

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

REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2023

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

Board of Directors	A Bonomy J Booth – Treasurer from 15 September 2022 H J Brown R J H Culley V A Dickenson M Dorchester – Vice-convener L Douglas G Dow – Interim Treasurer from 11 May 2022 (resigned 15 September 2022) J G Gillespie S Hunt – Treasurer (resigned 11 May 2022) L Hunter (appointed 15 September 2022) S S Kelly C D MacGregor A J Mauger-Thompson (appointed 11 November 2022) T K McFall (resigned 26 October 2022) L McGrath A S Miller D Moyes N A Richardson K Sheridan (appointed 15 September 2022) S J Smith A J Smyth A L Wood – Convener
Chief Executive Officer	R Cackett (from 4 July 2022) A Gunner Logan (to 30 April 2022)
Secretary	R Cackett (appointed 4 July 2022) N J Henderson (appointed 11 May 2022 and resigned 4 July 2022) A Gunner Logan (resigned 11 May 2022)
Company Number	SC279913
Scottish Charity Number	SC029199
Registered Office and Principle Address	Norton Park 57 Albion Road Edinburgh EH7 5QY
Auditors	Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD
Bankers	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 2023.

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

As with many organisations, CCPS delayed planned development of a new strategy during the COVID pandemic. During 2022-23 the CCPS Board agreed to a programme of activity to consult on a new strategy for delivery by April 2024, and new interim organisation outcomes to determine work for 2023-24.

For 2022-23 however, the organisation continued to deliver in line with the outcomes set for previous years.

- 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.

In addition, CCPS aims to ensure that the organisation is run effectively and efficiently to support achievement of these outcomes.

Activities overview 2022-23

Staffing changes

During 2022-23, CCPS has undergone a number of significant changes.

Following the retirement of CCPS' long-standing CEO, Annie Gunner Logan, the Board appointed Rachel Cackett to the post. Rachel began work in July 2022. Nigel Henderson provided interim cover to CCPS during the gap in substantive CEO.

The Directors express their sincere thanks to Annie for her outstanding leadership of CCPS and to Nigel for providing interim support. They are delighted to welcome Rachel to the role.

During 2022-23 work began to address the pressures on the organisation during a period of significant sectoral reform and increasing concerns from members about provider resilience in the social care sector. Two new senior posts were created: Director of Policy Programmes and Head of Communications and Engagement. Within these two new departments, work began in the last quarter of the year to model and recruit to posts to support the existing team with the additional capacity required to address member issues.

The Associate model – which had been developed to support CCPS' pandemic response – concluded at the end of the financial year, with a shift to developing the organisations' core staffing.

CCPS Directors thank all staff and Associates who have contributed so much to the sector during this year.

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DIRECTORS' REPORT

Activities overview 2022-23 (continued)

Member profile

As a representative body we continued to review our engagement with our membership and have developed a new team focused on improving members communications and opportunities to engage. We have also established a forum for members' own communication leads. Member engagement remains high with, for example, around over 40 members regularly attending our online Monday update sessions.

During 2022-23 we commissioned work to review our board committees and wider member engagement groups, which will compete in 2023-24 and inform our new organisational strategy.

The Directors thank the membership for their engagement with, and support of, CCPS during a very difficult year for the sector.

Funding

In 2022-23 CCPS members contributed £281,943 to our overall income.

As this report shows, the Scottish Government continues to support CCPS' core programmes of work in Commissioning and Procurement, Workforce, Digital, and Children and Young People (through CORRA). In addition, we carried forward funding which the Scottish Government agreed we could invest in National Care Service activity, and we received additional mid-year funds to support member CEOs. Our hosted units – the Criminal Justice Voluntary Sector Forum and the Housing Support Enabling Unit (in association with the Scottish Federation of Housing Associations) – also continued their established funding relationship with the Scottish Government.

The Directors are grateful to all our funders for their continued support of our work on behalf of not-for-profit providers of social care and support.

Achievement and Performance

The Directors set clear priorities with the Chief Executive and have received detailed reports on activity and performance throughout the year, through the Board and its Committees.

This overview is presented against key headings of: Reform and Resilience (funded largely by the membership, with some one-off funding from the Scottish Government on NCS and CEO support); the individual, funded programmes of work undertaken by CCPS, and the two hosted units of CJVSF and HSEU.

