

**CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND  
(A Company Limited by Guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2021**

# CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

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## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### CHARITABLE COMPANY INFORMATION

<b>Board of Directors</b>	H J Brown R J H Culley (appointed 10 September 2020) A Currie (resigned 2 March 2021) V A Dickenson M Dorchester – Vice-convener G Dow J G Gillespie L Gray – Treasurer T Halpin (resigned 10 September 2020) M Hayes N J Henderson S S Kelly C D MacGregor (appointed 10 September 2020) T K McFall (appointed 6 May 2020) L McGrath A S Miller (appointed 1 April 2021) M Ramsay (resigned 10 September 2020) N A Richardson S J Smith A J Smyth A L Wood – Convener
<b>Chief Executive Officer</b>	A Gunner Logan
<b>Secretary</b>	A Gunner Logan
<b>Company Number</b>	SC279913
<b>Scottish Charity Number</b>	SC029199
<b>Registered Office and Principle Address</b>	Norton Park 57 Albion Road Edinburgh EH7 5QY
<b>Auditors</b>	Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD
<b>Bankers</b>	The Royal Bank of Scotland plc 36 St Andrew Square Edinburgh EH2 2YB

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

## **DIRECTORS' REPORT**

The Board of Directors present their report and financial statements for the year ended 31 March 2021.

### **CCPS mission**

CCPS exists to identify, represent, promote and safeguard the interests of third sector and not-for-profit social care and support providers in Scotland, so that they can maximise the impact they have on meeting social need.

### **CCPS aims**

CCPS aims and objectives are articulated using a logic model approach. Our ultimate objective is to ensure that people supported by third sector organisations in Scotland receive the support they need to fulfil their potential and enjoy a better quality of life, and in pursuance of this, we seek to achieve the following high-level outcomes:

- Voluntary sector care and support provision is sustainable
- Voluntary sector providers deliver high quality, personalised care and support
- Voluntary sector providers lead in innovation in service design, planning and commissioning
- Voluntary sector providers are key strategic partners in local and national policy and planning structures
- Voluntary sector providers operate within a policy and practice environment that reflects the principles of the Christie Commission.

These are supported by a more detailed set of outcomes relating to the operational concerns of our membership, including workforce development; improved commissioning and procurement; proportionate regulation and scrutiny; greater partnership working; and development of our capacity to contribute to and influence the policy landscape.

Finally, CCPS aims to ensure that the organisation itself is run effectively and efficiently to support the achievement of its outcomes.

### **Activities overview 2020-21**

Just seven working days before the beginning of the reporting year 2020-21, the UK and Scottish Governments announced a national "lockdown" in response to the outbreak of the COVID-19 pandemic.

More or less all our planned activity for the year was suspended and our entire organisation was repurposed to respond to the pandemic. The team moved swiftly to ensure that our members were appropriately supported to meet the considerable and complex challenges they experienced in their efforts to maintain high quality services to the people who rely on them.

As well as the immediate and ongoing response to the pandemic itself, we put a significant amount of time, resource and effort into our contribution to a series of initiatives aimed at recovery and renewal, not least the Independent Review of Adult Social Care led by Derek Feeley, announced on 1<sup>st</sup> September 2020.

Our organisation had to make significant changes to its own way of working in order to continue to be effective. Our governance requirement (including the 2020 AGM and Board meetings) were fulfilled by holding meetings online, in accordance with provisions confirmed by the Office of the Scottish Charity Regulator (OSCR); and following government guidance, the entire team moved to remote working at home and remained there for the full duration of the year, with one or two exceptions where attendance at the office was required (and safe). The adaptability, resilience and commitment of our staff has been exceptional: measures taken over recent years to promote and develop team working and collaboration has paid enormous dividends and we have experienced a very powerful sense of all being 'in it together'.

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

### **DIRECTORS' REPORT**

#### **Activities overview 2020-21 (continued)**

All staff were properly equipped with appropriate technology to work at home, and a range of measures put in place to support staff wellbeing. We remained acutely aware throughout the year that our people were not just working at home in a crisis: we were in a crisis, at home, trying to work.

We have also remained very much aware of the hundreds of thousands of lives lost to COVID-19; of the impact the virus has had on those who have contracted it and those who care for them; and of the enormous toll that this has taken on all the organisations involved in providing care & support; on our staff, their families & their communities; and on the people we all work to support. We must be vigilant about the continuing impact on our people and our organisations in the months and perhaps years to come.

#### **Membership & funding**

CCPS membership grew this year as more organisations sought to access the benefits of a collective response to the crisis and the value of sharing information and experience with peers. We anticipate further growth in 2021-22.

We continued to benefit from significant levels of financial support from the Scottish Government, including grants for the work of the Housing Support Enabling Unit (HSEU), which we host in partnership with the Scottish Federation of Housing Associations (SFHA); the CCPS Workforce Development Network; the Criminal Justice Voluntary Sector Forum (CJVSF) hosted by CCPS; our core programme of work on commissioning, procurement and self-directed support; and our work to support the sector with digital transformation.

CCPS also benefited from a continuing grant awarded by the Corra Foundation to support our work on policy development associated with the Children and Young People (Scotland) Act and the National Third Sector GIRFEC Project.

CCPS is grateful to all its funders for their continuing interest in and support for our work.

Our staff team remained fairly stable although in November 2020, our Deputy Director (Dee Fraser) moved on after nine years to become Chief Executive of IRISS (Institute for Research & Innovation in Social Services). We subsequently engaged senior associate and consultancy support to support our Chief Executive Officer, as well as engaging associates in a number of other areas in order to ensure that we maintained our capacity to support members during this period of exceptional pressure.

#### **Achievements and performance**

As noted above, our planned activity for this year was suspended following the outbreak of COVID-19. Our performance reporting has therefore differed from the format adopted in previous years, where we have generally reported on performance against an agreed plan.

The CCPS Directors have nonetheless agreed clear sets of priorities with the Chief Executive Officer at regular intervals and have received, throughout the year, detailed reports on activity and outcomes, both through the CCPS Board and across the committee structure. For the purposes of this report, we present these matters against the same three broad categories as those received by the board: COVID-19 pandemic response; recovery, renewal & reform; and 'business as usual'.

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

### **DIRECTORS' REPORT**

#### **Achievements and performance (continued)**

##### ***COVID-19 pandemic response***

Since the start of the COVID-19 pandemic in early 2020, the CCPS Board and staff team have been working intensively to support members in managing their response.

Our first step was to establish a new online interactive member communications channel where we posted daily (sometimes hourly) updates and information, and encouraged feedback, information sharing and peer support. We further developed this online 'offer' by introducing a weekly webinar meeting to which all members and staff were invited. This provided a planned but open agenda, and updates on progress from partners including the Scottish Government and COSLA. Attendance has been consistently high for several months now, and the online format has enabled CCPS to hear and gather views and concerns rapidly and feed these back to appropriate agencies. It is likely that CCPS will continue to use this platform into the post-pandemic future.

Our hosted Criminal Justice Voluntary Sector Forum set up a similar online forum for justice organisations to help them stay to stay in touch and to collate information that needed to be shared with national partners. Throughout the pandemic, CJVSF acted as a conduit for information to the voluntary sector and the justice sector as a whole, sharing briefings, updates and information online and creating and maintaining dedicated web resources with up to date information on the latest COVID-19 developments relating to the voluntary sector working in justice.

We made sure that third sector providers were represented on the extensive number of formal and informal COVID-19-related working groups and forums established by the Scottish Government (and others), including the PRASCG (Pandemic Response Adult Social Care Group) and the Health & Social Care Remobilisation & Recovery Group chaired by the Cabinet Secretary, so that we were able to contribute to discussion and decision making and feed intelligence back to members.

