our STAR Awards at the Apex Hotel in Dundee to celebrate the significant achievements of colleagues and the amazing people they support across the country.

Almost 70 colleagues from across the country were recognised for either their ten, twenty or thirty years long service, representing a cumulative 980 years of dedication and commitment! Presentations were also made for Colleague of the Year, Team of the Year, Learner of the Year and Fundraiser of the Year. A number of very special Mary Williamson Awards were also presented to the people Cornerstone support by the Lord Provost of Dundee, Bill Campbell.

Huge congratulations go to all our award winners, runners up and those awarded highly commended. What a wonderful day, with a very apt, 'Superhero' fancy dress theme! It was great to be able to gather everyone together and celebrate the great work that Cornerstone does across the country, providing vital care and support to people with learning disabilities, autism and complex care needs and helping them to live their best possible lives! Many thanks too to our sponsor CNR International for their very generous donation and to Chief Executive Barry Duncan for presenting our Fundraiser of the Year award.

Hazel Brown, Chief Executive

The Mary Williamson Awards winners were;

Shared Lives

Kerryann Meehan (and baby Lily)

North Aberdeen and Shire

Wayne Eddie

South Aberdeen and Shire

Lindsey Telfer

Ayrshire

Jon Wylie-Quinn

Dundee, Perth, Fife and West Lothian

Ryan Cormack

Glasgow and East Dunbartonshire

Eric Nicholson

North Lanarkshire Community Support

Paige Donnelly

North Lanarkshire Supported Living

Liam Cairns

Scottish Borders

Megan Billsland

West Dunbartonshire and Argyll & Bute

Sophie Taylor

Six other awards were also presented:

Colleague of the Year (Operations – North)

Lynette Hay, Support Practitioner from Cornerstone's Pollaine Service in Aberdeenshire

Colleague of the Year (Operations – South)

Fiona Gregory, Lead Practitioner, Jigsaw Children's Services in West Dunbartonshire and Argyll & Bute

Colleague of the Year (Business Support)

Yvonne Kelly, Culture Lead

Team of the Year

Shared Lives

Fundraiser of the Year

Craigewan Court service in Peterhead

Learner of the Year

Julia Smith, Public Fundraising Manager



Investing in our workspaces

In March 2024 our Aberdeen office moved to a prime position overlooking Union Terrace Gardens within the heart of the city centre and near to excellent public transport links.

Found within a versatile, refurbished office suite, there is provision for 26 desks and additional office, meeting and breakout space. The new address is:

Cornerstone
1st Floor
4/5 Union Terrace
Aberdeen
AB10 1NJ

Cornerstone's registered address also changed during the financial year to:

Cornerstone Community Care
The Doges Studios
Templeton Business Centre
62 Templeton Street
GLASGOW
G40 1DA



Ayrshire moves to Landek House

The Ayrshire Branch has moved premises to Landek House in Irvine.

Ayrshire Branch Leader Carly Nesvat shared, "This is a great opportunity to be closer to the town centre and to raise the profile of Cornerstone as a social care provider. The move also ensures we have appropriate office space now that the Ayrshire Leadership team has expanded."

Cornerstone Community Care – Ayrshire
Landek House
44-46 Bank Street
Irvine
KA12 0LP
Tel 01294 311723



Scottish Borders New Hub

We were delighted to sign the lease for our new Scottish Borders Branch Hub in Galashiels. The Connects Hub will provide outcome-based opportunities for both people we support and colleagues across all teams and services in the Scottish Borders, including Day Support, Care at Home and Housing Support and Shared Lives. It will also be used as a base for the branch management team, offering easier access to the team, as well as improved visibility.

Cornerstone Connects Hub
8 Melrose Road
Galashiels
TD1 2DU
Tel 01896 801420

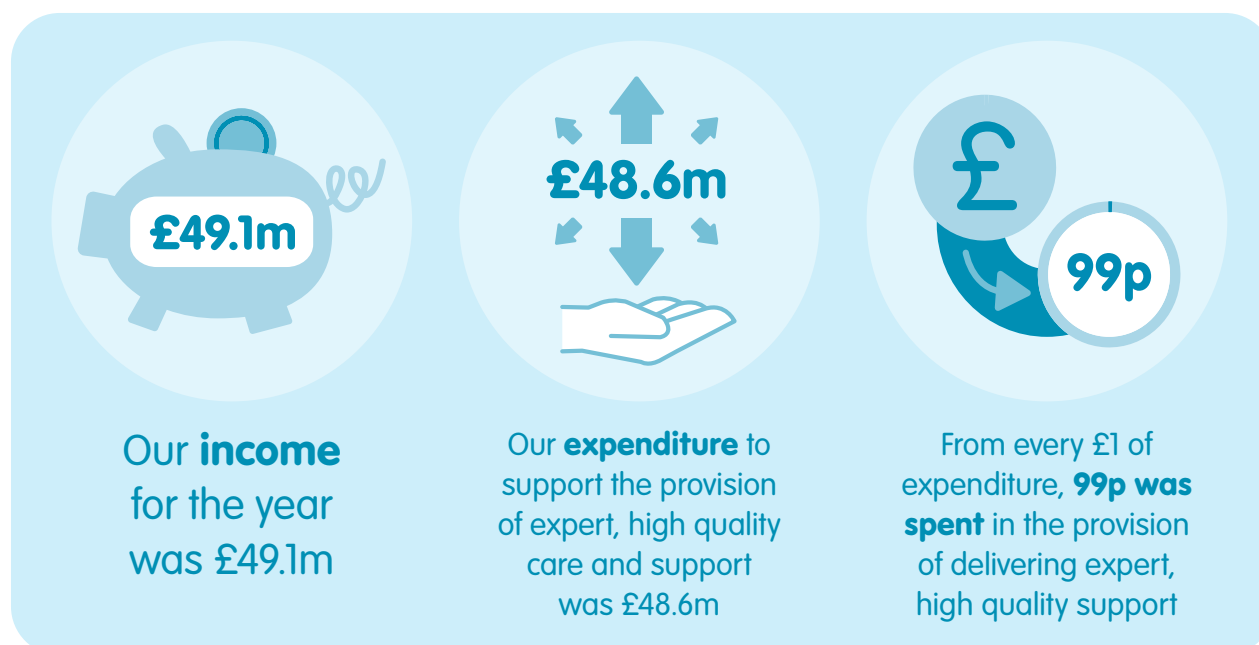
Financial review

Financial review summary

During 2023/24 Cornerstone generated income of £49.1m (2022/23 £49.0m), representing stability in income compared to the previous year.

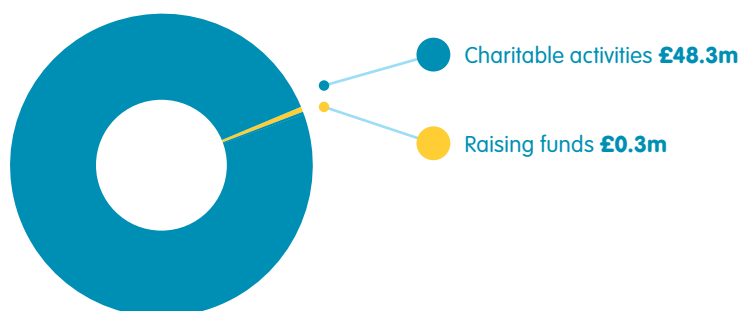
Our expenditure during the year was £48.6m (2022/23 £47.5m), an increase of £1.1m or 2% on the previous year.

We ended the financial year with a surplus of £0.5m (2022/23 £1.5m).



Income

Total income for the year was £49.1m (2022/23: £49.0m). Income from charitable activities increased by £0.3m, 1% more than the previous year and is representative of the challenges of social care funding. Donations and legacies income reduced by £0.3m, 48%, when compared to the previous year, an indication of the economic pressures on our funders and donors.



Expenditure

Our expenditure for the year was £48.6m (2022/23: £47.5m), an increase of £1.1m on the previous year. Over half of this increase was directed to staff costs for the delivery of support. Support costs increased by 5%, and there was no increase in the costs of raising funds. We continued to operate with efficiency and effectiveness meaning that for every pound spent, 99p was spent in delivering expert, high quality support.

Funds

During the year we generated a surplus of £0.5m (2022/23: £1.5m). As a result of this our balance sheet shows an improving position with a current ratio * of 1.55:1 (2022/23: 1.44:1) reflective of the continued successful delivery of our strategic aim to achieve stability and sustainability.

An essential part of the strategic aim is to achieve sustainability following several years where Cornerstone depleted its cash reserves. We have continued to address this and at the end of the reporting period cash funds increased by £0.4m, 6%. Overall, funds held increased by £0.5m, 7%.

Fundamentally Cornerstone exists to be an expert provider and best employer in social care. The achievement of stability and sustainability is in furtherance of this aim, to invest in our workforce who will support us in being an expert provider.

*Ratio of current assets to current liabilities

Reserves Policy

At 31 March 2024 total reserves were £7.3m (2022/23: £6.8m). The total free unrestricted reserves net of fixed assets were £3.4m (2022/23: £3.0m). Reserves are split between restricted, designated, and general unrestricted reserves.

Restricted Reserves,
£0.4m (2022/23: £0.3m)

This represents funds that have been received to fund a specific purpose determined externally by third party funders and cannot be used for alternative purposes. Further details of these reserves are provided in note 22.

Unrestricted General Reserves,
£3.4m (2022/23: £3.1m)

The Finance and Audit Committee has established a policy to hold general reserves at a level which equates to between three and six months of the resources expended. Whilst reserves may not reach this level in the near future, it is considered desirable to work towards this to enable the current activities of the charity to continue in the event of a significant reduction in funding. Further details of these reserves are provided in note 23.

Designated Reserves,
£3.5m (2022/23: £3.4m)

This is comprised of reserves designated by Cornerstone for specific purposes. Further details of these reserves are provided in note 23.

Principal Funding Source

99.1% (2022/23: 98.6%) of all income is charitable income and comprises; payments received from Health and Social Care Partnerships and others for the provision of social care services, of which, 4.6% (2022/23: 4.6%) relates to Self-Directed Support. The remaining 0.8% (2022/23: 1.4%) is from other sources including rental income, trading income and interest received on funds held at bank.

Investment Policy

The Finance & Audit Committee had previously considered that the most appropriate policy for investing funds was in a Managed Fund which best met the requirement for capital growth, but the decision was made to dispose of the investments during 2019/20.