Resilience and Reform

The National Care Service Bill

Developments around the National Care Service dominated a great deal of CCPS work during 2022-23. Engaging regularly with members on the development of the legislation we created a series of member briefings, a model of reform to give shape to our response, and proposals for amendments to the Bill, which we created with both members and key partners. We spoke at a number of public events. We also gave evidence on the Bill to a variety of Scottish Parliament committees and supported a third-sector focused day for the lead parliamentary committee in Glasgow, where MSPs met with the CCPS NCS Committee. We engaged widely across the sector to develop solutions to the problems with the legislation we identified.

We completed commissioned work with the Fraser of Allander Institute on the finances associated with the legislation.

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DIRECTORS' REPORT

Achievements and performance (continued)

Resilience and Reform (continued)

In the Spring, given the scale of our concerns with the legislation, CCPS asked for a short delay to the Bill to enable further work to take place before Stage 1.

Sector Resilience and sustainability

Alongside our NCS activity, member concerns around provider resilience and sustainability continued to rise. The announcement of the Scottish Government's social care pay position in the 2023-24 Budget resulted in work to influence the then-Deputy First Minister and Cabinet Secretary to secure greater investment to support sector sustainability. To date this has not been forthcoming. As a result, we made significant strides in public-facing work to secure delivery of the 2019 recommendations on Fair Work, supported by the newly appointed CCPS Communications and Engagement Team.

We represented the sector on the Ministerial-led work on winter pressures, noting that this was primarily focused on managing pressures within the NHS and not within social care. We also engaged with work to deliver short term improvements to service through the Scottish Government and CosLA priorities in their Statement of Intent. For the small number of CCPS members delivering residential care for older people we continued to attempt to support improvements to the National Care Home Contract for 2023-24. In February, after reviewing developments on the contract to date and discussions with members on the CCPS position to support improvements to terms and conditions to the whole sector, CCPS made the decision to step back from this work, in liaison with our partners at Scottish Care.

At the end of 2022, with the aim of supporting the sector through a difficult period, the Scottish Government awarded CCPS a small grant to deliver a peer-support programme for not-for-profit CEOs. CCPS delivered this in association with Kinharvie. Interest was very high. Cohorts began work in the Spring, with the programme concluding in summer 2023.

Covid Inquiry

In the autumn of 2022, Directors chose not to seek core participant status in the Scotland Covid Inquiry. However, it did agree to make available specific funds to prepare for CCPS engagement in the inquiry. This work will take place throughout 2023-24.

Digital programme

Our participation continued in the development of Scottish Government's data strategy, digital maturity mapping, Digital Front Door, single record, information governance and a range of social care data collection and workforce skills development initiatives. We coordinated a well-attended session at Digifest, showcasing a range of CCPS members' innovative work with digital and the impact on supported people. We continued a monthly seminar series. We completed work with Socitm on digital systems mapping relating to National Care Service developments. Progress was made on a data project on outcomes with a group of providers, with members sharing learning on their data collection. The project ended with a draft shared data model.

CCPS Digital Committee members sought ways to address the immense challenge for members to prioritise digital developments in the climate of recruitment difficulties, financial constraints, and uncertainty surrounding the direction of national policy.

During late 2022-23 we began a review of our planned digital programme focus for the second year of funding (23-24) with the Scottish Government, with proposals to focus new activity around data sets to inform national discussions on sector resilience. Response has been positive.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT

Achievements and performance (continued)

Children and young people

This programme supported providers to represent CCPS on a wide range of Scottish Government working groups and continued to support developments across the Whole Family Wellbeing Fund, The Promise and other key areas of improvement. Support was provided to the CCPS Children's Committee, including a planning day in February which led to refocussing of priorities. Work began to deliver a major conference in the early part of 2023-24.

Commissioning and Procurement

The programme focussed on developing and sharing good practice examples of collaborative, outcomes-based commissioning and supporting both public sector and third sector organisations with the move to ethical commissioning and procurement. The programme also worked to promote alternatives to price-based competition and longer-term sustainable contracts that embed fair work and outcomes for supported people.

The programme delivered a series of change projects to support local and national policy and practice change and innovate solutions to improving commissioning and procurement; delivered a series of national and local events promoting the ethical commissioning and procurement principles; and worked to embed outcomes-based commissioning and contracting and a focus on fair work and sustainability and better outcomes for individuals.