With respect to children's services, CCPS was active from the start in the Collective Leadership Group (CLG), a strategic forum co-chaired by Scottish Government and COSLA, created to monitor and respond to the impact of the pandemic on children and families. Through our CCPS children's services committee, we helped to identify and seek resolution by the CLG of a range of practical and operational issues faced by children's services providers during the pandemic. In particular, and in keeping with our support for the Promise recommendations, we strongly advocated for the importance of family support services to help families manage through and after the pandemic. As a result of our collective efforts, the CLG set up a specific sub-group and adopted a blueprint, drafted together with CCPS and other stakeholders, for delivery of enhanced holistic universal family support.

Throughout the pandemic, new issues and challenges have emerged. CCPS has had to be both nimble and flexible in its response, and in its support for members. We have regularly reviewed our 'offer' to members, changing and developing in order to continue to meet their needs.

We have taken a proactive, positive and constructive approach, working in a collaborative way with colleagues and partner agencies.

Over the year, individual CCPS team members took the lead in specific areas relating to the pandemic including financial sustainability for the social care sector; workforce issues; provision of Personal Protective Equipment (PPE); the testing regime; and the vaccination programme. We also brought in senior associate director support to provide strategic oversight and to ensure both that our work has been joined up, and that communications with members & external partners are consistent.

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

### **DIRECTORS' REPORT**

#### **Achievements and performance (continued)**

Set out below are some of the key areas of activity where we have worked to provide support to organisations in our sector.

##### National Recruitment Portal

Ensuring a sufficient social care workforce to continue to deliver services that were able to operate within the national guidance was a significant concern in the early stages of the pandemic. CCPS worked with national partners including Scottish Government, COSLA and SSSC to develop a national recruitment portal enabling providers to have direct access to workers with regulatory processes completed by SSSC. The portal was positively received as employers were able to save time and money in advertising costs and regulatory checks. A substantial number of members recruited workers quickly and easily from the portal to maintain their workforce and deliver essential services.

##### Workforce Issues

Workforce legislation, policy and practice guidance from Scottish and UK Governments throughout the pandemic has been high volume and rapidly changing and a national workforce group was established, meeting weekly, to ensure changes supported the social care workforce. Topics covered included Coronavirus Job Retention Scheme (furlough), shielding, isolation, testing, financial support, staff COVID-19 bonus, sickness absence and vaccinations (flu and Covid-19). To enable timely sharing and gathering of information a weekly workforce meeting for CCPS members was commenced. The workforce meetings were very well attended and valued by the members and we were able to make informed contributions to the national agenda and ensure future changes were informed by the expertise and experience of our members. These meetings continue, now fortnightly, offering peer support, information sharing and opportunities to raise concerns requiring national action.

##### Wellbeing

Workforce wellbeing was quickly identified as a national priority and we participated in the development of the National Wellbeing Hub alongside partners ensuring that resources and supports met the needs of the voluntary sector workforce. CCPS continues to participate in the National Wellbeing Champions Network and secured places on this for ten of our members. Membership of the network ensures that the sector can contribute to discussions on future resource development and to share examples of the innovative good practice in the voluntary sector. The network provides the opportunity and support for the implementation of this good practice across the wider health and social care workforce.

##### Social care sustainability

In April 2020, the Scottish Government committed to funding social care providers dealing with the pandemic to ensure the ongoing sustainability of adult social care support over the longer term, including funding services which were closed or support which was reduced due to COVID-19. The initial funding (£150 million) from April to November 2020 was allocated to local authorities through Local Mobilisation Plan Funds to be distributed to social care providers to help with additional costs they were facing due to COVID-19. Further funding was allocated by Scottish Government for December to March 2021 to support financial sustainability for social care providers during COVID-19.

The allocation process for these resources was far from straightforward. During the year April 2020 to March 2021, CCPS responded to more than 400 individual queries from providers relating to sustainability payments and funding issues relating to COVID-19 related additional costs. CCPS responded to these queries and consulted and engaged with Scottish Government and COSLA colleagues regularly to resolve issues where possible. Team members attended weekly 'trouble shooting' meetings with Scottish Government, COSLA and Health and Social Care Scotland Chief Finance Policy Officer, working to resolve issues and to influence the national guidance on sustainability payments for COVID-19.

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### DIRECTORS' REPORT

#### Achievements and performance (continued)

Early on in the pandemic, we worked with national partners including COSLA to co-produce guidance on financial reconciliation with the aim of reducing bureaucracy and delays relating to the sustainability payments.

#### Digital transformation

There was a rapid shift to digital ways of working at the outset of the COVID-19 pandemic. CCPS members worked quickly to ensure they were able to continue to support people and communities despite the limitations placed on face-to-face contact. In May, we ran a webinar to support providers to find out more about available digital solutions and to explore the scope for using them in social care settings. We had input on *CareZapp* and *Near Me*, with members with experience of these platforms offering perspective and learning to colleagues.

We continued to support members to respond to COVID-19 by bringing together examples of the ways digital technology was integrated into everyday practice to maintain care and support. We developed a podcast series exploring how workforce wellbeing could be supported using digital, and worked with members to develop short films showcasing digital service transformation and collaborative solutions between innovators, providers and supported people. We used these examples to engage with partners across the sector on the learning, challenges and opportunities related to the rapid shift to digital (much of this learning was shared at the national online event, DigiFest 2020). We developed and launched a new website to host all of this learning and information.

We participated in several Scottish Government groups supporting the response to COVID-19: Digital Approaches in Care Homes, Systems & Applications and *Near Me* in Social Services Steering Group. Outcomes included supporting the distribution of devices and connectivity in care homes and linking in CCPS members using *Near Me* to the development of guidance for using it in social care settings.

#### PPE

CCPS attended regular meetings of the national PPE Steering Group to help ensure appropriate emergency arrangements were put in place to secure PPE supplies for social care providers. The resulting NHS NSS Triage system and Local PPE Hubs have served members well. At the same time guidance on the use of PPE for infection prevention and control was reviewed and amended throughout the year. We were able to influence these reviews on the basis of feedback from members.

#### Testing

We gathered views from members on the Scottish Government's testing strategy for social care, and fed that information back to Scottish Government through working groups. Initially this work was focused on routine testing in care homes, but CCPS continued to make the argument for routine testing of all social care staff (both through working groups and prior to a parliamentary debate on the topic in November 2020).

When planning for expansion of routine testing began in December of 2020, we consulted with members and fed back to the Scottish Government advocating a more flexible approach to routine testing so that it could be conducted at work or at home depending on the kind of service provided. We made a strong case to Scottish Government to allow staff to be paid for testing at home, including taking detailed legal advice on this matter, however unfortunately we were not successful.

#### Care homes

The impact of the pandemic on care homes was catastrophic. Tens of thousands of older people lost their lives in the early months, following which care homes and in particular care home staff were placed under the most intense scrutiny, including in the chamber of the Scottish Parliament and in the press. Alongside our colleagues in *Scottish Care*, we worked to support our members operating care homes, with a particular emphasis on staffing issues and on the very challenging restrictions and requirements introduced regarding access to care homes for residents' families. This work continues.



## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### DIRECTORS' REPORT

#### Achievements and performance (continued)

##### Parliamentary work

There was a great deal of parliamentary activity related to COVID-19 during the year, including a number of pieces of emergency legislation and several consultation exercises. We responded to the Scottish Parliament Health and Sport Committee consultation on the Care Inspectorate's fulfilment of its statutory roles, and on testing for COVID-19; and to the COVID-19 Committee's consultation on the Social Care Staff Support Fund.

In addition, we corresponded in detail with the Health & Sport Committee on the issue of sustainability funding, highlighting the challenges our members experienced in accessing the funding, despite the very modest amounts claimed. We were vigilant in monitoring all relevant parliamentary activity throughout the year.