Risk Management

Cornerstone's Board of Trustees have ensured robust risk management systems exist which include a risk management policy, how risk management is embedded into management processes to ensure that major risks are being effectively managed, and to ensure that there are procedures in place to control and reduce risk. This involves a planned systematic approach to the identification, assessment and mitigation of risks.

Cornerstone has identified the following key risks:

1. Ensuring compliance with working time directives

A working time recording and monitoring group has been established to mitigate for this risk and has reduced the risk assessment by two thirds.

2. Ensuring Fair Work implementation

Mitigations include ensuring that line managers ensure colleagues experience the dimensions of fair work, and the FAIR Work Partnership Forum assessment of Cornerstone's plans and actions.

3. Financial performance

Funding constraints allied to externally driven cost pressures present the most significant risk. Every effort is made to try to ensure that services operate in a financially viable way. In addition, Cornerstone continues to lobby both individually and collectively with other care providers to put forward the case for a strong social care sector which is properly and sustainably funded to care for vulnerable people in Scotland.

4. Business continuity

The risk of unexpected or uncontrolled events leading to the inability to deliver quality services. In light of the cyber-attack, Cornerstone has reviewed and strengthened its business continuity plans to ensure we can mitigate against this risk.

Health and Safety

The charity recognises and accepts its responsibilities as an employer under the Health and Safety at Work Act 1974 and other relevant legislation. Cornerstone seeks to implement the Act and other legislative requirements in all activities under its control. Cornerstone aims to achieve a balanced approach whereby Health and Safety is given the relevant importance in the workplace and a positive culture of Health and Safety is promoted in all service and business areas.

Financial Instruments

Cornerstone's financial instruments comprise borrowings, cash and liquid resources and trade debtors and trade creditors that arise directly from operations. The main purpose of these financial instruments is to raise finance for Cornerstone's activities.

The principal risks arising from Cornerstone's financial instruments are interest rate risk, market risk, inflation rate risk and credit risk. The Board manages each of these risks as summarised below:

Interest rate risk

Cornerstone had financed the purchase of property through long-term variable rate borrowing. Cornerstone was exposed to risks in fluctuations in the bank base rate of interest. Cornerstone was able to mitigate against this risk in May 2023 by fully repaying all loans with a variable interest rate.

Credit risk

Cornerstone's only borrowing is from Social Investment Scotland. Borrowings from Royal Bank of Scotland plc were fully repaid in May 2023, and borrowing from Big Issue Social Enterprise Investment Fund was fully repaid in October 2023. The Trustees are satisfied that Cornerstone is not exposed to any significant risk as a result of its own credit position.

Cornerstone's operational cash flows are dependent on the finance it receives from the funding bodies and the credit terms offered by its suppliers. As most of Cornerstone's dealings are with Health and Social Care Partnerships, and it is not dependent on donations to meet its obligations, the Trustees are satisfied that the credit risk is not significant for revenue income.



Plans for Future Periods

Fundamentally, Cornerstone exists to enable the people we support to enjoy a valued life, the life they choose. Without a clear understanding of their needs, desires, aspirations and dreams the charity cannot effectively design and deliver services that are person-centred and fit for purpose.

We are committed to increasing opportunities for the people we support to be actively involved in shaping their care and support through the Charter for Involvement and other engagement initiatives. In addition, our recent investment in our Continuous Improvement and Learning team will help the people we support to achieve even better outcomes and further improve the quality of our services.

We will continue to explore and develop new models of care and support in response to changes in Health and Social Care Partnership priorities, Scottish Government policy and, most importantly, in response to the changing needs and desires of the people we support and their families. We will establish our new Scottish Borders Connects hub in Galashiels, providing enhanced care and support to people in the area through our Care at Home and Housing Support teams and our Support Services team.

As part of realising our expert provider strategic aim we will complete our Complex Care Model Service project to inform new service development based on what 'best in field' looks like. We will continue to invest in learning and development opportunities for our colleagues, rolling out our

new comprehensive induction and Professional Development Programmes ensuring everyone has the skills and opportunities they need to do a great job.

We will continue to strive to be the best employer in social care in Scotland, looking for innovative ways in which we can further enhance how we value and reward our colleagues, whilst also working towards our Investors in People Gold award. In addition, we will continue to work closely with the Coalition of Care and Support Providers in Scotland (CCPS) to campaign for improved sector funding and ensure principles of fair work are applied.

As a sector we continue to operate in a challenging and, at times, an unpredictable funding and political environment. We acknowledge the financial pressures currently being experienced by many of our Health and Social Care Partnerships and we will work in collaboration with them to ensure that we can continue to provide high quality services with our priority being ensuring the wellbeing of the people we support, our colleagues and the long term sustainability of the organisation.

The strategic report was approved at the Board meeting on 4 September 2024 and signed on 7 November 2024 by:

Mr T Dinozzi
Trustee

Fundraising

Over the past year thanks to our amazing funders, corporates and loyal supporters an incredible £356,382 was raised. We are very proud of our fundraising team who contribute to progressing our organisational strategic aims and helping the people we support to live a valued life; the best life possible.

In 2023/24 our Quality of Life and Service Fundraising Programmes disbursed over £44,000 in support of applications for the people we support to take part in all sorts of activities, purchase equipment, make special trips and tackle housing improvements.

Grants, Trusts and Foundations

During 2023/24, Cornerstone raised over £211,133 from a wide variety of grant funders, charitable trusts and foundations.

Support in the Right Direction fund (SIRD)

We were delighted to learn that Cornerstone was one of the successful applicants to the Support in the Right Direction fund, managed by Inspiring Scotland. This funding, which is worth £290,000 over three years beginning in April 2024, will enable our Self Directed Support (SDS) service to continue to offer the impartial advice and guidance people need to navigate all of the SDS options available to them, and ultimately have more choice and control over the support they receive.

Hazel Brown, Chief Executive of Cornerstone, said:

“Cornerstone’s invaluable SDS service already delivers SDS advice and support across Aberdeenshire. It’s thanks to this funding that we can continue to grow this service to offer support throughout



Aberdeen City and Moray so more people can be directly involved in planning and accessing their own support”.

Since 2014, Cornerstone SDS has grown to support over 1,000 people across Aberdeen City, Aberdeenshire, and Moray with their recruitment needs, option selection, payroll support, being a good employer, and support to review and change their self-directed support option.



WA Cargill Charitable Trust

Thanks to a donation from the WA Cargill Charitable Trust, we were able to organise a trip to see the Christmas panto for the people we support in Glasgow, East Dunbartonshire, West Dunbartonshire, and Ayrshire. Accompanied by their incredible support teams, 28 people with learning disabilities enjoyed a showing of Snow White at the King’s Theatre. With most attendees seated in the upper circle, it felt like a Cornerstone party! Family members commented on how nice it was to see so many services come together for a lovely Christmas outing and how grateful they were to be gifted these tickets.



John Gordon Charitable Fund

Thanks to another generous donation, this time from the John Gordon Charitable Fund, all our services in Aberdeen South were also given the opportunity to attend a panto at the Aberdeen Arts Centre.

The people we support had a wonderful time and a huge thanks to the John Gordon Charitable Fund for making it happen.

To really make it a Christmas to remember, an additional generous donation from the **Ina Scott Sutherland Trust** allowed for a festive hamper to be delivered to each service in the North East too!



Menopause Awareness Project

March 2024 marked the end of our two year Menopause Awareness Project. You can find out lots more about the impact of this project, our Menopause Friendly accreditation and our plans to build upon the success of the project on page 26. Our thanks go once again to the Scottish Government's Workplace Equality fund for their £118,400 grant.

Health and wellbeing

Both the Scottish Borders and North Lanarkshire Communities Mental Health and Wellbeing Funds have provided grants to allow us to run lunch clubs and activities that will help reduce social isolation and improve the wellbeing of the people we support. As well as lunch, the sessions to date have included everything from interactive story trails, chair yoga, keep fit and movie afternoons to karaoke, dancing and a singing class!

Lisa Nelson, who attends the Borders Lunch Club, said, "It's fun being around other people and talking to them, it is helping my anxiety. Everyone talks to you and it's a nice place to go to when you are on your own every day, and people comment about my knitting."

Cornerstone Branch Leader, Andrew McInnes said, "We wanted to initiate projects where people could come together, relax, chat, and make friends. It's been wonderful hearing about how much fun everyone has at the lunch clubs and the real difference they are making to people's lives. Having something to look forward to, spending time with friends, and meeting new people can be so valuable when it comes to our wellbeing and we hope the friendships made continue long after the fun activities and good food that we are able to provide."

Huge thanks to both funds for their support.





Corporate partners



CNR International

Huge thanks go again to CNR International for their generous sponsorship which allowed us to deliver two key events for people we support during 2023/24 including:

Christmas Dinner Dance

The generosity of CNR International ensured our 2023 Aberdeen Christmas Dinner Dance was a roaring success! The people we support, our colleagues, friends and Trustees danced the night away with special guests Santa and Baxter Bear. We held a raffle, had a delicious three course dinner and our resident DJs, 'Dance Machine Disco' had people up on the dancefloor the whole night long.



Star Awards

Our annual Star Awards saw us recognise the people we support and colleagues across every branch in Cornerstone! You can read more about the Star Awards on page 34.



EnQuest

Independent Energy Company, EnQuest Ltd, donated an impressive £8,775 to Cornerstone. The funds were raised through a charity initiative held on their offshore rigs. As part of the Heather Offshore rigs' 'greenie chart' fundraiser, each week with 'no incidents' reported onboard sees £50 deposited into a pot. This collection is donated to a chosen local charity, and Cornerstone were fortunate to be the chosen recipient!

John Clark Motor Group

June 2023 marked the end of an amazing three year partnership with John Clark Motor Group. In 2019 Cornerstone was lucky to be chosen as their Charity of the Year, alongside Aberdeen-based charity VSA. Due to the pandemic the partnership was extended and for three amazing years John Clark Motor Group has managed to help raise an incredible £34,910 for Cornerstone.

John Clark Motor Group's Charity Co-ordinator, Victoria Barry added

"John Clark Motor Group has been proud to work alongside Cornerstone, with colleagues taking part in a variety of fundraising activities to help raise funds to support the hugely important work Cornerstone do. The partnership has worked extremely well and we as a business have learned so much more about the work that Cornerstone undertake in supporting individuals and their families in our local communities to be able to live life to its fullest. We wish Cornerstone the absolute best for the future and sincerely thank them for affording John Clark Motor Group the opportunity to work alongside them to raise awareness and funds."