It commissioned a series of podcasts on the ethical commissioning principles and a set of interviews on third sector voice in strategic commissioning – both of which will be released during 2023-24.

Workforce

The programme provided opportunities for members to get involved in discussions and decision making around current and future workforce regulation. Key areas of significant change included the SSSC Future Proofing Programme that will see changes in workforce regulation and registration, the Disclosure (Scotland) Act 2020 and the Health and Care (Staffing) (Scotland) Act 2019. The quarterly regulatory forum enabled collaborative working between the regulators and CCPS members to ensure changes met the needs of the third sector workforce.

Recruitment and retention continued to be the biggest challenges facing the sector. CCPS remained engaged in all four of the Fair Work workstreams focused on pay, terms and conditions, effective voice and, latterly, the design of sectoral bargaining. We have continued to raise ideas for improvement, but also significant concerns from our membership about implementation of the Fair Work agenda in practice. CCPS engagement on Fair Work is funded in part through our Scottish Government grant and, in part, through direct member investment.

We engaged in government work on overseas recruitment and on a national recruitment campaign.

The Workforce Development Network practice sharing sessions highlighted the benefits of reviewing processes and making changes to support workforce recruitment and retention in the sector.

We continued to improve the collection of quarterly workforce data to contribute to national decision making and included a further phase of the national marketing campaign and workforce planning.

Regular engagement with CCPS members ensured that the WDN's contribution to national working groups focused on development and reform was informed and influenced by the experiences and needs of the third sector.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT

Achievements and performance (continued)

Criminal Justice Voluntary Sector Forum (CJVSF)

The Forum continued to create opportunities for networking and collaboration; organisational development and capacity building; representation and policy influencing; building and sharing intelligence and evaluation; and information and support. The Forum delivered all this work with limited staffing, due to an unfilled vacancy. The Forum also appointed a new Chair for their Executive Committee this year.

The Forum commissioned work on a report on justice priorities which identified the linkages between justice policy priorities and other cross-cutting policy areas. Members had an opportunity to hear more about and discuss the emerging themes from the work that we have been undertaking.

CJVSF organised regular online discussion events, bringing together third sector service providers and wider partners, and continued to be actively engaged in a wide range of multi-agency groups. For example, the Forum hosted a session for Community Justice Scotland and Scottish Government colleagues to meet with third sector partners to discuss future scenario planning. The Forum gave evidence to the Scottish Parliament on the Bail and Release (Scotland) Bill, responded to a request from the Criminal Justice Committee for a submission, and supported third sector engagement with the Throughcare and Mentoring Project and with the National Collaborative on drugs. CJVSF was represented on the National Care Service Justice Reference Group and held a discussion session to update members on work going on in relation to the National Care Service.

HSEU

The Unit led the joint planning and commissioning of research undertaken by Housing Evidence with partners SFHA, SCLD, Hanover Scotland and Blackwood Home and Care. The Economic and Social Benefits of Housing Support sets out evidence of the value of housing support and makes various recommendations about how to make its contribution more visible and better understood.

The Unit supported 36 organisations subscribing to Better Futures this year with a growing number of services using the system. The delivered 23 training sessions. Two factor authentication was installed this year to increase security of access.

The Unit conducted its 13th annual No Place Like Home photography competition, with winning entries publicised to promote the importance of housing support and supported housing.

The Unit continued to engage with housing support providers regarding the development of a National Care Service, giving evidence to the Local Government, Housing and Planning committee.

Financial Review

During the year there was a positive net movement in funds of £217,271 (2022: £23,465); there was a positive movement in funds of £109,400 (2022: £50,123) for unrestricted funds and a positive movement of £107,871 (2022: negative £26,658) for restricted funds. With total funds brought forward of £738,157, this leaves total funds to carry forward of £955,428 of which £597,933 (2022: £488,533) relates to unrestricted funds and £357,495 (2022: £249,624) relates to restricted funds.

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

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT

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 3.3 months of budgeted core expenditure (2023/24: £159,115). 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 £531,007 which is well in excess of the target level.

Plans for future periods

Following the appointment of a new CEO, and a sector landscape that is changing at pace, the Directors have agreed to work through 2023-24 to develop a new strategy for CCPS, for publication in Spring 2024.