#### Recovery, renewal & reform

As noted above, within a couple of months of the beginning of the pandemic, the focus shifted from an approach based exclusively on crisis response to consideration of what we might collectively learn from the experience in order to "build back better", not only for health & social care but for public services and Scottish society more broadly.

A range of initiatives, some led by Scottish Government, others by independent organisations, was launched and we worked to prioritise those where we might have the greatest impact.

To add to the mix, we launched our own 'futures' initiative, namely the **Big Ideas** project. We worked with a range of partners including support providers and disabled people from Inclusion Scotland's *People-Led Policy Panel* to share some learning and future thinking for social care in Scotland. This was then developed into a set of nine Big Ideas, designed to prompt conversations and discussion about the wider systemic reform necessary to drive change in the way social care and support is currently commissioned and procured (planned and bought), and how to shift power to individuals to support effective implementation of SDS.

We launched a new website to host the project and hosted a range of discussion events inviting a wide range of partners from the voluntary and statutory sectors to contribute their own thinking. This has been a hugely successful initiative, particularly in the light of the **Independent Review of Adult Social Care (IRASC)**, and we will continue it into 2021-22 and beyond.

The IRASC itself was announced in September 2020. The initial impetus was to address the systemic challenges for social care that were exposed so sharply by the COVID-19 crisis, especially the workforce issues. It quickly became clear that the person appointed to lead the review, Derek Feeley, intended to conduct a more root & branch review of adult social care and we worked hard with our members to develop a comprehensive submission to the review panel, based on our significant body of work over many years.

We hosted two very well-attended online membership sessions with Derek, and one with the (then) Cabinet Secretary, Jeane Freeman MSP, who commissioned the review.

We were delighted that the final review report had clearly taken on board a great deal of what we said, focusing on shifting power, promoting a human rights approach, and the proper implementation of self directed support. A large part of the report also highlighted the need to change the way that support is commissioned and procured, with recommendations to promote collaboration not competition and to develop alternative ways of procuring support, rather than through routine competitive tendering. CCPS is clearly referenced in the report, as is our Big Ideas project (as above).

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### DIRECTORS' REPORT

#### Achievements and performance (continued)

We were invited to comment on the report via a number of online events and blogs, and we prepared a briefing for the parliamentary debate on the review held in February 2021. We are now gearing up to play a full part in implementing the review's recommendations, starting with a comprehensive Scottish Government consultation to be launched in the late summer of 2021; and our Commissioning & Procurement Programme is working hard to support the recommendations through a series of online events, sharing best practice and promoting alternatives to competition and better collaboration between different stakeholders.

As well as contributing to the IRASC, we were active in feeding in to related and associated initiatives, including the Social Justice & Fairness Commission discussion paper on social care, and the Scottish Parliament Health & Sport Committee ongoing inquiry into social care sustainability, to which we gave both written and oral evidence. One of the key areas of focus in the IRASC report (and these related initiatives) is **Fair Work**. We had already been very active in this area as a member of the pre-existing Fair Work in Social Care Working Group; following publication of the review report, the group reconvened, tasked with making recommendations for improvements in employment conditions, Effective Voice for the workforce, and a more streamlined way of implementing the Living Wage policy introduced in 2016. This work was very intensive over a period of four months and we now await ministers' response.

A range of further **workforce issues** arose in the context of the pandemic. The lack of data for the non-statutory social care workforce was brought into sharp focus throughout the crisis phase of the pandemic with CCPS frequently seeking information from members to support national decision making. The national workforce planning programme is now seeking to address this and we will contribute the findings from the Workforce Planning Project and the updated Workforce Benchmarking Survey. Both projects were put on hold due to the pandemic enabling a refresh of the content to include some of the changes, necessitated by the pandemic, that will continue into the longer term.

The increase in the public profile of social care early in the pandemic, combined with the reduction in competition as other sectors stopped recruiting, brought an improvement in the longstanding and well evidenced **recruitment and retention** challenges in the voluntary sector. As restrictions eased, the challenges of recruitment and retention have returned to pre-pandemic levels with most members reporting difficulties in recruiting and increasing turnover. CCPS, in partnership with *Because Scotland Cares* and the HR Voluntary Sector Forum, has a renewed focus in this area. The collaboration of members will identify a programme of activity and with the support of national partners, Scottish Government, SSSC and the Care Inspectorate, they will address current priorities including contributing to the third phase of the national marketing campaign for adult social care.

On behalf of our **children's services** members, we have been closely involved in the work of the Family Support Delivery Group developing a route map to prioritise actions, arguing successfully to include a review of commissioning and procurement as a key part of this work. We lobbied COSLA to work with us on reform of commissioning and procurement reform in children's services, and together with Social Work Scotland and Scotland Excel, are now exploring the scope for improvement in response to recommendations from both the Promise and IRASC. We have worked with Children in Scotland's strategic policy forum to support the Promise recommendations and ensure links with other areas of activity across both children and adults services; and we've worked to share learning and identify challenges in relation to the impact of digital on staff, users and services for children and families during the pandemic.

**Homelessness** policy and practice responded swiftly to the public health crisis presented by COVID-19. Our hosted Housing Support Enabling Unit (HSEU) helped to highlight the innovative work being undertaken by CCPS members and contributed to the development of the *Everyone Home* collective. The collective consists of a group of voluntary sector organisations dedicated to improving outcomes for those at risk of rough sleeping during the pandemic and to thinking beyond the pandemic to preventing homelessness in all its forms as part of COVID-19 recovery.

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### DIRECTORS' REPORT

#### Achievements and performance (continued)

Meanwhile our hosted Criminal Justice Voluntary Sector Forum (CJVSF) supported our members to engage with national justice processes relating to COVID-19 including, for example, joining the Criminal Justice Board's **Recover, Renew, Transform** programme and its workstreams; participating in the Scottish Government's Early Release planning process; and supporting the Scottish Prison Service's COVID-19 response by collating information and acting as a conduit for communications for CJVSF members. This has meant that CJVSF members have been tied into the major justice developments during the pandemic and have had clear channels through which to raise challenges or queries, allowing them to support delivery of key national priorities both through service delivery and through informing policy decisions. It has also resulted in the allocation of an additional £2.5m of Scottish Government funding for the voluntary sector in 2021/22 to help tackle the COVID-19 backlogs.

#### Business as usual

As noted, our entire organisational effort pivoted towards the COVID-19 crisis and recovery response in March 2020, including our financially supported projects in agreement with our funders.

That said, there were a number of pieces of work that continued (more or less) as planned although they were inevitably informed by the experience of COVID-19 and the lessons learned.

We completed our **Building Collaboration** project, which supported six provider-led collaborative ventures and sought to identify the enabling factors for improved joint working. The final report of the project was published in the spring of 2021 and we are keen to promote it in the context of the IRASC, the recommendations of which focused very clearly on greater collaboration between agencies.

We conducted and published our sixth annual **Business Resilience Survey** and plan to conduct the seventh later this year. In 2020 we introduced a series of questions specifically relating to COVID-19. We found that costs increased as a result of the pandemic (by over 10% for about a fifth of respondents) and that service deficits had gone up.

We also found that the distribution of the **Scottish Living Wage** increase had gone much more smoothly than in previous years. Alongside key partners including SCVO, we advocated successfully for a national and universal approach to the Living Wage uplift for 2020-21. The Cabinet Secretary agreed that this year of all years, neither providers nor commissioning authorities had the time or capacity to engage in protracted individual negotiations and so a blanket percentage uplift to all hourly rates and contract values was applied. We will push for this approach to be continued into the future.