Individual giving and community fundraising

Disco

We were delighted to run our fantastic Cornerstone Monthly Disco throughout 2023! Held in the stunning Aberdeen Beach Ballroom the events have been well attended by people we support and others who wanted to get down for a boogie. Cheesy pop tunes, fun and lots of dancing are a guarantee! Tunes supplied by the legendary 'Dance Machine Disco', a mobile party disco for adults with additional support needs in Aberdeen. Theme nights such as the Halloween extravaganza proved to be a huge hit with the people we support and we hope that we can continue the fun times going forward.



Christmas fundraising

Christmas 2023 was an exceedingly busy and exciting time. Activities kicked off with the launch of Cornerstone's traditional Christmas Raffle. The draw was made with a little bit of help from Tamara and Susan at Inchbrae and Santa, who made a surprise visit! Huge congratulations to those who had winning tickets!

Regular giving

A big Cornerstone thank you to our regular donors who really are the backbone of our fundraising efforts. Some of our regular donors reached a significant milestone this year, having given to Cornerstone for over 20 years. We celebrated with a special thank you campaign in appreciation of their loyalty and unwavering support.



Launch of our Weekly Lottery

We officially launched our weekly lottery to help raise funds for people with learning disabilities across Scotland and help them to live their best possible lives! For just £1 a week, lottery players could win a jackpot prize of £25,000!

Ryan and Mikie, two of the amazing people that Cornerstone support, were keen to get involved in the new fundraising campaign; lending their support and providing the happy faces behind our new Cornerstone lottery!

Julia Smith, Cornerstone's Public Fundraising Manager explained:

"We are so excited to be promoting our weekly lottery and to be giving our supporters the chance to win fantastic cash prizes whilst raising vital funds for Cornerstone. Our thanks in particular go to Ryan, Mikie, Julia and Emma, and their support team, for so enthusiastically embracing this new initiative. Through our lottery we can boost regular fundraising income, meaning we can do even more to help improve the quality of life of people with disabilities across Scotland. It's so simple to join and we are hoping friends, families and supporters of Cornerstone will sign up today for the chance to win big!"



Kiltwalk 2023

This year many Cornerstone supporters from all over Scotland took part in Kiltwalks across Glasgow, Aberdeen and Dundee. Together they raised over £5,200 which will all go towards helping the people we support to live their best lives possible.

Claire Milne who walked the Mighty Stride shared,

"The highlight for me was sharing this amazing day with Wayne and the rest of the Berrybank team and seeing the amazing work of Cornerstone support teams first hand. Their dedication is inspiring!"

A huge thank you to all our Kiltwalkers, our support teams and their families for all their dedication and for raising much needed funds for the people we support.





Our values

Caring

Person-centred

Pioneering

Professional

Our values are very important to us and evidence of them can be seen in action across the organisation every day.

Caring

We feel and exhibit concern and empathy for others. We often go above and beyond. We encourage and actively seek ways to help people fulfil their potential and live the best life possible. It is the kind, caring and compassionate nature of our colleagues that drives them to go the extra mile for the people we support.

Our 2023/24 customer satisfaction survey asked the question 'How caring are Cornerstone staff members?'

95% of the 194 people who answered this question rated Cornerstone as excellent or good.

Using Cornerstone has been an easy process with specialist staff who care about their clients. Looking forward to proceeding together.

The staff make you feel so welcome and the support for the extended family has been excellent in the transition to full time residency.

Above all, the house runs like a big happy family. For me this is a great feeling to know she is well cared for and loved.

They all treat my family member with the utmost care, respect and dignity. Great people.

The staff are all lovely people and are always very caring, supportive and totally professional at all times.



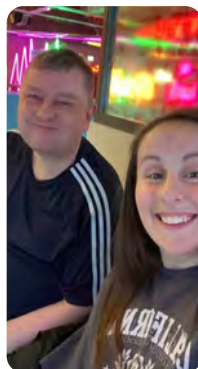
A Happy Mother's Day

Jodie, one of our Support Practitioners in the Dundee, Fife, Perth and West Lothian Branch, really went above and beyond this year ensuring that the person she supported was extremely well cared for. As a new member of staff, Jodie had never worked in social care before and whilst getting to know John, one of the gentlemen she was supporting, it became apparent that his mum had passed away some time ago. He had never known where she was buried or had been able to pay his last respects.

Jodie took it upon herself to conduct some research in her own time, and after a number of efforts was able to identify the cemetery and the exact location of the grave. She then decided to visit the plot herself so that she could tend to it and tidy it up, so that John would not be disappointed should he want to visit.

Jodie spoke to John to let him know that she had found where his mum was buried and offered to take him on a visit to the cemetery, when he was ready. They chose to go on Mother's Day when John got to pay his respects to his mum for the first time and left some beautiful flowers he and Jodie had chosen for her. Jodie then took him for a coffee and a cake afterwards and to buy a new CD, just to give him time to process his emotions.

John is a man of very few words, but he did tell Jodie he was happy they found the grave and would like to visit again. As part of his care plan, Jodie has now recorded that John would like to visit his mum's grave every year on birthdays and Mother's Day.



A life-changing transplant

Cornerstone started supporting Sarah in November 2019 in her own home. Sarah had renal failure and her kidney was not functioning well; she was required to lose three stone to be fit enough to make the transplant waiting list. Sarah and her team have worked incredibly hard over the last few years and Sarah has lost four stone in total, maintaining a healthy diet and exercise routine.

Sarah required dialysis from January 2023, attending the renal unit twice a week, with support from her staff team. Sarah found this challenging but did remarkably well especially when it looked like dialysis wouldn't continue but no one gave up on Sarah, advocating and fighting her corner, sourcing more training, and trying every possible avenue to ensure it continued. The pressure Sarah's team, and Sarah was under cannot be underestimated.

On the 15th of December 2023 Service Lead Ashley received a phone call from Sarah's social worker to advise that she had a call from the transplant coordinators and that there was a potential match for Sarah! The team had years of planning for this moment, adapting countless times, working closely with numerous medical professionals on Sarah's health team and her social workers to have a streamlined and full proof plan.

That night Sarah got her kidney transplant! Staff spent just over a week in hospital with Sarah, taking it in turns for two staff to travel to Edinburgh, handover to the other two staff and come home every three days. Sarah was back home in time for Christmas. Absolutely the best Christmas present for everyone involved!

Sarah continues to do remarkably well; she is just waiting to get back to all her groups after 'shielding' and celebrated her 50th birthday in February.

Service Lead Ashley Aitken added "I cannot emphasise enough the immense admiration, pride and respect I have for both Sarah and her team. The team at Packman have been asked time and time again to go above and beyond the call of duty and have always done so without a single complaint.

The dedicated staff team have had to undergo specialist training, in supporting Sarah at dialysis. Know how to check fistula's worked, learn and support Sarah with all the changes in dietary



requirements and restrictions, change their plans; work at short notice to attend medical appointments/clinics. Support Sarah through all the triumphs and tribulations along the way.

I've never seen more exhausted, yet happier (and very, very emotional) staff as I did when I visited Sarah in Edinburgh Royal Infirmary. The staff were exhausted, required to sleep at Sarah's bedside on chairs. You'd never know Sarah had just undergone major, life-changing surgery, she was 'just oor Sarah'. She called me the night after her surgery and I won't lie. I cried when she told me 'I've got a new kidney!'

I can't wait to see what Sarah does with her new lease of life, if one thing's for sure – whatever she does it will be amazing."

Meg's team

A 2023 Star Awards nomination was made to acknowledge how special Meg, one of the people we supported in our West Dunbartonshire and Argyll & Bute Branch, was and the positive impact the team made in her life.

Meg's Team were always dedicated to giving her the highest level of quality care, seven days a week. Their Star Awards nominator said "At team meetings staff passionately shared stories of things Meg likes to do and places she liked to visit. They were mindful to write down as many details as possible to make sure her days were kept interesting. As Meg was non-verbal and a wheelchair user, finding ways to effectively communicate with her were of paramount importance. Staff came up with ways to ensure that Meg's choices were always heard through methods like using laminated photos of food for meal choices and learning hand gestures to signal where Meg wanted to go."

Unfortunately, Meg became unwell and was taken into hospital. It was a very difficult time and staff continued to see her every day whilst also showing great care and compassion to Meg's sister who she lived with. Meg came home from hospital and her team continued to offer the highest level of care in the most difficult of circumstances. Staff chatted, laughed, and danced to make Meg's final weeks ones that were full of giggles. The team's utter dedication and compassion enabled Meg to live life to the fullest until the end.

Person-centred

We offer a truly person-centred service. We work closely with the people we support, and their families, to determine priorities and to set goals. We are flexible in our care provision and will discuss what we can do to make the biggest difference to the lives of each person we support.

Our most recent customer satisfaction survey asked the question 'How well do Cornerstone involve the people they support and families in planning?'

A total of 195 people answered this question and 88% of people thought Cornerstone was either good or excellent at involvement.

Staff help me to do the things I want. They listen to me and understand I do things my way and don't rush me to make my mind up.

I also like the can do attitude – I feel they do all they can to help my brother and facilitate things he wants to do.

We also asked 'What do Cornerstone do well?'

Many respondents focused on our positive, person-centred approach.

Our son's most recent support worker has been such a good match, they have similar interests which makes such a difference.

Interact with my brother always giving him the choice to choose what to do with his day. Encouraging him to help in the kitchen, supervised at all times, and he is happy to be involved with everyday tasks.

Building confidence

Lesley is a lady who Cornerstone have supported for 20 years. She is friendly and sociable, and loves to dress presentably to look her best each day. Due to previous medications, Lesley has thinning hair at the front of her head which was often something she commented on and would try her best to disguise with the support from her team, as part of her morning routine. Lesley's staff team worked with her to build on her confidence and reassure her around her insecurities.

On one occasion, inspired by her love of different Asian cultures and food, Lesley wanted to wear traditional Japanese dress which included a black short wig with full fringe. Once dressed, her bright smile and confidence just lit up the room! Lesley's overall joy in her appearance did not go unnoticed as she was inundated with compliments, and at times you could see her blush!

This sparked ideas within the team to build on Lesley's confidence and they explored the idea of wearing clip-in fringes more often. When the idea was first introduced to Lesley, she was very unsure as this was not something she saw as a regular everyday accessory. One of Lesley's support team took it upon herself to order some clip-in fringes, even ordering one for herself to wear so she could demonstrate to



Lesley that it was something that could be worn each day. The staff team continued to work with Lesley to build on her confidence and promote her wearing the clip-in fringe as a positive experience. Lesley's staff dyed the fringe and styled it to suit Lesley and have it sitting just how she liked. Lesley now wears her clip in fringe each day and continues to shine in confidence!