Whilst this is in preparation, the Directors have agreed a new set of organisational aims for 2023-24 based on the model of reform for the sector developed with the membership. Performance reporting to the board during 23/24 will focus on delivery against the aims, which are:

Overarching outcome:

Individuals and families are enabled to realise their aspirations and thrive through a rights- and relationship-based integrated public care and support system that is designed collaboratively, delivered locally and accessible equitably to everyone who needs it.

Six aims:

- We will promote the role of the third sector in delivering choice, control, dignity and human rights for people who need care and support.
- We will work to ensure that Scotland has a sustainable, informed and innovative community of third sector care and support providers.
- We will seek to ensure members are fully funded and support to realise Fair Work for all their staff.
- We will support, and embody, a social care culture rooted in collaborative relationship.
- We will offer practical solutions and thought leadership to improve social care and support outcomes for people.
- We will be a sustainable and inclusive organisation which values, and supports the voice of, its members and staff.

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DIRECTORS' REPORT

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 six board sub-committees: National Care Service; Adult Social Care Reform; Children and Young People; Digital; and the Executive Committees for the hosted units of The Criminal Justice Voluntary Sector Forum and The Housing Support Enabling Unit.

A number of the Board engaged in the appointment of a new Chief Executive.

The Directors may also convene working groups as required, with board membership, to support specific work.

Board Committees will be reviewed through 2023-24.

Decision making

The Board meets four times a year, as does the full CCPS membership. The Board approves an annual strategic plan and delegates operational delivery of this to the Chief Executive, who provides detailed and regular progress reports to the board and updates to the membership.

Key management personnel

The Board consider that they, along with the Chief Executive, the Director of Policy Programmes and the Head of Communications and Engagement, 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

Risk Management

The Directors continue to assess the major risks to which the charitable company is exposed, particularly in relation to the operations, finances and reputation of the company, and are satisfied that the systems are in place to mitigate exposure to those risks. The Directors complete a full review of organisational risk annually, and with the new CEO, a number of amendments were made to the register through 2022-23.

Key risks identified by the Directors are set out below, along with a summary of mitigations in place:

Significant number of members decide not to renew membership, become insolvent and close down, or merge with others	CCPS has established a new department focused on engagement to support strategic and streamlined communications with members and detail the benefits of CCPS membership.
Late funding decisions/ the removal of funding	CCPS has engaged a new senior member of staff to support engagement with programme funders and ensured timely delivery of plans for 2023-24. The Directors also maintain sufficient reserves to ensure redundancy payments where applicable.
Staff capacity (inc. negative impacts on wellbeing / delivery)	Recruitment of new management supports and additional staff. Development of plans to engage OD support and review all HR / EDI policies.
Conflict with stakeholders or between members.	Engagement of new Head of Comms and Engagement to advise on reputational risk. Regular discussions with new senior team and CEO escalation to Convener as appropriate.

The board will work with the CEO through 2023-24, in line with the development of a new strategy, to review the risk appetite of the Directors and risk profile of the organisation and produce a new strategic risk plan for monitoring by the board.

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 18 August 2023 and signed on their behalf by:



A Wood
Convener

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 2023 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 2023, 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

18 August 2023

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 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Charitable activities	2	289,233	837,341	1,126,574	830,908
Investments	3	588	-	588	21
Total income		<u>289,821</u>	<u>837,341</u>	<u>1,127,162</u>	<u>830,929</u>
Expenditure on:					
Charitable activities	4	<u>180,864</u>	<u>729,527</u>	<u>910,391</u>	<u>865,464</u>
Total expenditure		<u>180,864</u>	<u>729,527</u>	<u>910,391</u>	<u>865,464</u>
Net income/(expenditure)	7	108,957	107,814	216,771	(34,535)
Other recognised gains:					
Remeasurement gains on defined benefit pension scheme	18	500	-	500	58,000
Transfers		<u>(57)</u>	<u>57</u>	<u>-</u>	<u>-</u>
Net movement in funds		109,400	107,871	217,271	23,465
Total funds brought forward	13	<u>488,533</u>	<u>249,624</u>	<u>738,157</u>	<u>714,692</u>
Total funds carried forward	13	<u>597,933</u>	<u>357,495</u>	<u>955,428</u>	<u>738,157</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 2023**