On the **digital** front, we participated in February's Cyber Scotland Week and hosted a session to explore cyber security risks and considerations for care and support providers. Organisations are relying on digital communication more than ever to keep people and communities supported. The session explored the impact of this on cyber security, how we can identify and respond effectively to cyber threats and ways to create a culture of cyber security awareness within the workforce to help staff stay safe and secure online.

We also ran a series of discussion sessions focused on the problem of digital exclusion and what needs to happen to promote digital inclusion in a social care context. Each session had a different focus – community justice, children and families and social care more broadly. The events created space for CCPS members to share work they're doing around digital inclusion and identify areas they need additional support with to ensure no one is left digitally excluded.

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### DIRECTORS' REPORT

#### Achievements and performance (continued)

We contributed to driving forward the digital health and social care agenda by co-producing the first virtual Digital Health and Care Fest (DigiFest 2020). The conference took place in December 2020 and featured input from several CCPS members on their experiences of digital innovation during the pandemic. This helped to raise the profile both of social care, and of the third sector, at a national level (and internationally given the diversity of the audience).

We supported ongoing research led by Heriot Watt University aimed at developing new technology in collaboration with supported people and providers to ensure assisted living technology in the future meets the needs of those who use it. We ran several sessions with CCPS members and connected researchers to supported people interested in using digital technology. This has provided opportunity for CCPS members to explore digital solutions to issues raised by the people they support. And we featured on BBC Click!

We worked to connect our **children's services** members with key policy development and implementation activity, through our quarterly meetings which continued uninterrupted online, including the ongoing national trauma training programme, the national review of child protection guidance and implementation, perinatal and infant, and children and young people's mental health and wellbeing joint delivery boards; work underway to deliver incorporation of the United Nations Convention on the Rights of the Child; the youth justice strategy; among other activities.

Our **Better Futures** outcomes tool, managed by our hosted Housing Support Enabling Unit (HSEU), was used by 39 organisations from across Scotland to help them to develop support plans and measure the difference they make to people's lives. Because Better Futures is web based, and securely accessible from anywhere, it was particularly useful from March 2020 when so many people switched to remote working. It meant that, with so many other changes to our work and personal lives, Better Futures remained a constant and proved to be a crucial tool to record support and share information with colleagues. The HSEU was also able to respond quickly to requests to make small changes to the system to help organisations deliver services during the pandemic eg. enabling organisations to produce reports on the number of supported people self-isolating; this helped ensure the right support went to those who needed it.

The entries from the 11<sup>th</sup> annual **No Place like Home Photo Competition** provided a glimpse into the lives of people who use housing support and to celebrate their experiences, especially in this very challenging year. [This year's winners](#) showed off their homes, gardens, and newly learned culinary skills as well as some much needed short breaks and outdoor activities. Collectively, these photos and accompanying stories show the difference that housing support services make.

Our hosted **Criminal Justice Voluntary Sector Forum (CJVSF)** published the final report of its programme *Make the Change: Cross Sectoral Leadership in Community Justice*. This year long, collaborative programme brought together a range of voluntary sector and public sector leaders to explore collective challenges to driving change in community justice and focused on developing new ways of working collaboratively.

CJVSF also continued to support its members' participation in a range of national processes. This included hosting sessions with the Scottish Government on a refresh of the Youth Justice Strategy and delivering a joint session with Community Justice Scotland to inform their Learning, Development and Innovation Strategy and support member participation in their training activities. Alongside this CJVSF also continued to host regular meetings and discussion sessions for CJVSF members, including hosting our first online membership meetings.

In December 2020 we represented providers on a short-life working group established to prepare for the **UK withdrawal from the EU** in January 2021. This work included a briefing note for members signposting the most up-to-date available information that members might need once withdrawal occurred.

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

### **DIRECTORS' REPORT**

#### **Achievements and performance (continued)**

Throughout the year, we continued to run our quarterly meetings for our full membership, online, inviting a wide range of expert and guest speakers. Our CCPS Committee on Care & Support for Children & Young People held its own quarterly meetings with an equally influential range of guests; as did the CJVSF.

Internally, we made further improvements to our administration and systems including the development of a bespoke CRM (Customer Relationship Management) system to streamline our membership communications; and we embarked on a corporate branding refresh which will conclude in the coming year.

#### **Financial Review**

During the year there was a positive net movement in funds of £40,303 (2020: £62,587); there was a positive movement in funds of £7,333 (2020: £74,697) for unrestricted funds and a positive movement of £32,970 (2020: negative £12,110) for restricted funds. With total funds brought forward of £674,389, this leaves total funds to carry forward of £714,692 of which £438,410 (2020: £431,077) relates to unrestricted funds and £276,282 (2020: £243,312) relates to restricted funds.

The present level of funding is considered adequate to support the continuation of CCPS's activities.

#### **Reserves Policy**

It is the policy of the Directors to maintain unrestricted reserves not designated or invested in tangible fixed assets (which are the free reserves of the charitable company) at a level which equates to 3 months of budgeted expenditure (2021/22: £293,461). With the continued inclusion on the balance sheet of the SVSPS pension liability under SORP FRS 102, free reserves at the year-end stand at £335,862 which is in excess of the target level.

#### **Plans for future periods**

It is hard to overstate the extent to which the experience of the COVID-19 pandemic, and the resulting recovery & renewal agenda, has changed both the landscape in which CCPS and its members operate, and the way in which they organise their work.

The CCPS Board has agreed that we need to take some time in the coming year to reassess and revise our organisational aims & objectives, and develop a new strategic plan that reflects our changed circumstances and those of the organisations we exist to serve.

We have agreed that our key priorities for the future will be in the following broad areas:

- Providing ongoing pandemic response support, for as long as it's needed
- Working to ensure that implementation of IRASC (and The Promise, and related recovery-oriented initiatives) is properly aligned with its vision and ambition, including considerations around the 'architecture' of the system and the national improvement programmes
- Supporting providers to navigate & operate within the new system as full partners.

We intend to draw up a more detailed plan around these priorities, drawing together the work of our funded projects as well as 'core' CCPS activities. As before, we will cast this as a logic model, so that the team is clearly accountable to the board for its delivery of the work programmes that are designed to achieve the outcomes, whilst sharing accountability to the wider membership for delivery of the outcomes themselves.

In doing this, we will in effect be plotting our own change programme, since we will need to ensure we have the right leadership, knowledge and skills to take us from where we are now to where we will need to be, as well as forging and nurturing the right relationships and thinking carefully about our positioning.

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

### **DIRECTORS' REPORT (continued)**

#### **Structure, governance and management**

##### **Constitution and governing document**

CCPS is a Scottish charity and a company limited by guarantee, governed by a Memorandum and Articles and not having share capital. The liability of each member in the event of winding up is limited to £1.

##### **Appointment and Removal of Trustees**

There is an annual election process for trustees of the charitable company (who are also Directors of the company) with provision for co-option of further trustees from within the membership. CCPS has produced a governance manual which is the principal tool for inducting new Trustees/Directors.

There are five sub-committees of the Board: the first oversees the work of the Scottish Government-funded Housing Supporting Enabling Unit (HSEU), which is a collaborative project between CCPS and the Scottish Federation of Housing Associations (SFHA); the second facilitates the contribution to the CCPS strategic agenda of those member organisations that provide care and support services to children and young people; and the third oversees the work of the Criminal Justice Voluntary Sector Forum (CJVSF), that brings together the major voluntary sector providers of criminal justice services in Scotland. The fourth was convened by the Board to identify issues of interest and concern to providers relating to developments and reform in adult social care; and the fifth to look at the development of digital technology to improve providers' organisational outcomes.

In addition to these formal sub-committees, the board also remits matters relating to staff terms and conditions to a small working group comprising the Office Bearers. Working groups and reference groups are convened from time to time to support specific projects and programmes.