Finding the right person for the job

The Charter for Involvement is written by people who use care and support services. It outlines how supported people want to be involved in the care that they get, in the organisations that provide their services and within the wider community.

Cornerstone is proudly signed up to the charter and part of this commitment is that we involve the people we support and/or their families in our hiring decisions.

Peter, one of the people we support, joined an interview panel to have his say on who he thought would be a good fit for his support team. We asked Peter what he enjoyed about this experience and he said, "I liked asking questions and I managed to find two good staff for my team, I got to ask questions and write answers."

Peter's involvement was initiated by Lead Practitioner Erin Torrie who shared, "I really enjoyed having



Peter involved in the interview process, although I am looking for candidates who show values and transferable skills and the desire to provide care and support, Peter of course also knows the kind of person he would like to work within his support team. It also gives the interviewees an opportunity to meet one of the people they would be supporting and to ask them questions directly. It's also really good evidence to show that the people we support are involved in decisions about their care and support, which links with our commitment to the Charter for Involvement."

Participation and planning

As an expert provider we actively and regularly seek the views and opinions of the people we support, their families and guardians. A number of engagement and involvement events were re-established across the country during 2023/24 allowing Branches to honour their Charter for Involvement commitments.

Our North Lanarkshire Community Support World Cafe held a Charter for Involvement event at St Margaret's Hall in January. This was widely attended by people we support, their guardians and colleagues. Lunch was provided on the day as well as fun games for all to take part in! There was lots of person-centred discussion around activities and choice, and everyone had a great day!

Our Glasgow & East Dunbartonshire Branch have launched their People We Support Forum which is now held every other month in the Glasgow office. The forum was created to give the people we support the platform to give their opinion on what they like and what we could do even better within the Branch.

Two of the main discussion points have been the events in our Glasgow office and the gathering at the local club. The people we support have offered their opinions on what they would like to do at these. The forum has also given a platform for the discussion of fundraising ideas and has established an activity which is productive and most importantly, fun! Activities at the club in this year have included a visit from the Animal Man, an art class, and an 89th birthday party for Frankie!

Ryan McCrory, Branch Leader for Glasgow explains "At Cornerstone, we are committed to maintaining the highest levels of care, support, and inclusivity. An integral part of achieving this is through communication with the people we support to understand their needs and expectations. Our People We Support Forum is a great place for us all to get together, discuss ideas and put our plans into action!"



Ayrshire's consultation group is run by the people we support and brilliantly named 'the Cornerstormers'. This year they have been planning some fab activities during their monthly meetings including trying to secure a venue to watch the livestream of the 2023 Star Awards. Louise was researching table decor, Liz was coming up with place names and Mason was in charge of the music for the day! Ally boy has also been thinking of other events they could run throughout the year and is keen to have a sports day. Exciting times ahead for the people we support within Ayrshire!

Our North Aberdeenshire Branch's involvement day saw people we support, managers and support practitioners get together to plan fun activities. There was much excitement and passion in the room, and flip charts were used to plan ideas and activities everyone would like to get involved with. To the great delight of the people we support, there was also a surprise visit from Baxter Bear! The Branch plans to work with fundraising colleagues to realise their ambitions and already has plans in place for a ceramics session and cake decorating.

Professional

In our strategy we pledge to offer a high standard of service that meets all regulatory requirements, delivered by qualified, skilled and trained staff. We audit and review our quality and performance regularly.

How professional are Cornerstone staff? 198 people answered this question in the recent customer satisfaction survey.

For a second year in a row, 74% of respondents thought Cornerstone colleagues' professionalism was excellent.

Excellent. Carers do a great job and are very caring and professional.

Management staff are usually professional and well informed. I have confidence in staff to listen to and act on any concerns I may have. I am able to continue with family life and work with the consistent support cover for my son.

Very professional. Honestly, I have yet to encounter a member of staff who is anything but 10/10 – Friendly too and very helpful.

Staff at Cornerstone went above and beyond to support a recent emergency admission. They continued to provide a high level of care and kept professionals updated at all times.

Excellent service, highly professional and caring support workers.

I feel they have helped develop my sister's independence although she will never live without support they have encouraged her to thrive. I feel they are professional and kind and caring towards my sister and other family members.

Whistleblowing Policy

As part of our professional practice, Cornerstone's Whistleblowing policy was updated and shared during 2023. The policy makes colleagues aware of their rights, responsibilities, and protections in regard to raising a concern about possible malpractice, risk, unlawful conduct, or wrongdoing which could cause potential harm or abuse to people we support, colleagues or the public. It also gives managers clear guidance on supportive response and what action should be taken if someone raises a concern.

The revised policy introduces the new role of Whistleblowing officers who will ensure that whistleblowing concerns are appropriately recorded and the policy adhered to. An e-learning module about Whistleblowing was also updated in line with the policy.

Duty of Candour

Our Duty of Candour report was published for 2022/23 and is available on the Cornerstone website at www.cornerstone.org.uk/duty-of-candour-2023. The report describes how we have implemented the Duty and our learning from this.

Duty of Candour e-learning is mandatory for all colleagues to complete within their first six months and 97% of colleagues have done so.



Hiring managers' toolkit

Our Recruitment Advisors travelled the length and breadth of Scotland in 2023 to deliver face to face recruitment workshops to our Hiring Managers across our organisation.

With a focus on confidence-building, the workshops explored our new Support Practitioner hiring toolkit, shortlisting, interviewing techniques, hiring decision making and communication etiquette to name but a few! In conjunction with the workshops, our Recruitment Advisors, in partnership with our Training Academy also launched a Recruitment Essentials eLearning course which takes our managers through the whole recruitment and selection process and teaches them how to navigate and get the best out of our applicant tracking system, JobTrain.

Recruitment Advisor, Denise Elder said: "It was great to get out and about to see so many of our Hiring Managers. Not only will the workshops support their recruitment efforts, but it will also help us to deliver a slicker, more efficient and meaningful recruitment process, which will in turn enhance the experience for all of our prospective candidates".

Feedback has included:

"The information provided will enable me to deliver better interviews and gave me ideas on how to include the people we support in our selection process."

"Surpassed my expectations, great content and very helpful moving forward. I feel an increased knowledge and think the new toolkit will be great."

"Increased knowledge and confidence, improved practise and I will also be involving the people we support more when I recruit for my services."



A partnership approach

In 2023 our Training Academy began partnership working with Scottish Charity SAMH to qualify some of their managers in their Care and Management SCQF 9 and 10 level awards. This has been a very positive experience for some of our Assessor team who have enjoyed getting to know about the varied management roles and services SAMH provide.

Sarah McDiarmid (Human Resources and Organisational Development Partner at SAMH) is delighted with how things have been progressing "Cornerstone's SVQ centre has delivered an excellent service in our first year of partnership. Feedback from candidates has been the assessors have been professional, supportive and responsive and we have been happy with the level of progress and reporting provided by Pam and the team."

Some comments from our current group of managers on their assessment experience include:

"My experience of working alongside Cornerstone's SQA Centre has been a very positive one. I have felt fully supported and encouraged by my assessor to get the most out of my learning during this qualification. I am thoroughly enjoy writing about my work and role with SAMH, it has given me so much reflection in my work practice."



"I was apprehensive about starting my SVQ but the support I have received has been fantastic and I am now over half way done after just a few months."

"I am finding the process very supportive. I was anxious about starting my award as it has been a long time since I have went through an SVQ. My assessor is extremely supportive and will have a chat with me prior to setting my assessments and we discuss situations and experiences that will be relevant and build my assessments around this. I receive really positive feedback, guidance and support and my assessor is really approachable and encouraging and I never feel that I can't reach out for help. I find the online portal really beneficial and it's helpful to be able to chart my progress. So far I have had a really positive experience and don't have any concerns or doubts that this will change."

Pioneering

We strive to be innovative in our solution-focussed thinking and to continue to lead the way in the care sector.

Results from our recent customer satisfaction survey picked up on the pioneering approach of our colleagues:

I honestly can't find anything to improve on I'm just so impressed...in the short time he has been with Cornerstone his world has opened up tremendously so thank you.

They are always receptive to new ideas and ways of solving any problems. They work together with us as a family in caring for our family member.

The staff are good at coming up with new ideas for activities etc. They will try their very best to accommodate any new requests or changes needed with support.

They assess every new challenge and try to work out a satisfactory outcome for our family member.

The staff we get for my son are fantastic and have taken time to get to know him and his ways. They try him with new experiences and have taken him away on holiday which he enjoys, and it has turned into a yearly event!



Scottish Refugee Council

Our Glasgow Branch had an exciting opportunity in February 2024, when they presented to the Scottish Refugee Council about careers within the health and social care sector. Branch Leader Ryan McCrory, along with other members of our team, joined forces to talk to participants and share some insights into the rewarding journey of pursuing a career in the sector. During the session, they were able to highlight the diverse paths available within health and social care, providing valuable information and sharing firsthand experiences. The interactive discussion allowed for a positive exchange of Q&A's and perspectives, fostering a sense of community and shared learning among all participants. The team were immensely grateful for the opportunity to connect with the Scottish Refugee Council and hopefully empower individuals to consider a fulfilling career at Cornerstone or within the sector at large.

Award-winning Shared Lives

We are so proud of our Shared Lives team who not only were awarded Team of the Year at our own 2023 Star Awards but were also recognised with a Highly Commended in the 'Putting People First' Category at the Great British Care Awards (GBCA) in Newcastle towards the end of the year!

Demonstrating their innovative approach to care, and as part of their GBCA nomination, Shared Lives were Highly Commended for recognising that people with learning disabilities have the same rights as anyone else to build a family and for promoting a supported parenting approach. By providing person-centered support, the team were successful this year in supporting two mums who were navigating parenthood; learning new skills in loving homes with Shared Lives carers and having opportunities to thrive in the right environment.

Kerryann and Baby Lily were one of the families supported. In September 2022, Kerryann found out that she was going to become a mum! With support from Cornerstone's Shared Lives Ayrshire service and her amazing Shared Lives carers, Sandra and Stephen, baby Lily was born on the 22nd May 2023. It was a special, emotional, and proud moment for everyone.