	Notes	2023	2022
Fixed Assets:		£	£
Tangible assets	9	<u>-</u>	<u>-</u>
Current Assets:			
Debtors	10	47,737	48,908
Cash at bank and in hand		<u>1,027,919</u>	<u>997,941</u>
		<u>1,075,656</u>	<u>1,046,849</u>
Liabilities:			
Creditors: Amounts falling due within one year	11	<u>(97,228)</u>	<u>(265,692)</u>
Net current assets		<u>978,428</u>	<u>781,157</u>
Total assets less current liabilities		978,428	781,157
Defined benefit pension scheme liability	18	<u>(23,000)</u>	<u>(43,000)</u>
Net Assets		<u>955,428</u>	<u>738,157</u>
Funds:			
Unrestricted funds	13	597,933	488,533
Restricted funds	13	<u>357,495</u>	<u>249,624</u>
		<u>955,428</u>	<u>738,157</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 18 August 2023 and signed on its behalf by:



A L Wood
Convener



J Booth
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 2023

	2023 £	2022 £
Net income for the year (as per the SOFA)	217,271	23,465
Adjustments for:		
Bank interest	(588)	(21)
Decrease/(increase) in debtors	1,171	(32,280)
(Decrease)/increase in creditors	(168,464)	216,934
Decrease in DB pension liabilities	(20,000)	(78,000)
	<u>29,390</u>	<u>130,098</u>
Net cash provided by operating activities	<u>29,390</u>	<u>130,098</u>

STATEMENT OF CASH FLOWS for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities:		
<i>Net cash provided by operating activities</i>	<u>29,390</u>	<u>130,098</u>
Cash flows from investing activities:		
Bank interest	<u>588</u>	<u>21</u>
Net cash flow provided by investing activities	<u>588</u>	<u>21</u>
Change in cash and cash equivalents in the year	29,978	130,119
Cash and cash equivalents at the beginning of the year	<u>997,941</u>	<u>867,822</u>
Cash and cash equivalents at the end of the year	<u>1,027,919</u>	<u>997,941</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

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 and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and UK Generally Accepted Accounting 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.

Based on the charitable company's business plans and the related expected financial outcomes, the Directors deem it appropriate to prepare the financial statements on the going concern basis which assumes that CCPS will continue in operational existence for the foreseeable future.

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.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

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.

Termination payments

Termination payments are recognised on an accruals basis when there is a legal or constructive obligation to make a payment to an employee.

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.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1 Accounting policies (continued)

Pension costs

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 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	2023 Total	2022 Total
	£	£	£	£
Grants				
Housing Support Enabling Unit (Scottish Government Better Homes Division/SFHA)	-	119,329	119,329	116,000
Workforce Development Network (Scottish Government Office of Chief Social Work Advisor)	-	124,150	124,150	124,150
Digital Development Project (Scottish Government Technology Enabled Care Programme)	-	205,050	205,050	-
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division)	-	59,890	59,890	79,263
Commissioning and Procurement Programme (Scottish Government, Adult Social Care Workforce and Fair Work Division)	-	202,000	202,000	182,000
Funding Support for Programme of Work on Children's Services, Policy and Engagement (CORRA Foundation)	-	24,150	24,150	23,000
CEO Leadership and Wellbeing Coaching (Scottish Government Leadership Culture and Wellbeing Division)	-	28,050	28,050	-
	-	762,619	762,619	524,413
Subscriptions and memberships	278,233	3,710	281,943	250,850
Course income	-	54,952	54,952	45,345
Consultancy income	11,000	16,060	27,060	10,300
	<u>289,233</u>	<u>837,341</u>	<u>1,126,574</u>	<u>830,908</u>

Income from charitable activities was £1,126,574 (2022: £830,908) of which £289,233 was unrestricted (2021: £247,669) and £837,341 was restricted (2022: £583,239).

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

3	Investment income	2023	2022
		£	£
	Interest received	<u>588</u>	<u>21</u>

Both current and prior year figures reflect unrestricted investment income.