##### **Decision making**

The Board meets four times a year; the full membership also meets four times a year. The Board approves a strategic plan annually and delegates implementation of the plan to the Chief Executive Officer who provides detailed reports on progress to the Board, and regular updates to the wider membership at quarterly meetings.

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### DIRECTORS' REPORT (continued)

#### Risk management

The Directors continue to assess the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that the systems are in place to mitigate the company's exposure to those risks. The Directors review organisational risk annually and in October of 2018 they undertook a more in depth strategic review of potential risks.

The main risks that the Directors have identified and plans to manage these risks are:

- |   |  |  |
|---|--|--|
| 1 | Pension scheme deficit grows; or loss of income inhibits capacity to meet deficit.   | Legal advice was sought in January 2010 in relation to the Directors' responsibilities with respect to the winding up of the SVSPS pension scheme. The Directors have subsequently complied with this advice and review the status of the scheme funding and deficit on a regular basis.<br><br>This liability will be clearly identified in the annual budget. The Board will require funded unit(s) who had staff in the scheme to contribute to annual repayments. In consultation with other members of the scheme the Board will explore options for reducing the deficit. In 2016-2017, the Board explored a potential deficit reduction scheme in conjunction with SCVO and other third sector organisations. After an appraisal of the available evidence and a comparison of the fees involved against the potential savings that could be made it was decided that proceeding did not offer a value for money approach for CCPS. |
| 2 | Significant number of members decide not to renew membership, or to withdraw.        | The Board will ensure members are regularly surveyed about their expectations of the association and satisfaction with services provided. They will ask members for early indication of their intention to withdraw. The membership fee structure will be kept under review.   |
| 3 | Significant number of members become insolvent and close down, or merge with others. | CCPS will actively recruit new members.  |
| 4 | Loss of funding for units/programmes   | The Board will carry out an annual review of the core budget of CCPS with income from units/programmes stripped out in order to evaluate the sustainability of CCPS core functions. Tight financial control by the Chief Executive Officer.  |
| 5 | Loss of critical staff   | The Board will ensure appropriate remuneration and development opportunities and the Chief Executive Officer will facilitate regular team meetings/records to facilitate step-in. The Board have recently introduced new measures for succession planning and deputising for critical staff members.   |

In 2020/21, the board considered a number of additional risks relating to the COVID-19 pandemic and its impact on CCPS business, staff and members. The board also agreed this year to review the risk register at more frequent intervals because of the relatively rapid pace of developments relating to COVID-19.

#### Key management personnel

The Board consider that they, together with the Chief Executive Officer, comprise the key management personnel. The Directors give their time freely and the pay and remuneration of the key management personnel is set by the Board and kept under annual review.

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

### **DIRECTORS' REPORT (continued)**

#### **Directors Responsibilities Statement**

The Directors (who are also trustees for the purposes of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the methods and principles in the Charities SORP 2019 (FRS 102);
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

#### **Statement of disclosure to the auditor**

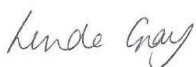
In so far as the Board of Directors are aware

- a) there is no relevant audit information of which the charitable company's auditor is unaware, and
- b) the Board of Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### **Approval**

This report was approved by the Board of Directors on 11 August 2021 and signed on their behalf by:



**L Gray**  
Treasurer



## **INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS AND MEMBERS OF CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND**

### **Opinion**

We have audited the financial statements of CCPS – Coalition of Care and Support Providers in Scotland (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cashflows and 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, 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.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Directors' 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 Directors 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 Directors' annual report, other than the financial statements and our auditor's report thereon. The Directors 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.

## **INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS AND MEMBERS OF CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND (CONTINUED)**

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' 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.

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

- adequate 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 Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

### **Responsibilities of Directors**

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the Trustees of the charitable company for the purposes of charity 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 Directors 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 Directors 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 Directors 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**

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures to respond to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

## INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS AND MEMBERS OF CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND (CONTINUED)

### Auditor's responsibilities for the audit of the financial statements (continued)

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we consider the following:

- The nature of the industry, control environment and business performance of the charitable company
- The requests of our enquires with management and Directors about their own identification and assessment of the risks of irregularities
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we consider the opportunities and incentives that may exist within the charitable company for fraud. In common with all audits under ISAs (UK), we perform specific procedures to respond to the risk of management override and inappropriate income recognition.

We also obtain an understanding of the legal and regulatory environment in which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements and those which may be fundamental to the charitable company's ability to operate. The key laws and regulations we considered in this context included the Companies Act 2006, the Statement of Recommended Practice: Accounting for Charities FRS 102 (2019), the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Directors, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's Directors as a body, for our audit work, for this report, or for the opinions we have formed.



**Paul Marshall**

Senior Statutory Auditor

*For and on behalf of Geoghegans, Statutory Auditor*

*6 St Colme Street, Edinburgh, EH3 6AD*

**11 August 2021**

*Geoghegans is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account) for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Charitable activities	2	178,294	635,814	814,108	1,126,092
Investments	3	251	-	251	409
<b>Total income</b>		<u>178,545</u>	<u>635,814</u>	<u>814,359</u>	<u>1,126,501</u>
<b>Expenditure on:</b>					
Charitable activities	4	<u>166,212</u>	<u>602,844</u>	<u>769,056</u>	<u>1,068,914</u>
<b>Total expenditure</b>		<u>166,212</u>	<u>602,844</u>	<u>769,056</u>	<u>1,068,914</u>
<b>Net income</b>	7	12,333	32,970	45,303	57,587
<b>Other recognised gains/(losses):</b>					
Remeasurement (losses)/gains on defined benefit pension scheme	17	<u>(5,000)</u>	<u>-</u>	<u>(5,000)</u>	<u>5,000</u>
<b>Net movement in funds</b>		7,333	32,970	40,303	62,587
Total funds brought forward	12	<u>431,077</u>	<u>243,312</u>	<u>674,389</u>	<u>611,802</u>
<b>Total funds carried forward</b>	12	<u><u>438,410</u></u>	<u><u>276,282</u></u>	<u><u>714,692</u></u>	<u><u>674,389</u></u>

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

All income and expenditure is derived from continuing operations.

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

**BALANCE SHEET  
at 31 March 2021**

	Notes	2021	2020
<b>Fixed Assets:</b>		£	£
Tangible assets	9	-	1,245
<b>Current Assets:</b>			
Debtors	10	16,628	49,633
Cash at bank and in hand		867,822	788,203
		<u>884,450</u>	<u>837,836</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	11	(48,758)	(31,692)
<b>Net current assets</b>		<u>835,692</u>	<u>806,144</u>
Total assets less current liabilities		835,692	807,389
Defined benefit pension scheme liability	17	(121,000)	(133,000)
<b>Net Assets</b>		<u><u>714,692</u></u>	<u><u>674,389</u></u>
<b>Funds:</b>			
Unrestricted funds	12	438,410	431,077
Restricted funds	12	276,282	243,312
		<u><u>714,692</u></u>	<u><u>674,389</u></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved and authorised for issue by the Board of Directors on 11 August 2021 and signed on its behalf by:



**A L Wood**  
Convenor



**L Gray**  
Treasurer

**Company Number: SC279913**

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES for the year ended 31 March 2021

	2021 £	2020 £
<b><i>Net income for the year (as per the SOFA)</i></b>	45,303	57,587
<b>Adjustments for:</b>		
Depreciation charge	1,245	1,206
Bank interest	(251)	(409)
Decrease/(Increase) in debtors	33,005	(29,654)
Increase/(Decrease) in creditors	17,066	(28,388)
DB pension liability adjustments	<u>(17,000)</u>	<u>(17,000)</u>
<b><i>Net cash provided by operating activities</i></b>	<u><u>79,368</u></u>	<u><u>(16,658)</u></u>

### STATEMENT OF CASH FLOWS for the year ended 31 March 2021

	2021 £	2020 £
<b>Cash flows from operating activities:</b>		
<i>Net cash provided by operating activities</i>	<u>79,368</u>	<u>(16,658)</u>
<b>Cash flows from investing activities:</b>		
Bank interest	251	409
Purchase of tangible fixed assets	<u>-</u>	<u>-</u>
<b><i>Net cash flow provided by investing activities</i></b>	<u>251</u>	<u>409</u>
<b><i>Change in cash and cash equivalents in the year</i></b>	79,619	(16,249)
Cash and cash equivalents at the beginning of the year	<u>788,203</u>	<u>804,452</u>
Cash and cash equivalents at the end of the year	<u><u>867,822</u></u>	<u><u>788,203</u></u>

**CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2021**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of accounting**

The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

CCPS – Coalition of Care and Support Providers in Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note.