Kerryann said "I am loving being a mum, caring for my baby girl and learning as I go. I'm so happy Lily is healthy and thriving, while I start this next journey of being a parent with the support and advice from Cornerstone Shared Lives, and Sandra and Stephen."

Kerryann has also had the opportunity to share her experience with the Shared Lives Plus parenting project and has been at the helm of new national guidance. She is also influencing the work of Shared Lives schemes across Scotland and the UK.



Marissa Speed, Shared Lives Family Placement Lead, commented: "Statistically between 40–60% of people with learning disabilities who become parents' risk having their children removed. It's really clear from the Shared Lives experience that having the right support at the right time can enable people we support to achieve their aspirations and amazing outcomes. Our work has directly shaped new, national guidance 'Supporting Parents in Shared Lives' (Scotland) whilst pioneering closer partnership working with the Safeguarding Midwife Team and future parents."

We were also delighted when Kerryann and Lily agreed to be on the front of our 2023 Christmas Card!

Get into social care

We continue to work in collaboration with the Prince's Trust and their pioneering 'Get into social care' programme. Catherine Fury, one of our Lead Practitioners, shared her reflections on being involved in selecting and supporting candidates:

"I went along to the selection day with other managers to select the candidates. This was a day to meet the people, it was a full day of them going through what would be expected of them when they were in placement. We also had fun playing games with them. They had scenarios to do about social care. This showed us what they already knew and what they still needed to learn. At the end of the day, the recruiting managers sat down and discussed the candidates and we decided that all 14 of them had something good to bring and all of them should go through to the next stage.

I then spent another day with the candidates near the end of their training to see how they were getting on. What a difference in them, they were much more confident. Three of the candidates went to join our Dalmarnock team. Two ladies for downstairs and one man for upstairs. I chose to put the ladies in one flat for the week and then swap them over for their second week. They spent their first day reading over care plans, risk assessment and getting to know the people we support and staff. I assigned them a buddy for each day they were there. They would shadow that staff member the whole day. The candidates settled in well and they built bonds with the people we support and the staff.

In the end, five of the candidates were offered a position with Cornerstone. Also, another five of the candidates were offered relief posts and one candidate was offered a 25-hour contract!

I enjoyed being part of The Prince's Trust; it was great to watch the candidates become more confident, learn new skills and to watch them getting involved with people we support and staff."



Prince's Trust



Rosa leading the way

In September 2023 Rosa from one of our West Lothian services proudly sat on the Board of Directors of People First (Scotland) at their meeting at Perth Concert Hall. Rosa's support practitioner Corrine accompanied her. Rosa was elected by local members to represent them and their views.

People First (Scotland) is a group made up exclusively by people with learning difficulties who campaign to make sure that people who have the labels of Learning Disability or Intellectual Impairment have the same human rights as other people, to be able to choose where they live and who they live with, to have fair access to justice under the law and be free of discrimination and hate crime.

Rosa said "I have a disability but it doesn't stop me, it doesn't define who I am or what I can do."



Governance

Structure, governance and management

Trustees' Report and Financial Statements

The Trustees, who are also Directors for the purpose of company law, present their report and financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019)".

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 28th February 1980 and is a Scottish charity, number SC004780. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1.00.

Trustees

Mr P Bailey	Mr R M Kay (resigned 08 November 2023)
Mrs H L Stuart	Mr R Webster (resigned 08 November 2023)
Mr T Dinozzi	Mrs S Park (resigned 06 June 2024)
Mr A Forbes	Mrs L J Henderson (appointed 25 May 2023)
Mr G Huggins	Mr J J Bruce (appointed 21 February 2024)
Dr S Lynch	Mr S Skelton (appointed 22 May 2024)
Mr A Murray	

Trustees as of the date the report was approved and/or during the reporting period.

Recruitment and Appointment of Board of Trustees

The Trustees of the charity are also Directors of the company for the purpose of company law. Under the requirements of the Memorandum and Articles of Association, one third of the members of the Board of Trustees must retire each year through voluntary retirement or on a rotational basis. Those retiring can seek re-election at the next Annual General Meeting.

Potential Trustees are identified through their association with Cornerstone, by recommendation, or by advertisement. Trustees currently include health care professionals and individuals with particular relevant skills and experience.

Key Management Personnel

Chief Executive	Hazel Brown
Director of Business Development	Jayne Findlay (left 31 March 2024)
Director of Delivery	Colin Phillips
Depute Director of Delivery (North)	Nikki O'Brien
Depute Director of Delivery (South)	Fiona Barrie Higgins (left 22 February 2024)
Director of Finance	Lynn Wallace
Head of Finance	Iain Kennedy (from 31 July 2023, left 23 May 2024)
Director of People and Culture	Lesley de Jager
Head of ICT and Digital Transformation	Adrian Todd
Head of Continuous Improvement & Learning	Gillian McPake (from 11 March 2024)

Organisational Structure

Cornerstone has a Board of Trustees who meet five times per year and are responsible to the strategic direction and overall governance of the charity. The Board of Trustees currently has 10 members from a variety of professional and other backgrounds relevant to the work of the charity, including a Trustee who is also an employee. The Chief Executive and other senior staff attend Board of Trustees and sub-committee meetings in an advisory capacity.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive and the Leadership Team, who are the key management personnel. The Chief Executive has overall responsibility for ensuring that Cornerstone delivers the services specified and that key performance indicators are met.

Trustee Induction and Training

Newly appointed Trustees are apprised of their role and responsibilities by the Chair of the Board of Trustees and the Chief Executive. In addition, the Chief Executive and the leadership team conduct in-depth Cornerstone induction sessions for new and existing Board of Trustees' members to update and refresh their knowledge of the organisation. Most Trustees are already familiar with the work of the charity having visited Cornerstone services. Both new and longer serving Trustees have regular opportunities to meet with people Cornerstone supports, families, carers, and staff and to visit services.

Additionally, new Trustees are invited and encouraged to meet with senior staff to familiarise themselves with the charity and the context within which it operates. The Chair of the Board of Trustees and the Chief Executive play a lead role in this.

Section 172 Statement

The Board of Trustees consider that through their strategic planning and decision making in the year ended 31 March 2024 they have acted in a way that is most likely to promote the success of the charity for the benefit of its stakeholders as a whole. This year's strategic planning process undertaken in June 2023 focused on the medium and long-term development of the charity including strengthening the involvement of the people we support as part of the Charter for Involvement. The Board of Trustees recognises the importance of stakeholder engagement and participation in the aims and achievements of the charity and will further this engagement in the forthcoming year.

The Board of Trustees has always, and continued during the year, to take account of the long-term consequences of decisions. This is particularly evident in the consideration and approval by the Board of contractual decisions made for services delivered by Cornerstone where it considers the impact of those decisions on our stakeholders.

Other stakeholders listed in section 172 include suppliers, customers and the community. Suppliers of standard goods and services are engaged through, and paid in accordance with, Cornerstone's standard procurement processes and terms and conditions. Cornerstone's employees are subject to terms and conditions of employment and working arrangements. Cornerstone recognises a trade union, Unison.

In January 2024, Cornerstone was the subject of a cyber-attack. Cornerstone recognised the potential impact of this on all stakeholders and took appropriate actions. Further information on this is provided at page 31 (article headed **IT resilience**).

Pay Policy for Trustees and Senior Staff

All Trustees are volunteers and give their time freely and no Trustee received remuneration for their governance role in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 12 and 27 of the accounts.

The pay of senior staff is reviewed annually by the Board of Trustees. The Trustees consider increases in conjunction with increases awarded to the wider staff group. In addition, the Trustees benchmark pay levels against those in other third sector organisations of comparable size and industry.

Employee Inclusion and Engagement

Cornerstone's recruitment and employment practices are inclusive and accessible: we are a Disability Confident employer, a SCQF Inclusive Recruiter, a Menopause Friendly Employer, and are Investors in People Silver accredited. Cornerstone welcomes applications from all sections of the community and actively seeks to increase the diversity of our workforce. All managers receive management training which covers inclusive recruitment practices, making reasonable adjustments, and supporting flexible working. Colleagues with health conditions or disabilities are further supported to succeed through free occupational health services and our employee assistance programme. Our fair and transparent pay structure alongside our inclusive work practices means that our 2023 median gender pay gap is 0% and our mean gender pay gap is -0.67%

Cornerstone has well-established employee communication and engagement channels. A weekly all-staff bulletin shares important updates, vacancies and training opportunities, and our all-staff TEAMS communication channel provides a forum for colleagues to comment or ask questions. We

voluntarily recognise UNISON as our union partners for consultation, engagement and communication purposes. The Director of People and Culture meets informally monthly with the convener and vice-conveners, and the wider executive team engages in formal consultations over pay, terms and conditions. In addition, the quarterly Fair Work Partnership Forum provides an opportunity for colleagues to contribute to shaping strategy and policy, reviewing and commenting on management proposals and giving insight into areas of priority for staff. Targeted colleague consultations, surveys and focus groups gather views on specific issues to shape policy decisions. The outputs of these activities are reported to the People and Culture Committee on a quarterly basis, and as appropriate to the full Board to inform and support decision making. Our Employee Trustee brings their unique perspective and experience to the Board of Trustees' discussions. Through harnessing employee voice in these ways we have made multiple improvements to our employment policies and practices throughout the 2023/24 financial year.

Related Parties

In so far as it is complementary with the charity's objectives, the charity is guided by local, Scottish and UK national policy of both Government and care regulators.

Cornerstone is a member of several national organisations who act as representative bodies for the sector. In addition, Cornerstone is also a member of local partnerships in a number of areas of operation, a number of local Chambers of Commerce and Third Sector interfaces.

Auditor

In accordance with the charity's Articles, a resolution proposing that RSM UK Audit LLP be appointed as auditors of the charity for the financial year 2024/25 will be put at a General Meeting.

Disclosure of Information to Auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The accounts were approved at the Board meeting on 4 September 2024 and signed on 7 November 2024 by:



Mr T Dinozzi
Trustee

Statement of Trustees' Responsibilities

The trustees (who are also directors of Cornerstone Community Care for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and financial statements in accordance with 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;

- State whether applicable UK Accounting have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Environment and sustainability

Streamlined Energy and Carbon Reporting

Environment and SECR compliance

We fully recognise our responsibility to protect the environment and we have a strong environmental policy, objectives, and guidelines in place which we review and update regularly. Cornerstone complies with all regulations covering the processing and disposal of toxic and non-toxic waste and uses qualified licensed contractors for the collection and disposal of waste where appropriate. We make every effort to keep our neighbours in the local community safe from any potential harm caused by our activities by closely managing our emissions and waste.