4	Analysis of expenditures on charitable activities	Basis of Allocation	Total	Total
			2023	2022
			£	£
	Staff costs	Staff time	493,460	542,898
	Travel	Direct	1,980	915
	Printing	Direct	1,400	5,997
	Event costs	Direct	18,752	3,391
	Office costs share	Usage	21,921	20,498
	Membership EASPD	Direct	-	3,777
	Subscriptions/publications	Direct	8,539	3,961
	Research/consultancy	Direct	152,786	139,046
	Equipment	Direct	11,557	5,486
	Outcomes framework costs	Direct	1,260	2,220
	Repayment of underspent grant	Direct	-	4,585
	DB pension scheme expenses	Direct	3,317	3,157
	DB pension interest charge	Direct	500	1,000
	Support costs (see note 5)		167,204	108,690
	Governance costs (see note 6)		<u>27,715</u>	<u>19,843</u>
			<u>910,391</u>	<u>865,464</u>

Expenditure on charitable activities was £910,391 (2022: £865,464) of which £180,864 was unrestricted (2022: £255,567) and £729,527 was restricted (2022: £609,897).

5	Support costs	Basis of Allocation	2023	2022
			£	£
	Staff costs	Staff time	49,417	20,172
	Office costs share	Direct	14,614	13,665
	Professional fees	Direct	19,180	16,657
	Stationery	Direct	1,898	1,946
	Insurance	Direct	6,276	5,130
	Training	Direct	7,147	7,490
	IT Support	Direct	67,860	42,923
	Bank charges	Direct	<u>812</u>	<u>707</u>
			<u>167,204</u>	<u>108,690</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2023

6	Governance costs	Basis of Allocation	2023	2022
			£	£
	Audit fees	Direct	5,202	4,728
	Staff costs	Staff time	22,513	15,115
			<u>27,715</u>	<u>19,843</u>
7	Net movement in funds		2023	2022
			£	£
	This is stated after charging:			
	Auditors' remuneration (excluding VAT)			
	- Audit services		2,540	2,310
	- Other services		1,795	1,630
			<u>2,540</u>	<u>1,630</u>
8	Staff costs		2023	2022
			£	£
	Salaries and wages		497,201	494,559
	Social Security costs		37,464	36,779
	Pension		30,725	32,447
			<u>565,390</u>	<u>563,785</u>
	Termination payments		-	14,400
			<u>565,390</u>	<u>578,185</u>

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

	2023	2022
Management	3	3
Policy and Development	6	7
Administration and support	2	2
	<u>11</u>	<u>12</u>

No employees received emoluments in excess of £60,000 in the current year (2021: One employee received emoluments of between £70,000 and £80,000 in the year).

The total amount of employee benefits received by key management personnel is £109,709 (2022: £85,901). The key management personnel comprised the Chief Executive Officer, Director of Policy Programmes and Head of Communications and Engagement (2021: the Chief Executive Officer only).

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 (2022: None).

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2023

9	Tangible fixed assets	Office Equipment £	
	Cost		
	At 1 April 2022	3,736	
	Disposals	<u>(3,736)</u>	
	At 31 March 2023	<u>-</u>	
	Depreciation		
	At 1 April 2022	3,736	
	Released on disposal	<u>(3,736)</u>	
		<u>-</u>	
	Net book value		
	At 31 March 2023 & 31 March 2022	<u>-</u>	
10	Debtors	2023 £	2022 £
	Trade debtors	16,324	4,200
	Prepayments and other debtors	<u>31,413</u>	<u>44,708</u>
		<u>47,737</u>	<u>48,908</u>
11	Creditors: Amounts falling due within one year	2023 £	2022 £
	Trade creditors	60,576	33,503
	Other creditors	14,618	15,085
	Accruals	22,034	12,054
	Deferred Income (Note 12)	<u>-</u>	<u>205,050</u>
		<u>97,228</u>	<u>265,692</u>
12	Deferred Income	2023 £	2022 £
	Balance at 1 April 2022	205,050	-
	Grant income released	(205,050)	-
	Grant income deferred in the year	<u>-</u>	<u>205,050</u>
	At 31 March 2023	<u>-</u>	<u>205,050</u>

Income was deferred on the basis it was to be used for a Digital project in April 2022- March 2024. The full balance was released in the current year with income recognition criteria now having been met.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2023**