The Directors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In their assessment of going concern, the Directors have considered the implications of the COVID-19 pandemic. While the global economy is experiencing high levels of uncertainty, and this has significantly impacted on the charitable company's activities, steps were taken following lockdown to reduce costs and maintain cashflow. Hence, the Directors do not believe it will have a material impact on the charitable company's going concern status.

**Income**

Income is recognised when the charitable company has entitlement to the funds, when it is probable that the income will be received and the amount can be measured reliably.

Income, including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised in the period in which they are receivable, which is when the charitable company becomes entitled to the resource. Such income is only deferred when:

- The donor specifies that the grant or donations must only be used in future accounting years; or
- The donor has imposed conditions which must be met before the charitable company has unconditional entitlement.

Income from charitable activities includes income from membership subscriptions, conference and course income which is recognised when the charitable company has delivered goods or services and is therefore entitled to the resource, receipt is probable and the income can be reliably measured.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company, this is normally upon notification of the interest paid or payable by the Bank.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes any irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

#### 1 Accounting policies (continued)

##### **Expenditure (continued)**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to the strategic management of the charitable company.

All costs are allocated between the expenditure categories of the Statement of Financial Activities 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 5.

##### **Operating leases**

Rentals payable under operating leases are charged on a straight line basis over the lease term.

##### **Taxation**

As a charity the company is exempt from tax on income and capital gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £5,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment – 3 years straight line basis.

##### **Debtors**

Trade debtors and prepayments are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

##### **Cash at bank and in hand**

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

##### **Creditors and Provisions**

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

##### **Financial instruments**

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

##### **Pension costs**

CCPS is a member of the Scottish Voluntary Sector Pension Scheme (the Scheme) which is a multi-employer defined benefit scheme. This Scheme closed to future accrual on 31 March 2010 and it is not possible to confirm CCPS's share of underlying assets and liabilities of the Scheme and is therefore accounted for as a defined contribution scheme. The Scheme is currently in deficit and a deficit funding arrangement is in place with CCPS. The net present value of the deficit reduction contributions payable under the agreement are reflected as a provision on the balance sheet and the movements on this provision in each period charged or credited through the Statement of Financial Activities.



## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

#### 1 Accounting policies (continued)

##### Pension costs (continued)

CCPS also operates a group personal pension scheme on a defined contribution basis. The contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

##### Fund accounting

Funds held by the charitable company are either:

*Unrestricted funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the Board of Directors. Unrestricted funds include designated funds where the Directors, at their discretion, have created a fund for a specific purpose.

*Restricted funds* – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

2 Income from charitable activities	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
Grants				
Housing Support Enabling Unit (Scottish Government Better Homes Division/SFHA)	-	116,000	116,000	116,000
Workforce Development Network (Office of Chief Social Work Advisor and Scottish Social Services Council)	-	73,500	73,500	73,500
National Workforce Planning (The Community Health and Care Directorate, Social Care Support Division)	-	50,650	50,650	50,650
Digital Development Project (Scottish Government Technology Enabled Care Programme)	-	54,457	54,457	230,207
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division)	-	85,000	85,000	85,000
Commissioning, Procurement and Self-directed Support (Scottish Government Care Support & Rights Division)	-	173,271	173,271	225,072
Funding Support for Programme of Work on Children's Services, Policy and Engagement (CORRA Foundation)	-	27,000	27,000	23,000
GIRFEC Shared Principles (Children in Scotland)	-	-	-	18,750
Cyber Resilience Fund (SCVO)	-	-	-	15,000
	-	579,878	579,878	837,179
Subscriptions and memberships	178,294	3,181	181,475	239,395
Course income	-	42,755	42,755	39,018
Events income	-	-	-	500
Consultancy income	-	10,000	10,000	10,000
	178,294	635,814	814,108	1,126,092

Income from charitable activities was £814,108 (2020: £1,126,092) of which £178,294 was unrestricted (2020: £235,592) and £ 635,814 was restricted (2020: £890,500).

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

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021**

<b>3</b>	<b>Investment income</b>	2021	2020
		£	£
	Interest received	<u>251</u>	<u>409</u>

Both current and prior year figures reflect unrestricted investment income.

<b>4</b>	<b>Analysis of expenditures on charitable activities</b>	Basis of Allocation	Total	Total
			2021	2020
			£	£
	Staff costs	Staff time	513,994	515,574
	Travel	Direct	160	16,502
	Printing	Direct	4,668	16,450
	Event costs	Direct	7,506	76,297
	Office costs share	Usage	13,760	21,234
	Membership EASPD	Direct	3,874	3,708
	Subscriptions/publications	Direct	2,627	2,517
	Research/consultancy	Direct	83,685	257,295
	Equipment	Direct	7,904	6,944
	Outcomes framework costs	Direct	3,600	660
	Bad debts	Direct	(250)	(45)
	DB pension scheme expenses	Direct	3,454	3,775
	DB pension interest charge	Direct	3,000	2,000
	Support costs (see note 5)		98,127	118,055
	Governance costs (see note 6)		<u>22,947</u>	<u>27,948</u>
			<u>769,056</u>	<u>1,068,914</u>

Expenditure on charitable activities was £769,056 (2020: £1,068,914) of which £166,212 was unrestricted (2020: £166,304) and £602,844 was restricted (2020: £902,610).

<b>5</b>	<b>Support costs</b>	Basis of Allocation	2021	2020
			£	£
	Staff costs	Staff time	19,712	18,569
	Office costs share	Direct	9,176	14,156
	Professional fees	Direct	14,196	25,969
	Stationery	Direct	2,117	4,268
	Insurance	Direct	3,995	4,864
	Training	Direct	5,452	5,308
	IT Support	Direct	42,775	44,117
	Bank charges	Direct	<u>704</u>	<u>804</u>
			<u>98,127</u>	<u>118,055</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

for the year ended 31 March 2021

6	<b>Governance costs</b>	Basis of Allocation	2021 £	2020 £
	Audit fees	Direct	4,590	4,458
	Staff costs	Staff time	<u>18,357</u>	<u>23,490</u>
			<u>22,947</u>	<u>27,948</u>
7	<b>Net movement in funds</b>		2021 £	2020 £
	This is stated after charging:			
	Auditors' remuneration (excluding VAT)			
	-	Audit services	2,245	2,180
	-	Other services	<u>1,580</u>	<u>1,535</u>
8	<b>Staff costs</b>		2021 £	2020 £
	Salaries and wages		479,831	484,428
	Social Security costs		39,557	40,293
	Pension		<u>32,675</u>	<u>32,912</u>
			<u>552,063</u>	<u>557,633</u>

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
Management	3	3
Policy and Development	8	9
Administration and support	<u>2</u>	<u>2</u>
	<u>13</u>	<u>14</u>

One employee (2020: One) received emoluments of between £60,000 and £70,000 in the year.