UK energy use

During the reporting period, Cornerstone used a total of 3,360,236kWh of energy. During the previous reporting period Cornerstone used a total of 3,687,659kWh of energy which is categorised as follows:

kWh Consumption	Year to 31 March 2024	Year to 31 March 2023
	kWh	kWh
Electricity	1,145,006	1,266,769
Gas combustion	1,617,462	1,756,546
Transport	597,768	664,344
Total	3,360,236	3,687,659

During the reporting period, Cornerstone emitted a total of 674.37 tonnes of CO²e. During the previous reporting period, Cornerstone emitted a total of 738.70 tonnes of CO²e which is categorised as follows:

Tonnes of CO ² e	Year to 31 March 2024	Year to 31 March 2023
	Tonnes of CO ² e	Tonnes of CO ² e
Electricity	243.12	268.97
Gas combustion	296.25	321.73
Transport	135.00	148.00
Total	674.37	738.70

Comparison of the current year 2023/24 figures with the prior year figures shows a decrease overall of 8.7% CO²e. Much of the decrease is because of fewer properties during the reporting year.

Energy usage for electricity and gas is the usage in our owned and leased properties and estimates of the energy usage based on the square footage of the properties or the number of beds in the case of care homes. The split between gas and electricity has been estimated based on the average non-domestic consumption in Scotland from 2018 to 2022 (2023 figures are not available yet).

The figures above for transport relates to staff use of privately owned vehicles for business use, where Cornerstone has reimbursed the cost of this mileage as well as estimates for the energy usage in the Cornerstone fleet of vehicles.

Cornerstone is aware of the definition of emission scopes and their reporting requirements under GHG protocol. Plans have been put in place to enable reporting under these protocols going forward.

Energy efficiency action

We are committed to energy efficiency and have a number of initiatives aimed at reducing our energy usage where possible. For instance, procuring electric vehicles where appropriate, unifying our energy supply contracts, operating on a hybrid basis with staff working from home and in the office to help reduce office running costs as well as energy consumption from travel to and from offices.

Intensity ratio and methodologies

The annual quantity of emissions in tonnes of carbon dioxide equivalent (CO²e) was 674.37 tonnes (738.7 tonnes in 2022/23) and decrease of 8.7%. This equates to 0.8 tonnes per person (0.7 tonnes per person in 2022/23) being supported by Cornerstone. Although the annual quantity of emissions has decreased, the number of people being supported by Cornerstone has also decreased, which has increased the percentage tonnes per person.

GHG Protocol

Cornerstone is unable at this point to calculate its footprint in accordance with the Greenhouse Gas (GHG) protocol and Environmental Reporting Guidelines. Cornerstone has plans in place to address this which include appointment of a specialist utilities company.

Independent Auditor's Report to the Trustees and Members of Cornerstone Community Care

Opinion

We have audited the financial statements of Cornerstone Community Care (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities including income and expenditure account, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2024 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We have been appointed auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with regulations made under those Acts.

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 the 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 annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the directors' report and strategic report prepared for the purposes of company law and included within the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report and the strategic report, included within the Trustees' Report, 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 or the strategic report, included within the Trustees' Report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 55, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the charitable company operates in and how the charitable company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Charities SORP, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and undertaking a detailed disclosure checklist.

The most significant laws and regulations that have an indirect impact on the financial statements are the Data Protection Act 2018, the Disclosure (Scotland) Act 2020, the Social Work (Scotland) Act 1968, the Public Services Reform (Scotland) Act 2010, the Social Care and Social Work Improvement Scotland (Requirements for Care Services) Regulations 2011, the Health and Care (Staffing) (Scotland) Act 2019, and the Regulation of Care (Scotland) Act 2001. We inquired of management in respect of any breaches in respect of the above and reviewed correspondence with and reports from regulatory authorities such as the Care Inspectorate and the Information Commissioner's Office.

The audit engagement team identified the risk of management override of controls and cut off, completeness and existence of income as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates applied in the preparation of the financial statements, examining samples of transactions and grant awards both before and after the period end, and employing use of data analytics techniques to trace through income transactions through to eventual cash receipt.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made exclusively to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charity's 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 charity, its members as a body, and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The accounts were approved at the Cornerstone Board meeting on 4 September 2024 and signed on 7 November 2024 by:

Kelly Adams

KELLY ADAMS (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor

Chartered Accountants
Third Floor
2 Semple Street
Edinburgh
EH3 8BL

RSM UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

07/11/24

Statement of financial activities including income and expenditure account For the year ended 31 March 2024

	Notes	2024			2023		
		Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income from:							
Donations and legacies	3	13,714	315,678	329,392	39,406	598,089	637,495
Charitable activities	4	797,686	47,860,917	48,658,603	717,202	47,619,977	48,337,179
Other trading activities	5	26,990	-	26,990	10,064	-	10,064
Investments	6	105,589	-	105,589	23,755	-	23,755
Total income		<u>943,979</u>	<u>48,176,595</u>	<u>49,120,574</u>	<u>790,427</u>	<u>48,218,066</u>	<u>49,008,493</u>
Expenditure on:							
Raising funds	7	<u>213,358</u>	<u>90,760</u>	<u>304,118</u>	<u>104,967</u>	<u>197,752</u>	<u>302,719</u>
Charitable activities - Charitable Expenditure	8	<u>161,876</u>	<u>48,164,230</u>	<u>48,326,106</u>	<u>153,637</u>	<u>47,048,427</u>	<u>47,202,064</u>
Total charitable expenditure		<u>161,876</u>	<u>48,164,230</u>	<u>48,326,106</u>	<u>153,637</u>	<u>47,048,427</u>	<u>47,202,064</u>
Total expenditure		<u>375,234</u>	<u>48,254,990</u>	<u>48,630,224</u>	<u>258,604</u>	<u>47,246,179</u>	<u>47,504,783</u>
Net income/(expenditure)		568,745	(78,395)	490,350	531,823	971,887	1,503,710
Gross transfers between funds	22 & 23	(179,734)	179,734	-	989,389	(989,389)	-
Net movement in funds		389,011	101,339	490,350	1,521,212	(17,502)	1,503,710
Opening fund balances		6,511,377	320,311	6,831,688	4,990,165	337,813	5,327,978
Closing fund balances		<u><u>6,900,388</u></u>	<u><u>421,650</u></u>	<u><u>7,322,038</u></u>	<u><u>6,511,377</u></u>	<u><u>320,311</u></u>	<u><u>6,831,688</u></u>

The statement of financial activities includes all gains and losses recognised this year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance sheet

For the year ended 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	15		4,026,393		4,113,040
Current assets					
Debtors	16	5,530,444		4,721,893	
Cash at bank and in hand		6,547,031		6,190,266	
		<u>12,077,475</u>		<u>10,912,159</u>	
Creditors: amounts falling due within one year	18	<u>(7,781,830)</u>		<u>(7,574,144)</u>	
Net current assets			4,295,645		3,338,015
Total assets less current liabilities			8,322,038		7,451,055
Creditors: amounts falling due after more than one year	19		<u>(1,000,000)</u>		<u>(619,367)</u>
Net assets			<u><u>7,322,038</u></u>		<u><u>6,831,688</u></u>
Income funds					
Restricted funds	22		421,650		320,311
Unrestricted funds	23		6,900,388		6,511,377
			<u><u>7,322,038</u></u>		<u><u>6,831,688</u></u>

The financial statements were approved and authorised for issue by the Board of Trustees on 4 September 2024 and were signed on its behalf on 7 November 2024 by:



Mr T Dinozzi
Trustee

Company Registration No. SC070762

Statement of cash flows

For the year ended 31 March 2024

Notes	2024		2023	
	£	£	£	£
Cash flows from operating activities				
Cash generated from operations	28	306,643		2,004,545
Investing activities				
Purchase of tangible fixed assets		(27,210)		(17,013)
Proceeds/(loss) on disposal of tangible fixed assets		-		560,660
Interest received		105,589		23,755
Net cash generated from/(used in) investing activities		78,379		567,402
Financing activities				
Proceeds of new bank loans		500,000		823,950
Repayment of bank loans		(528,257)		(571,315)
Net cash generated from/(used in) financing activities		(28,257)		252,635
Net increase in cash and cash equivalents		356,765		2,824,582
Cash and cash equivalents at beginning of year		6,190,266		3,365,684
Cash and cash equivalents at end of year		<u>6,547,031</u>		<u>6,190,266</u>

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

Charity information

Cornerstone Community Care is a private company limited by guarantee incorporated in Scotland. The registered office is The Doges Studios, Templeton Business Centre, 62 Templeton Street, Glasgow, G40 1DA.

1.1. Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2. Going concern

At the time of approving the financial statements, the Trustees have assessed of the charity's prospects and viability by means of budget and forecast review. Based on this assessment the Trustees have formed a judgement, at the time of approving the financial statements, that there are no material uncertainties that cast doubt on the charity's going concern status and that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for at least twelve months from the date of approval of the financial statements. The Trustees therefore consider it appropriate to adopt the going concern basis of accounting in preparing its financial statements.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Transfers are made from Unrestricted funds to Designated funds to account for net fixed asset movements, related loan movements and release of property grant funds in the period.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Notes to the financial statements (continued)

1.4. Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants, where entitlement is not conditional on the delivery of a specific performance by the organisation, are recognised when the organisation becomes unconditionally entitled to the grant.

Where there are performance related conditions attached to any grants or donations, income is recognised when the conditions have been met or when meeting the conditions is within the organisation's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. Where a grant condition allows for the recovery of any unexpended grant, a liability is recognised when repayment becomes probable.

Where there are terms placed on income that limit the organisation's discretion over how that income can be used, that income is shown as restricted income in the accounts.

Fees receivable for care services are accounted for in the period in which the service is provided.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Investment income is included when receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 9.

Notes to the financial statements (continued)

1.6. Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Property	Over 50 years
Property improvements	Over 3 years
Fixtures and fittings	Over 3 years
Motor vehicles	Over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the charitable company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in SoFA.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in SoFA.

1.8. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Notes to the financial statements (continued)

1.9. Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Concessionary Loans

Borrowings include a loan from Social Investment Scotland which has a rate of interest below market rate. As Cornerstone is a Public Benefit Entity; it has applied FRS 102.34 and holds these concessionary loans at cost and are not discounted'

1.10. Employee benefits

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11. Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12. Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SoFA on a straight line basis over the lease term.

