

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

**REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2024**

# 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>	A Bonomy J Booth (resigned 11 September 2023 and re-appointed 29 February 2024) H Brown R Culley V Dickenson M Dorchester (resigned 11 September 2023) L Douglas (resigned 7 March 2024) S Freeth (appointed 11 September 2023) J Gillespie (resigned 11 September 2023) L Hunter S Kelly C Macgregor (resigned 11 September 2023) A Mauger-Thompson L McGrath G Meek (appointed 13 March 2024) A S Miller D Moyes N Richardson K Sheridan S Smith A Smyth A Wood
<b>Chief Executive Officer</b>	R Cackett
<b>Secretary</b>	R Cackett
<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>	MHA 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 2024.

### CCPS Vision and Aims

During 2023-24, CCPS worked closely with members, stakeholders and staff to develop a new strategy from April 2024. Whilst this was in development the Directors agreed an interim vision and 6 organisational aims, which they used to evaluate organisational performance during 2023-24:

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

**Organisational aim 1:** We will promote the role of the third sector in delivering choice, control, dignity and human rights for people who need care and support

**Organisational aim 2:** We will work to ensure that Scotland has a sustainable, informed and innovative community of third sector care and support providers.

**Organisational aim 3:** We will seek to ensure members are fully funded and supported to realise Fair Work for all their staff.

**Organisational aim 4:** We will support, and embody, a social care culture rooted in collaborative relationship.

**Organisational aim 5:** We will offer practical and thought leadership to improve social care and support outcomes for people.

**Organisational aim 6:** We will be sustainable and inclusive organisation which values, and supports the voice of, its members and staff.

### Activities overview 2023-24

#### Staffing

CCPS continued to grow its staffing through 2023-24, building both policy and communications & engagement capacity to deliver for members and to increase opportunities for internal career progression. The CEO has supported this expansion through engaging external expertise to develop new ways of working and organisational values.

The Directors are, as always, grateful for the commitment and expertise provided by the staff team on behalf of members.

#### Membership

CCPS membership has fluctuated around the 90 members through 2023-24 and engagement with our members remains high. Many members have taken part in advisory groups on key areas of policy and around 50 members regularly attend our monthly online meeting. Many have contributed to our pay campaigns and other policy publications over the year.

# CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

## DIRECTORS' REPORT

### Activities overview 2023-24 (continued)

During 2023-24 the Board agreed a new approach to member engagement, deciding to retire current policy sub-committees of the board and replace these with operational member advisory groups which will report quarterly to the entire membership. Board meetings and sub-committees will focus exclusively on issues of governance, with the responsibility delegated to the CEO to raise any policy areas of concern to the board as required. The transition to this new arrangement will complete in 2024-25.

The Directors thank the membership for their ongoing support for, and engagement in, our collective voice.

### Funding

CCPS membership fees totalled in £276,838 during 2023-24. CJVSF members also contributed £4,125 to the forum. Better Futures fees totalled £57,645.

In early 2024 a decision was made to increase the membership fee from April, for the first time since 2011.

During 2023-24, The Scottish Government has continued to support CCPS' core programmes, with new grants for Commissioning and Procurement, Workforce (three grants) and a new two-year funding agreement for Children and Young People (through CORRA). We also carried forward the second year of our two-year Digital grant and a small amount of funding to support our short-term CEO programme.

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 to receive core grants from the Scottish Government. For HSEU, the Better Futures programme also continued.

Significant work was undertaken in the last quarter of 2023-24 to secure future funding from the Scottish Government during a time of significant public funding constraint.

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

This has been an extremely busy year for CCPS as both sector sustainability concerns and proposals for major reforms continue to build at pace. This summary provides some key highlights from our work against our six priorities. In light of the national fiscal situation, it has been a particular challenge to see the impact of our influencing work reflected in national and local government decisions, but we have built a strong evidence base for change this year.

### We will promote the role of the third sector in delivering choice, control, dignity and human rights for people who need care and support

- Following extensive analytical and engagement work on the National Care Service Bill, almost all of our calls for improvement were contained in the Parliamentary Committee's Stage one report.
- CCPS supported the Scottish Parliament in scoping its Post-Legislative Inquiry into the SDS Act and supported it to engage CCPS members as expert advisors.
- We continued to be represented on groups relating to the incorporation of the UNCRC and provided a response to the government's wider plans for incorporation, working with partners across the sector.
- With the support of a designated fund, we prepared a response to the Scottish COVID Inquiry.