The total amount of employee benefits received by key management personnel is £83,225 (2020: £80,636). The key management personnel comprised the Chief Executive Officer.

No remuneration was paid to the Board of Directors during the year, nor were any expenses reimbursed.

No Director or other person related to the charitable company had a personal interest in any contract or transaction entered into by the charitable company during the year (2020: None).

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2021

9	<b>Tangible fixed assets</b>	Office Equipment £	
	<b>Cost</b>		
	At 1 April 2020	6,320	
	Additions	-	
		<hr/>	
	At 31 March 2021	6,320	
		<hr/>	
	<b>Depreciation</b>		
	At 1 April 2020	5,075	
	Charge for the year	1,245	
		<hr/>	
	At 31 March 2021	6,320	
		<hr/> <hr/>	
	<b>Net book value</b>		
	At 31 March 2021	-	
		<hr/>	
	At 31 March 2020	1,245	
		<hr/> <hr/>	
10	<b>Debtors</b>	2021 £	2020 £
	Trade debtors	-	29,178
	Prepayments and other debtors	16,628	20,455
		<hr/>	<hr/>
		16,628	49,633
		<hr/> <hr/>	<hr/> <hr/>
11	<b>Creditors: Amounts falling due within one year</b>	2021 £	2020 £
	Trade creditors	20,575	13,671
	Other creditors	10,887	12,236
	Accruals	17,296	5,785
		<hr/>	<hr/>
		48,758	31,692
		<hr/> <hr/>	<hr/> <hr/>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2021

12 Funds	1 April 2020 £	Income £	Expenditure £	Actuarial (losses) £	Transfers £	31 March 2021 £
<b>2020/21</b>						
<i>Unrestricted:</i>						
General Fund	331,572	178,545	(166,212)	(5,000)	(3,043)	335,862
<i>Designated:</i>						
SHARE Research Fund	8,555	-	-	-	-	8,555
Commissioning & Procurement Fund	36,975	-	-	-	-	36,975
Redundancy Fund	53,975	-	-	-	3,043	57,018
	<u>431,077</u>	<u>178,545</u>	<u>(166,212)</u>	<u>(5,000)</u>	<u>-</u>	<u>438,410</u>
<i>Restricted:</i>						
Housing Support Enabling Unit (Scottish Government Better Homes Division/SFHA)	74,763	168,755	(157,948)	-	-	85,570
Workforce Development Network (Office of Chief Social Work Advisor and Scottish Social Services Council)	1,492	73,500	(66,068)	-	-	8,924
National Workforce Planning (The Community Health and Care Directorate, Social Care Support Division)	8,794	50,650	(18,115)	-	-	41,329
Digital Development Project (Scottish Government Technology Enabled Care Programme)	107,069	54,457	(67,138)	-	5,470	99,858
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division)	10,911	88,181	(76,018)	-	-	23,074
Commissioning, Procurement and Self-directed Support (Scottish Government Care Support & Rights Division)	26,729	173,271	(183,123)	-	-	16,877
Funding Support for Programme of Work on Children's Services Policy and Engagement (CORRA Foundation)	(1,549)	27,000	(24,801)	-	-	650
GIRFEC Shared Principles (Children in Scotland)	9,175	-	(9,175)	-	-	-
Building Collaboration Fund (Scottish Government Care Support & Rights Division)	458	-	(458)	-	-	-
Cyber Resilience Fund (SCVO)	5,470	-	-	-	(5,470)	-
	<u>243,312</u>	<u>635,814</u>	<u>(602,844)</u>	<u>-</u>	<u>-</u>	<u>276,282</u>
	<u>674,389</u>	<u>814,359</u>	<u>(769,056)</u>	<u>(5,000)</u>	<u>-</u>	<u>714,692</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2021**

**12 Funds**

<b>2019/20</b>	1 April 2019 £	Income £	Expenditure £	Actuarial gains £	Transfers £	31 March 2020 £
<i>Unrestricted:</i>						
General Fund	282,346	236,001	(164,859)	5,000	(26,916)	331,572
<i>Designated:</i>						
SHARE Research Fund	10,000	-	(1,445)	-	-	8,555
Commissioning & Procurement Fund	36,975	-	-	-	-	36,975
Redundancy Fund	27,059	-	-	-	26,916	53,975
	<u>356,380</u>	<u>236,001</u>	<u>(166,304)</u>	<u>5,000</u>	<u>-</u>	<u>431,077</u>
<i>Restricted:</i>						
Housing Support Enabling Unit (Scottish Government Better Homes Division/SFHA)	77,803	165,018	(168,058)	-	-	74,763
Workforce Development Network (Scottish Social Services Council)	66	73,500	(72,074)	-	-	1,492
National Workforce Planning (Scottish Social Services Council)	-	50,650	(41,856)	-	-	8,794
Digital Development Project (Scottish Government Technology Enabled Care Programme)	31,279	230,707	(154,917)	-	-	107,069
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division/Robertson Trust)	13,120	88,803	(91,012)	-	-	10,911
Commissioning, Procurement and Self-directed Support (Scottish Government Care Support & Rights Division)	19,927	225,072	(218,270)	-	-	26,729
Funding Support for Programme of Work on Children's Services Policy and Engagement (CORRA Foundation)	52	23,000	(24,601)	-	-	(1,549)
GIRFEC Shared Principles (Children in Scotland)	5,575	18,750	(15,150)	-	-	9,175
Building Collaboration Fund (Scottish Government Care Support & Rights Division)	107,600	-	(107,142)	-	-	458
Cyber Resilience Fund (SCVO)	-	15,000	(9,530)	-	-	5,470
	<u>255,422</u>	<u>890,500</u>	<u>(902,610)</u>	<u>-</u>	<u>-</u>	<u>243,312</u>
	<u>611,802</u>	<u>1,126,501</u>	<u>(1,068,914)</u>	<u>5,000</u>	<u>-</u>	<u>674,389</u>

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2021

#### 12 Funds (continued)

##### ***Designated funds***

###### *SHARE Research Fund*

This fund contains monies gifted to CCPS by SHARE Scotland and designated for use in engagement with other European umbrella bodies for the purposes of practice, policy and information sharing.

###### *Commissioning & Procurement Fund*

The Commissioning & Procurement Fund relates to monies set aside by the Board to co-ordinate the work of CCPS and its funded programmes in relation to commissioning, procurement and SDS.

###### *Redundancy Fund*

The Redundancy Fund represents monies set aside against future redundancy payments. Grant funding for projects is either for one year or for longer periods 'in principle', subject to confirmation on an annual basis. Due to the relatively high risk that CCPS will have to instigate redundancy proceedings in a given financial year, provision has been made here to cover the potential costs. This fund will be reviewed annually by the CCPS Board to allow for any perceived changes to the funding climate.

##### ***Restricted funds***

###### *Housing Support Enabling Unit*

The Housing Support Enabling Unit Fund is a project funded primarily through the Scottish Government Better Homes Division to assist and support voluntary and independent sector service providers in relation to their provision of housing support. The Scottish Federation of Housing Associations (SFHA) also makes a financial contribution to the HSEU in recognition of the importance of the Unit's work on behalf of housing associations. In addition, the HSEU generates funds (unrestricted) from subscribers to their Better Futures outcomes framework software. These subscriptions pay in part for on-going commitments towards maintenance and license fees charged by the software developer.