Notes to the financial statements (continued)

2. Critical accounting estimates and judgements

In the application of the charity'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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Property valuation

Trustees estimate the carrying value of property to the best of their ability based on a previous valuation, also taking into account previous experience and knowledge of the local area.

Provisions

Cornerstone holds provisions on its balance sheet based on an estimate of where a surplus might be identified. The trustees regularly monitor these provisions taking into account previous experience and knowledge of local areas and contractual obligations.

3. Donations and legacies

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Donations	13,714	37,016	50,730	39,406	21,829	61,235
Scottish Government	-	169,983	169,983	-	452,102	452,102
Donated goods and services	-	67,529	67,529	-	9,105	9,105
Trusts and other funders	-	41,150	41,150	-	115,053	115,053
	<u>13,714</u>	<u>315,678</u>	<u>329,392</u>	<u>39,406</u>	<u>598,089</u>	<u>637,495</u>

Notes to the financial statements (continued)

4. Charitable activities income

	2024	2023
	Charitable Income £	Charitable Income £
Operations	43,536,490	43,618,591
Employment & training	38,500	135,161
Children & family services	2,036,010	1,673,569
Self directed support	2,238,909	2,210,094
Social firm activity	-	19,468
Rental income	738,702	595,433
Other income	69,992	84,863
	<u>48,658,603</u>	<u>48,337,179</u>
Analysis by fund		
Unrestricted funds	797,686	717,202
Restricted funds	<u>47,860,917</u>	<u>47,619,977</u>
	<u>48,658,603</u>	<u>48,337,179</u>

5. Other trading activities income

	2024	2023
	Unrestricted Funds £	Unrestricted Funds £
Fundraising events	<u>26,990</u>	<u>10,064</u>

6. Investments income

	2024	2023
	Unrestricted Funds £	Unrestricted Funds £
Interest receivable	<u>105,589</u>	<u>23,755</u>

Notes to the financial statements (continued)

7. Raising funds expenditure

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<u>Cost of voluntary income</u>						
Premises costs	-	-	-	68	149	217
Sundry costs	6,675	51,764	58,439	47,374	104,465	151,839
Staff costs	5,028	38,996	44,024	42,237	93,138	135,375
Cost of voluntary income	<u>11,703</u>	<u>90,760</u>	<u>102,463</u>	<u>89,679</u>	<u>197,752</u>	<u>287,431</u>
<u>Fundraising events</u>						
Premises costs	-	-	-	12	-	12
Sundry costs	115,011	-	115,011	8,076	-	8,076
Staff costs	86,644	-	86,644	7,200	-	7,200
Cost of fundraising	<u>201,655</u>	<u>-</u>	<u>201,655</u>	<u>15,288</u>	<u>-</u>	<u>15,288</u>
	<u>213,358</u>	<u>90,760</u>	<u>304,118</u>	<u>104,967</u>	<u>197,752</u>	<u>302,719</u>

Notes to the financial statements (continued)

8. Charitable activities expenditure

	2024	2023
	Charitable Expenditure £	Charitable Expenditure £
Staff costs	39,557,929	38,947,921
Premises costs	1,327,260	1,269,318
Catering	145,543	140,593
Donated goods and services	3,992	9,105
Sundry costs	3,320,863	3,066,113
	<u>44,355,587</u>	<u>43,433,050</u>
Share of support costs (see note 9)	3,840,756	3,653,523
Share of governance costs (see note 9)	129,763	115,491
	<u>48,326,106</u>	<u>47,202,064</u>
	<u>48,326,106</u>	<u>47,202,064</u>
Analysis by fund		
Unrestricted funds	161,876	153,637
Restricted funds	48,164,230	47,048,427
	<u>48,326,106</u>	<u>47,202,064</u>

9. Support costs

	2024			2023		
	Support costs £	Governance costs £	Total £	Support costs £	Governance costs £	Total £
Staff costs	2,348,592	-	2,348,592	2,360,779	-	2,360,779
Premises costs	396,910	-	396,910	264,101	-	264,101
Catering	2,617	-	2,617	7,875	-	7,875
Sundry costs	1,092,637	-	1,092,637	1,020,768	-	1,020,768
Auditor's remuneration	-	59,940	59,940	-	105,000	105,000
Other governance costs	-	69,823	69,823	-	10,491	10,491
	<u>3,840,756</u>	<u>129,763</u>	<u>3,970,519</u>	<u>3,653,523</u>	<u>115,491</u>	<u>3,769,014</u>
Analysed between Charitable activities	<u>3,840,756</u>	<u>129,763</u>	<u>3,970,519</u>	<u>3,653,523</u>	<u>115,491</u>	<u>3,769,014</u>

Notes to the financial statements (continued)

10. Net movement in funds

	2024	2023
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	113,857	128,378
Land and buildings lease costs	274,872	306,901
Plant and machinery lease costs	136,918	109,587
Interest and similar charges payable	30,120	43,306
Audit of the annual accounts	59,940	96,000
Other non-audit services	-	9,000

11. Auditor's remuneration

The analysis of auditor's remuneration is as follows:

	2024	2023
	£	£
Audit of the annual accounts	59,940	96,000
Other services to the charity		
Other non-audit services	-	9,000
Total auditors remuneration	59,940	105,000

12. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from their duties as trustees of the charity during the current and prior year.

There is 1 (2022/23: 2) employee trustee who was appointed as trustee of the charity in 2017. They received the following remuneration as employees of the charity, A. Forbes received a salary of £34,401 (2022/23: £29,835) and employer pension contributions of £1,063 (2022/23: £658).

Travel and subsistence costs of £122 (2022/23: £323) in total were reimbursed to 1 (2022/23: 2) trustee.

Notes to the financial statements (continued)

13. Employees

The average monthly number of employees during the year was 1,790 (2022/23: 1,883)

	2024	2023
	Number	Number
Support staff	1,399	1,480
Training and SVQ staff	12	15
Office and administration staff	83	76
Relief staff	296	312
Total	<u>1,790</u>	<u>1,883</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	37,066,498	36,969,733
Social security costs	3,059,112	2,990,349
Other pension costs	973,981	1,006,147
Agency costs	937,598	485,046
	<u>42,037,189</u>	<u>41,451,275</u>

Included in staff costs noted above, are redundancy costs of £87,747 (2022/23: £32,433) with 9 employees being made redundant in the year (2022/23: 5).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £732,769 (2022/23: £603,265).

Banding

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,000 - £69,999	3	2
£70,000 - £79,999	-	1
£80,000 - £89,999	3	-
£90,000 - £99,999	-	1
£100,000 to £109,999	1	-
£110,000 to £119,999	-	-
£120,000 to £129,999 *	<u>1</u>	<u>-</u>

*During the year to 31 March 2024, an executive director's remuneration increased due to the severance package included in the termination agreement, which compensates for the early end of their contract and potential loss of future earnings. This person is included in key management personnel.

14. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Notes to the financial statements (continued)

15. Tangible fixed assets

	Property £	Property improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2023	5,695,443	617,279	218,574	18,335	6,549,631
Additions	-	-	-	27,210	27,210
Disposals	-	(132,915)	(49,611)	-	(182,526)
At 31 March 2024	<u>5,695,443</u>	<u>484,364</u>	<u>168,963</u>	<u>45,545</u>	<u>6,394,315</u>
Depreciation and impairment					
At 1 April 2023	1,608,740	592,174	217,342	18,335	2,436,591
Depreciation charged in the year	94,136	18,489	1,232	-	113,857
Eliminated in respect of disposals	-	(132,915)	(49,611)	-	(182,526)
At 31 March 2024	<u>1,702,876</u>	<u>477,748</u>	<u>168,963</u>	<u>18,335</u>	<u>2,367,922</u>
Carrying amount					
At 31 March 2024	<u>3,992,567</u>	<u>6,616</u>	<u>-</u>	<u>27,210</u>	<u>4,026,393</u>
At 31 March 2023	<u>4,086,703</u>	<u>25,105</u>	<u>1,232</u>	<u>-</u>	<u>4,113,040</u>

Property was independently valued for impairment purposes as at 04 February 2022 by Ken Topping (BSc) MRICS and Katie Craig (BSc) MRICS of DM Hall LLP. The valuation was carried out on a market value basis with the benefit of tenancies/contracts in place. There has been no independent valuation for impairment purposes carried out in the financial year to 31 March 2024.

16. Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	3,418,920	2,697,817
Accrued income	1,894,179	1,852,060
Other debtors	7,336	7,122
Prepayments	210,009	164,894
	<u>5,530,444</u>	<u>4,721,893</u>

17. Loans

	Notes	2024 £	2023 £
Other loans		<u>1,000,000</u>	<u>1,028,257</u>
Payable within one year	18	-	408,890
Payable after one year	19	<u>1,000,000</u>	<u>619,367</u>

Notes to the financial statements (continued)

17. Loans (continued)

	2024	2023
	£	£
Loan commitments measured at cost less impairment		
Due in one year or less or on demand	-	408,890
Due in more than one year but not more than two years	-	17,367
Due in more than two years but not more than five years	440,926	188,852
Due in more than five years	559,074	413,148
	<u>1,000,000</u>	<u>1,028,257</u>

17. Loans (continued)

During 2008 a loan of £300,000 was advanced by the Royal Bank of Scotland towards the building of a new house at Maud. The loan is secured by a Standard Security over the property at Maud. The loan is repayable over 300 monthly payments, commencing one month after the loan was drawn. The loan bears interest at 1.95% above the Bank's base rate. The loan was repaid in full on 05 May 2023. The amount outstanding at 31 March 2024 was £nil (2022/23: £126,000).

During 2014 a loan of £200,000 was advanced by the Royal Bank of Scotland towards the building of a property at Portlethen. The loan is secured by a Standard Security over the property at Portlethen. The loan is repayable over 59 equal payments commencing one month after the loan was drawn and a final instalment sufficient to repay the outstanding balance in full. The loan was refinanced during the 2021 financial year. The loan now bears interest at 2.25% above the Bank's base rate. The loan was repaid in full on 05 May 2023. The amount outstanding at 31 March 2024 was £nil (2022/23: £29,657).

During 2016 a loan of £600,000 was advanced by the Royal Bank of Scotland towards the building of a new house at Dumbarton. The loan is secured by a Standard Security over the property at Dumbarton. The loan is repayable over 120 equal payments commencing one month after the loan was drawn. The loan bears interest at 2.62% over the Bank's base rate. The loan was refinanced in the financial year to 31 March 2023 and then repaid in full on 05 May 2023. The amount outstanding at 31 March 2024 was £nil (2022/23: £323,950).