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

### **DIRECTORS' REPORT**

#### **Achievement and Performance (continued)**

**We will work to ensure that Scotland has a sustainable, informed and innovative community of third sector care and support providers.**

- We began a collaborative improvement programme with Scotland Excel to address serious member concerns around national frameworks for adult and children's services
- We designed and tested a series of new resilience measures with our members using our Digital funding. Sadly, despite this providing important information on the lack of sector resilience to Scottish Government and CoSLA, this funding has not been continued for 2024-25.
- We engaged with winter planning for the NHS and Social Care, including meeting the Permanent Secretary and Director General of Health & Social Care to raise concerns. Sadly, the plan published did not fully address those concerns for the sector.
- We completed our successful CEO support programme, in partnership with Kinharvie, and presented a report of the programme to the Scottish Government.

**We will seek to ensure members are fully funded and supported to realise Fair Work for all their staff.**

- We ran two campaigns to address members' key priority to challenge low pay settlements for the sector from the Scottish Government (#4StepsToFairWork and #RethinkTo13), garnering major support from the membership and key partners across the social justice field. The Scottish Government did not increase salaries as we had hoped, but did extend their policy to the children's sector for the first time and CCPS has continued to play a leading role in driving forward negotiations on the design of a new Sectoral Bargaining Joint Council.
- We successfully influenced the SSSC to delay their plans to reduce the time required for staff to complete SVQs.
- We launched our annual Benchmarking Survey, in partnership with Strathclyde University and the Voluntary Sector HR Forum with significant media coverage on our finding that on average over half of all those who had moved jobs in the year left the sector altogether.

**We will support, and embody, a social care culture rooted in collaborative relationship.**

- We hosted the CoSLA CEO and Health & Social Care Spokesperson, and the Minister for Social Care at meetings with the CCPS membership. The Convener and CEO also met with the Minister, and the former Cabinet Secretary
- We published a series of interviews on the voice of not-for-profit providers in integrated commissioning to support future thinking on NCS reforms.
- Through our children and young people funding we hosted a one-day conference to share best practice on Family Support.

**We will offer practical and thought leadership to improve social care and support outcomes for people.**

- We produced a series of podcasts with a wide variety of experts on the future of commissioning and procurement and also worked with Scottish Borders Council on a small test of change in contracting practice.
- We commissioned Matter of Focus to work with our members to make recommendations on aggregated outcome measures for social care and support.

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

### **DIRECTORS' REPORT**

#### **Achievement and Performance (continued)**

**We will be sustainable and inclusive organisation which values, and supports the voice of, its members and staff.**

- We completed an extensive consultation programme with members, stakeholders and staff on our new strategy.
- We engaged staff in co-designing new ways of working and organisational values.
- We have updated key policies and procedures and completed key training for staff
- We have built our member engagement team and completed a board review of governance committees and an operational review of member engagement groups to inform an improvement programme.

#### **HSEU**

The Housing Support Enabling Unit has continued a very busy period influencing nationally in relation to housing support. Aside from representing the sector on national groups and responding to queries and consultations, staff have: Published a well-received briefing on the role of the Housing Support Worker; published a response to the review of national outcome measures; gathered case studies on housing support provided in hospital settings ; published the UK Collaborative Centre for Housing Evidence (CACHe ) commissioned report on the benefits of Housing Support, and had a very positive meeting with the Housing Minister to discuss the recommendations. A follow-on report with CACHe is now underway.

The unit has also undertaken a major review of Better Futures, supported by a SLWG of the CCPS Board and external consultants.

#### **CJVSF**

The Forum has engaged extensively with its members to share information and gather views on key areas of justice activity impacting the sector. In particular, the Forum has collaboratively responded to proposals around the Bail and Release from Custody (Scotland) Act 2023, unplanned release, the review Sustainable Housing on Release for Everyone (SHORE) standards and justice proposals for the National Care Service. Members have also been represented on a wide range of national groups and provided input into an extensive number of changes, such as the SPS case management review, guidance updates on the Disclosure Review Process, and developments in throughcare – among many others.

CJVSF also commissioned a review into its future direction, given the ever-increasing demands on the unit.

#### **Financial Review**

During the year there was a negative net movement in funds of £200,780 (2023: positive £217,271); there was a negative movement in funds of £24,942 (2023: positive £109,400) for unrestricted funds and a negative movement of £175,838 (2023: positive £107,871) for restricted funds. With total funds brought forward of £955,428, this leaves total funds to carry forward of £754,648 of which £572,991 (2023: £597,933) relates to unrestricted funds and £181,657 (2023: £357,495) 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 annual total expenditure (2024/25:£350,405). This is in excess of the SORP guidance on reserves policy applying exclusively to unrestricted funds (3.3 months of 2024/25 budgeted unrestricted expenditure: £139,876). 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 £560,936 – well in excess of the policy of Directors.