###### *Workforce Development Network*

The Workforce Development Network project was funded by the Scottish Government and Scottish Social Services Council to support providers with legislation, policy and practice developments impacting Scotland's Social Service Workforce. In addition to its core funding from the Office of the Chief Social Work Advisor, the Workforce Development Network received funding from the Scottish Government Health Workforce Directorate to contribute to National Workforce Planning. This grant was to support providers to contribute to national workforce planning, organisational workforce planning and to project lead the recruitment working group (Because Scotland Cares). The project also generates funds (unrestricted) from organisations participating in the annual National HR Benchmarking survey and report. However, this year the benchmarking survey was put on hiatus so that the survey questions could be refined to better reflect the current HR landscape.

###### *National Workforce Planning*

In addition to its core funding, the Workforce Development Network received a sum from the Scottish Government via the Community Health and Care Directorate, Social Care Support Division for work relating to National Workforce Planning. The funding grant was to support providers to contribute to national workforce planning, organisational workforce planning and to project lead the recruitment working group (Because Scotland Cares).

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2021

#### 12 Funds (continued)

##### *Digital Development Project*

The Technology Enabled Care – Phase 2 grant was awarded by the Technology Enabled Care and Digital Healthcare Innovation Division to support the adoption of digital technology within the third sector care and support sector. Phase 2 of the grant is to enable CCPS work with members and stakeholders to achieve three outcomes: support CCPS members to build capacity to understand and adopt digital technology; increase capacity to engage with each other in developing shared digital solutions; and increase capacity to engage with, and influence, statutory partners' digital technology policy and planning.

##### *The Criminal Justice Voluntary Sector Forum*

The Criminal Justice Voluntary Sector Forum was funded by the Scottish Government Community Justice Division to assist and support service providers in relation to work around criminal and community justice. The forum is also funded and to support the sector to work collaboratively with statutory partners to achieve improved outcomes in criminal and community justice.

##### *Commissioning, Procurement and Self-Directed Support Fund*

CCPS' Commissioning, Procurement and Self-directed Support programme was funded by the Scottish Government Care, Support and Rights Division in connection with their work towards the Reform of Social Care Programme and Self-directed Support Scotland Strategy. The aims of the project are to improve current commissioning and procurement practice; identify and promote alternatives to competitive tendering and build cross-sector skills to collaborate effectively in how social care is planned and purchased.

##### *Funding Support for Programme of Work on Children's Services Policy and Engagement*

The Children, Young People & Families Early Intervention Fund grant is a three-year grant administered by the CORRA Foundation on behalf of Scottish Ministers. It has been awarded to develop CCPS' capacity to support members' engagement with national children's services policy development, with particular focus on commissioning of children's services, information sharing, positive relationships within the sector and with statutory colleagues, and collaborative policy influencing in support of the Christie principles.

##### *GIRFEC Shared Principles Fund*

CCPS received this interim funding from the Children and Families Directorate of the Scottish Government via Children in Scotland (CiS), pending approval of a larger project to follow on from the National Third Sector Gifec Project, for work in partnership with CiS and CoSLA. An initial grant was made in 2018 and was extended incrementally until end May 2020. The main focus of CCPS' work with this funding is to develop improved relationships between local authority planning and procurement and children's services providers, by jointly agreeing a set of shared principles that would govern the way services are evidenced, planned, and procured. The principles would be piloted locally and shared nationally, through related work with COSLA/SCVO/SOLACE on a renewed relationship between local government and the third sector.

##### *Building Collaboration Fund*

The Building Collaboration fund was a partnership initiative between CCPS, the Care Support and Rights Division of the Scottish Government and Inspiring Scotland to support the development of collaborations within the social care sector with both direct funding and a learning programme. This was distributed between six collaborations on a competitive grant basis. This year, the effectiveness of the fund was evaluated.



## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2021

#### 12 Funds (continued)

##### *Cyber Resilience Fund*

This grant was awarded by the Scottish Government Cyber Resilience Unit, Third Sector Division via SCVO to four national umbrella bodies to benchmark cyber resilience preparedness and raise awareness among members. CCPS activity focused on surveying members, facilitating Cyber Essentials training, piloting a cyber resilience helpline for care providers, producing cyber awareness podcasts for social care workforce, and linking membership with Scottish Government, SCVO and cyber catalyst networks. The balance was reallocated to the Digital Development fund during the year and fully expended in 2020/2021.

#### 13 Analysis of net assets

2020/2021	Unrestricted Funds £	Restricted Funds £	Net Assets £
Tangible fixed assets	-	-	-
Net current assets	559,410	276,282	835,692
Defined benefit pension scheme liability	(121,000)	-	(121,000)
	<u>438,410</u>	<u>276,282</u>	<u>714,692</u>
2019/2020	Unrestricted Funds £	Restricted Funds £	Net Assets £
Tangible fixed assets	1,245	-	1,245
Net current assets	562,832	243,312	806,144
Defined benefit pension scheme liability	(133,000)	-	(133,000)
	<u>431,077</u>	<u>243,312</u>	<u>674,389</u>

#### 14 Analysis of changes in net debt

	At 1 April 20 £	Cash flows £	At 31 March 21 £
Cash at bank and in hand	<u>788,203</u>	<u>79,619</u>	<u>867,822</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2021**

**15 Financial Commitments**

The future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
<b>Buildings</b>		
Due within one year	7,747	7,747
<b>Other</b>		
Due within one year	990	1,320
Due within two and five years	-	990
	<u>8,737</u>	<u>10,057</u>

**16 Related Parties**

There were no related party transactions in the year (2020: none).

**17 Pension Commitments**

(a) *Defined contribution pension arrangements*

CCPS operates a group personal pension scheme on a defined contribution basis. Employer contributions are paid in the range of 6% to 10% of pensionable salaries while employee contributions are a minimum 4% of pensionable salaries. Employer pension contributions payable in the year were £31,976 (2020: £32,912). The amount included within creditors at the year is £Nil (2020: £Nil).

(b) *Defined benefit pension arrangements*

The company participates in the Scottish Voluntary Sector Pension Scheme, a multi-employer scheme which provides benefits to some 102 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

## CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2021

#### 17 Pension Commitments (continued)

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2017. This actuarial valuation was certified on 19 December 2018 and showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

Deficit contributions:

From 1 April 2019 to 30 September 2026:

£1,404,638 per annum (payable monthly and increasing by 3% each year on 1 April)

From 1 April 2019 to 30 September 2027

£136,701 per annum (payable monthly and increasing by 3% each year on 1 April)

The contributions to 30 September 2027 are in respect of those employers that have agreed concessions (both past and present) with the Trustee.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £88.2m, liabilities of £122.1m and a deficit of £33.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2016 to 31 October 2029:

£1,323,116 per annum (payable monthly and increasing by 3% each year on 1 April)

From 1 April 2016 to 30 September 2031

£292,376 per annum (payable monthly and increasing by 3% each year on 1 April)

From 1 April 2016 to 30 September 2031

£37,475 per annum (payable monthly)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

#### PRESENT VALUES OF PROVISION

	2021	2020	2019
	£	£	£
Present value of provision	<u>121,000</u>	<u>133,000</u>	<u>155,000</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2021

17 Pension Commitments (continued)

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	2021 £	2020 £
Provision at start of year	133,000	155,000
Unwinding of the discount factor (interest expense)	3,000	2,000
Deficit contribution paid	(20,000)	(19,000)
Re-measurements - impact of any change in assumptions	<u>5,000</u>	<u>(5,000)</u>
Provision at end of year	<u>121,000</u>	<u>133,000</u>

INCOME AND EXPENDITURE IMPACT

	2021 £	2020 £
Interest expense	3,000	2,000
Re-measurements – impact of any change in assumptions	<u>5,000</u>	<u>(5,000)</u>
	<u>8,000</u>	<u>(3,000)</u>

ASSUMPTIONS

	2021 % per annum	2020 % per annum	2019 % per annum
Rate of discount	<u>0.86</u>	<u>2.57</u>	<u>1.46</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.