During 2017 a loan of £500,000 was advanced by the Big Issue Social Enterprise Investment Fund. The loan is secured by a floating charge. The loan is repayable over 60 monthly payments, commencing two years after the loan was drawn. The loan bears interest at 8.00%. The loan was repaid in full on 18 October 2023. The amount outstanding at 31 March 2024 was £nil (2022/23: £48,650).

On 8 August 2022 a loan of £1,000,000 was advanced by Social Investment Scotland Ltd and £500,000 of this was drawn down on that date. A further drawdown of £500,000 was made on

29 August 2023. The loan is repayable over 104 monthly payments, commencing 60 months after the loan was drawn. The loan bears interest at 3.00%. The amount outstanding at 31 March 2024 was £1,000,000 (2022/23: £500,000).

The Royal Bank of Scotland also has a bond and floating charge over all monies and undertakings since 2006.

The Big Issue Social Enterprise Investment Fund loan is also secured by a bond and floating charge, ranking behind the Royal Bank of Scotland.

Other securities

There are securities in place over properties owned in Maud, New Deer, and Renton in relation to capital grants awarded to Cornerstone Community Care in prior years. There is also a security in place over a property owned in Airdrie in relation to restrictions on the purchaser if the property is to be sold by Cornerstone Community Care in the future.

Notes to the financial statements (continued)

18. Creditors

Amounts falling due within one year:

		2024	2023
	Notes	£	£
Borrowings	17	-	408,890
Other taxation and social security		609,744	571,819
Deferred income	20	10,808	182,806
Trade creditors		223,420	192,926
Other creditors		472,644	460,753
Accruals		6,465,214	5,756,950
		<u>7,781,830</u>	<u>7,574,144</u>

19. Creditors

Amounts falling due after more than one year:

		2024	2023
	Notes	£	£
Borrowings	17	<u>1,000,000</u>	<u>619,367</u>

20. Deferred income

		2024	2023
	Notes	£	£
Other deferred income		10,808	182,806
Deferred income is included within:			
Current liabilities	18	10,808	182,806
Movements in the year:			
Deferred income at 1 April 2023		182,806	215,158
Released from previous periods		(182,806)	(215,158)
Resources deferred in the year		<u>10,808</u>	<u>182,806</u>
Deferred income at 31 March 2024		<u>10,808</u>	<u>182,806</u>

Notes to the financial statements (continued)

21. Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £973,981 (2022/23: £911,961).

22. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in Funds								
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
Operations and other services	-	47,619,977	(43,477,166)	(4,142,811)	-	47,860,917	(48,164,230)	303,313	-
General fund	337,813	598,089	(3,769,013)	3,153,422	320,311	315,678	(90,760)	(123,579)	421,650
	<u>337,813</u>	<u>48,218,066</u>	<u>(47,246,179)</u>	<u>(989,389)</u>	<u>320,311</u>	<u>48,176,595</u>	<u>(48,254,990)</u>	<u>179,734</u>	<u>421,650</u>

Restricted funds are created when income is received either for a particular area or purpose, the use of which is restricted to that area or purpose. Transfers are made from the unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

Purpose of restricted funds

Operations – Funds used to support individuals to live a valued life in their own homes.

General – Represents fundraising monies restricted for particular purposes.

Notes to the financial statements (continued)

23. Unrestricted funds

	Movement in Funds								Balance at 31 March 2024 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
General unrestricted funds	758,516	688,126	(130,226)	1,757,877	3,074,293	943,979	(261,377)	(392,696)	3,364,199
Designated fixed asset NBV fund	4,157,830	-	(111,346)	(488,962)	3,557,522	-	(96,825)	27,213	3,487,910
Designated loan creditor fund	(775,622)	-	-	(252,635)	(1,028,257)	-	-	28,257	(1,000,000)
Designated project cost fund	-	-	-	-	-	-	-	509,793	509,793
Designated training surplus funds	250,000	102,301	-	-	352,301	-	-	(352,301)	-
Designated property grants funds	599,441	-	(17,032)	(26,891)	555,518	-	(17,032)	-	538,486
	<u>4,990,165</u>	<u>790,427</u>	<u>(258,604)</u>	<u>989,389</u>	<u>6,511,377</u>	<u>943,979</u>	<u>(375,234)</u>	<u>(179,734)</u>	<u>6,900,388</u>

Transfers are made from Unrestricted funds to Designated funds to account for net fixed asset movements, related loan movements and release of property grant funds in the period.

Purpose of designated funds

Fixed Asset NBV Fund – Funds held in relation to the tangible fixed asset carrying value.

Loan Creditor Fund – Deficit funds in relation to the total loans due to be repaid by Cornerstone Community Care. Social Investment Scotland Revenue Fund – Remaining cash held in relation to the Social Investment Scotland loan. The loan term is 10 years from 2022.

Project Cost Fund – funds held for planned IT projects in furtherance of our strategic aims. Projects are scheduled to be carried out during 2024/25.

Property Grants Fund – Funds held in relation to the tangible fixed asset carrying value specific to the value purchased with capital grants, which are excluded from the Fixed Asset NBV Fund above. These are released over 50 years.

Notes to the financial statements (continued)

24. Analysis of net assets between funds

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	4,026,393	-	4,026,393	4,113,040	-	4,113,040
Current assets	3,873,995	421,650	4,295,645	3,017,704	320,311	3,338,015
Long term liabilities	(1,000,000)	-	(1,000,000)	(619,367)	-	(619,367)
	<u>6,900,388</u>	<u>421,650</u>	<u>7,322,038</u>	<u>6,511,377</u>	<u>320,311</u>	<u>6,831,688</u>

25. Operating lease commitments

	2024		2023	
	Land & buildings £	Other £	Land & buildings £	Other £
Within one year	296,219	70,370	260,678	29,856
Between two and five years	812,584	70,469	556,801	3,200
In over five years	276,168	-	134,504	-
	<u>1,384,971</u>	<u>140,839</u>	<u>951,983</u>	<u>33,056</u>

26. Related party transactions

There were no related party relationships and no disclosable related party transactions during the year (2022/23: £Nil).

27. Limited by Guarantee

The company is limited by guarantee not exceeding £1 per member. At 31 March 2024 there were 22 members (2022/23: 22).

Notes to the financial statements (continued)

28. Cash generated from operations

	2024	2023
	£	£
Surplus for the year	490,350	1,503,710
Adjustments for:		
Investment income recognised in statement of financial activities	(105,589)	(23,755)
Depreciation of tangible fixed assets	113,857	128,378
(Gain)/loss on disposal of tangible fixed assets	-	(27,794)
Movements in working capital:		
(Increase)/decrease in debtors	(808,551)	(747,321)
Increase/(decrease) in creditors	788,574	1,203,679
(Decrease)/increase in deferred income	(171,998)	(32,352)
Cash generated from operations	<u>306,643</u>	<u>2,004,545</u>

29. Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	6,190,266	356,765	6,547,031
Loans falling due within one year	(408,890)	408,890	-
Loans falling due after more than one year	(619,367)	(380,633)	(1,000,000)
	<u>5,162,009</u>	<u>385,022</u>	<u>5,547,031</u>

30. Funds held for beneficiaries

The charity acted as custodian of beneficiary bank accounts during the year. These bank accounts are maintained separately to those of the charity's own bank accounts and there are arrangements in place to ensure these are reconciled and reviewed regularly. The total of these bank accounts at 31 March 2024 is £340,715 which is included within the cash at bank and in hand reporting on the balance sheet.

Thanks

Reading through this annual report I feel privileged and humbled to be the chair of Cornerstone. I hope like me you have been moved and inspired by the many positive stories of transformation. It is a testament to all those involved that this has been achieved during a year where the pressures on the social care sector have been unprecedented.

This is a team effort and starts with the people we support who have once again granted us the privilege of sharing their lives. They have made what we do worthwhile and the support of their families and friends has enhanced the variety of services which we have been able to provide. They have partnered with our committed staff who, over the year have shown themselves to be professional, with a real heart for people and bringing improvement to people's lives. They all deserve a huge thank you.

Our current strategic plan placed a big emphasis on achieving stability and sustainably. As a Board of Trustees and working with the Executive Leadership Team we have been delighted to see more steps being taken towards this aim. We are confident that the steps taken over the past year have given us a good base to face the future. However we appeal to our funders that this future may not be viable without the true cost of care being reflected in our funding packages.

I must extend sincere thanks to all those who worked so tirelessly in the face of the cyber-attack. This was a hugely challenging time for the whole organisation but without the input of the IT Team and others the impact would have been far greater.

We can do so much more through the generosity of our supporters and sponsors, and we thank them all for their commitment to Cornerstone over the past year.

There is so much to celebrate about Cornerstone and on behalf of the Board of Trustees I send heartfelt thanks to all those who have made this possible.



Peter Bailey, Chair

With special thanks to:

Aberdeen Football Club
– Aberdeen for All

Vicki Barry

B&Q Foundation

BBC Children in Need

CNOOC International

CNR International

Communities Mental Health and
Wellbeing Fund (Scottish Borders)

Communities Mental Health and
Wellbeing Fund (North Lanarkshire)

Lesley de Jager

Marc Eddie in memory
of Shaun Eddie

EnQuest

Flexible Workforce

Development Fund

Friends and Family of Trevor Hollett

Masson Glennie

Genelle and Liam Harkins

Gordon Henderson

Inspiring Scotland

Inverallochy Rathan East Church

John Clark Motor Group

John Gordon Charitable Fund

Mrs JT Isles Denny's Charitable Trust

Anne Lee

Stephen Lynch

Wendy Toner in memory
of Sandy MacGillivray

Jim MacPherson

Angus & Shona McNicoll
in memory of Heather McNicoll

Claire Milne

Keith Mitchell

Primary and Social
Care Wellbeing Fund

Rachel Ramsay

Alice Sawyer

The Scottish Government

Ina Scott Sutherland Charitable Trust

Shared Care Scotland

W.A. Cargill Charitable Trust

Voluntary Sector Development Fund

Workplace Equality Fund

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Scottish Charity No SC004780. Company No. SC070762. The company is registered in Scotland as Cornerstone Community Care operating as Cornerstone, with registered office The Doges Studios, Templeton Business Centre, 62 Templeton Street, Glasgow, G40 1DA.