13 Funds

2022/23	1 April 2022 £	Income £	Expenditure £	Actuarial Gains £	Transfers £	31 March 2023 £
<i>Unrestricted:</i>						
General Fund	402,829	289,821	(180,864)	500	18,721	531,007
<i>Designated:</i>						
SHARE Research Fund	8,555	-	-	-	-	8,555
Associate Director Fund (previously known as Commissioning & Procurement Fund)	18,778	-	-	-	(18,778)	-
Redundancy Fund	58,371	-	-	-	-	58,371
	<u>488,533</u>	<u>289,821</u>	<u>(180,864)</u>	<u>500</u>	<u>(57)</u>	<u>597,933</u>
<i>Restricted:</i>						
Housing Support Enabling Unit (Scottish Government Better Homes Division/SFHA)	110,330	180,428	(167,657)	-	-	123,101
Workforce Development Network (Scottish Government Office of Chief Social Work Advisor)	16,290	134,063	(150,410)	-	57	-
NCS Funding (Formerly National Workforce Planning (Scottish Government Social Care Support Division)	41,329	-	(41,329)	-	-	-
Digital Development Project (Scottish Government Technology Enabled Care Programme)	45,355	205,050	(70,309)	-	-	180,096
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division)	15,275	63,600	(55,963)	-	-	22,912
Commissioning and Procurement Programme (Scottish Government, Adult Social Care Workforce and Fair Work Division)	20,395	202,000	(207,443)	-	-	14,952
Funding Support for Programme of Work on Children's Services Policy and Engagement (CORRA Foundation)	650	24,150	(24,800)	-	-	-
CEO Leadership and Wellbeing Coaching (Scottish Government Leadership Culture and Wellbeing Division)	-	28,050	(11,616)	-	-	16,434
	<u>249,624</u>	<u>837,341</u>	<u>(729,527)</u>	<u>-</u>	<u>57</u>	<u>357,495</u>
	<u>738,157</u>	<u>1,127,162</u>	<u>(910,391)</u>	<u>500</u>	<u>-</u>	<u>955,428</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2022**

13 Funds	1 April 2021 £	Income £	Expenditure £	Actuarial Gains £	Transfers £	31 March 2022 £
2021/22						
<i>Unrestricted:</i>						
General Fund	335,862	247,690	(255,567)	58,000	16,844	402,829
<i>Designated:</i>						
SHARE Research Fund	8,555	-	-	-	-	8,555
Associate Director Fund (previously known as Commissioning & Procurement Fund)	36,975	-	-	-	(18,197)	18,778
Redundancy Fund	57,018	-	-	-	1,353	58,371
	<u>438,410</u>	<u>247,690</u>	<u>(255,567)</u>	<u>58,000</u>	<u>-</u>	<u>488,533</u>
<i>Restricted:</i>						
Housing Support Enabling Unit (Scottish Government Better Homes Division/SFHA)	85,570	171,645	(146,885)	-	-	110,330
Workforce Development Network (Scottish Government Office of Chief Social Work Advisor)	8,924	124,150	(116,784)	-	-	16,290
National Workforce Planning (Scottish Government Social Care Support Division)	41,329	-	-	-	-	41,329
Digital Development Project (Scottish Government Technology Enabled Care Programme)	99,858	-	(54,503)	-	-	45,355
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division)	23,074	82,444	(90,243)	-	-	15,275
Commissioning and Procurement (Scottish Government, Adult Social Care Workforce and Fair Work Division)	16,877	182,000	(178,482)	-	-	20,395
Funding Support for Programme of Work on Children's Services Policy and Engagement (CORRA Foundation)	650	23,000	(23,000)	-	-	650
	<u>276,282</u>	<u>583,239</u>	<u>(609,897)</u>	<u>-</u>	<u>-</u>	<u>249,624</u>
	<u>714,692</u>	<u>830,929</u>	<u>(865,464)</u>	<u>58,000</u>	<u>-</u>	<u>738,157</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2023

13 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.

Associate Director Fund (previously known as Commissioning & Procurement Fund)

The Associate Director Fund was designated by the CCPS Board in 2021 as a contingency for additional director level cover during the 2021-22 year and beyond. The balance at 1 April 2022 was released back to general funds in the year following the decision that this fund was no longer required.

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

Scottish Government, Adult Social Care and the Office of the Chief Social Work Advisor (OCSWA), fund CCPS Workforce Policy and Development to support voluntary sector providers of social care with legislation, policy and practice developments impacting the workforce. The programme facilitates collaborative working across the sector and partnerships with national statutory organisations including Scottish Government and regulators. The grant from OCSWA enables providers to contribute their expertise and experience to the national workforce agenda and to initiate and influence change. The grant from Adult Social Care supports providers to contribute to national workforce planning, organisational workforce planning and national/ local recruitment activity.

NCS Funding – Formerly 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). The Scottish Government agreed this funding could be transferred to National Care Service (NCS) projects from 1 April 2022 and the full balance brought forward at this time, was spent accordingly on such projects in the year.

NOTES TO THE FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2023

13 Funds (continued)

Digital Development Project

The Technology Enabled Care – Phase 2 grant was awarded by the Scottish Government’s Technology Enabled Care and Digital Healthcare Division to support the adoption of digital technology within the third sector, social care and support sector. Phase 2 of the grant is to enable CCPS to 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 to support the sector to work collaboratively with statutory partners to achieve improved outcomes in criminal and community justice.

Commissioning and Procurement Programme

The Commissioning and Procurement Programme is a programme of policy and practice change hosted by CCPS. The programme is fully funded by Scottish Government Adult Social Care Workforce Ethical Commissioning Policy Team. The programme aims to provide support to organisations and people looking to improve how social care is commissioned and procured, with a cross-sectoral perspective. CCPS recognises that the way social care is currently planned and purchased often puts process before people. The CCPS Commissioning and Procurement Programme works with a range of stakeholders, including senior leaders from public authorities, support providers and individuals, to develop and promote good practice in commissioning and the move away from price based, time and task procurement and competition towards more collaborative commissioning and a focus on outcomes for individuals.

Funding Support for Programme of Work on Children’s Services Policy and Engagement

The Children, Young People & Families Early Intervention Fund grant is a one-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.

CEO Leadership and Wellbeing Coaching

The CEO Support Programme is funded by the Scottish Government Leadership, Culture and Wellbeing Division for the immediate support of leadership and wellbeing coaching for Chief Executives within the third sector. The aim of this short-term leadership development programme is to provide CEOs with protected space for personal and professional development during a period of intense pressure within the sector, enabling peer-to-peer sharing and development of strategies and resilience. This work should also influence the development of future leadership support activity for third sector CEOs.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2023

14 Analysis of net assets

2022/2023	Unrestricted Funds £	Restricted Funds £	Net Assets £
Tangible fixed assets	-	-	-
Net current assets	620,933	357,495	978,428
Defined benefit pension scheme liability	(23,000)	-	(23,000)
	<u>597,933</u>	<u>357,495</u>	<u>955,428</u>

2021/2022	Unrestricted Funds £	Restricted Funds £	Net Assets £
Tangible fixed assets	-	-	-
Net current assets	531,533	249,624	781,157
Defined benefit pension scheme liability	(43,000)	-	(43,000)
	<u>488,533</u>	<u>249,624</u>	<u>738,157</u>

15 Analysis of changes in net debt

	At 1 April 22 £	Cash flows £	At 31 March 23 £
Cash at bank and in hand	<u>997,941</u>	<u>29,978</u>	<u>1,027,919</u>

16 Financial commitments

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

	2023 £	2022 £
Buildings		
Due within one year	<u>3,859</u>	<u>9,166</u>

17 Related parties

There were no related party transactions in the year (2022: none).

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2023

18 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 £30,725 (2022: £32,447). The amount included within creditors at the year is £249 (2022: £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 82 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.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2020. This actuarial valuation was certified on 21 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. 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:

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NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2023

18 Pension commitments (continued)

Deficit contributions:

From 1 April 2022 to 31 May 2024:

£1,473,969 per annum (payable monthly and increasing by 3% each year on 1 April).

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

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

PRESENT VALUES OF PROVISION

	2023	2022	2021
	£	£	£
Present value of provision	<u>23,000</u>	<u>43,000</u>	<u>121,000</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2023**

18 Pension commitments (continued)

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	2023 £	2022 £
Provision at start of year	43,000	121,000
Unwinding of the discount factor (interest expense)	500	1,000
Deficit contribution paid	(20,000)	(21,000)
Re-measurements - impact of any change in assumptions	(500)	(58,000)
	<u>23,000</u>	<u>43,000</u>

INCOME AND EXPENDITURE IMPACT

	2023 £	2022 £
Interest expense	500	1,000
Re-measurements – impact of any change in assumptions	(500)	(58,000)
	<u>-</u>	<u>(57,000)</u>

ASSUMPTIONS

	2023 % per annum	2022 % per annum	2021 % per annum
Rate of discount	<u>5.40</u>	<u>2.30</u>	<u>0.86</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.