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

CCPS has published a new set of organisational priorities, informed by our membership, which will drive our work until September 2025.

Late notice of loss of one Scottish Government grant (Digital) and of a reduction in another (Commissioning and Procurement) required the organisation to restructure, including the loss of two posts through redundancy, through the first quarter of 2024-25.

The Directors have agreed to create a designated reserve to bring in external business development support to help us develop a long-term business model for our organisation.

#### **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.

In 2023-24 there were 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. Only the Executive Committees of the hosted units will remain once implementation of the governance committee review is completed in 2024-25.

The Directors may also convene working groups as required, with board membership, to support specific work. During 2023-24 the Board led a review of governance groups and set up SLWGs on Better Futures and on Strategic Risk.

##### **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.



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

### DIRECTORS' REPORT

#### Key management personnel

The Board consider that they, along with the Chief Executive Officer 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.

#### 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 have agreed with the CEO to establish a new strategic risk register through 2024-25, through a Board Short Life Working Group.

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

Financial instability in the organisation from loss of income	Ensure early engagement / positive relationship management with funders to secure funds. Build and promote strong member offer to maintain fee income. Strong operational and governance controls on finances. Maintain reserve of 3.3 months full operating cost. Seek expert advice on business options.
Errors or omissions in organisational compliance with statutory duties	Board SLWG on risk to review approach to ongoing compliance. Legal / expert consultancy to advise. Maintain adequate insurances. Staff training.
Staff capacity, capability and wellbeing under strain	Recruit staff or consultants as required. Ensure competitive package. Ensure policies and procedures up to date. Provide flexibility in work. Provide training as required. Strong culture of 121s and appraisal. Offer of staff support packages.
Reputational damage with members, stakeholders, media, wider public	Engagement of new Head of Comms and Engagement to advise on reputational risk. Strict sign-off processes. Values-led culture. Ongoing CEO engagement with members and key stakeholders. Escalation to Convener as appropriate.

## **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 15 August 2024 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 2024 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 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **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.

## 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)

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of charity management and those charged with governance to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including the testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of the charity's activities and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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: [www.frc.org.uk/auditorresponsibilities](http://www.frc.org.uk/auditorresponsibilities). 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 MHA*

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

**15 August 2024**

*MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313) and 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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Charitable activities	2	276,838	689,111	965,949	1,126,574
Investments	3	3,081	-	3,081	588
<b>Total income</b>		<u>279,919</u>	<u>689,111</u>	<u>969,030</u>	<u>1,127,162</u>
<b>Expenditure on:</b>					
Charitable activities	4	<u>304,861</u>	<u>864,949</u>	<u>1,169,810</u>	<u>910,391</u>
<b>Total expenditure</b>		<u>304,861</u>	<u>864,949</u>	<u>1,169,810</u>	<u>910,391</u>
<b>Net (expenditure)/income</b>	7	(24,942)	(175,838)	(200,780)	216,771
<b>Other recognised gains:</b>					
Remeasurement gains on defined benefit pension scheme	17	-	-	-	500
<b>Net movement in funds</b>		(24,942)	(175,838)	(200,780)	217,271
Total funds brought forward	12	<u>597,933</u>	<u>357,495</u>	<u>955,428</u>	<u>738,157</u>
<b>Total funds carried forward</b>	12	<u><u>572,991</u></u>	<u><u>181,657</u></u>	<u><u>754,648</u></u>	<u><u>955,428</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 2024**


	Notes	2024	2023
		£	£
<b>Current Assets:</b>			
Debtors	9	67,487	47,737
Cash at bank and in hand		<u>764,211</u>	<u>1,027,919</u>
		<u>831,698</u>	<u>1,075,656</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	10	<u>(73,550)</u>	<u>(97,228)</u>
<b>Net current assets</b>		<u>758,148</u>	<u>978,428</u>
Defined benefit pension scheme liability	17	<u>(3,500)</u>	<u>(23,000)</u>
<b>Net Assets</b>		<u>754,648</u>	<u>955,428</u>
<b>Funds:</b>			
Unrestricted funds	12	572,991	597,933
Restricted funds	12	<u>181,657</u>	<u>357,495</u>
		<u>754,648</u>	<u>955,428</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 15 August 2024 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 2024

	2024 £	2023 £
<b><i>Net (expenditure)/ income for the year (as per the SOFA)</i></b>	(200,780)	217,271
<b>Adjustments for:</b>		
Bank interest	(3,081)	(588)
(Increase)/decrease in debtors	(19,750)	1,171
(Decrease) in creditors	(23,678)	(168,464)
(Decrease) in DB pension liabilities	(19,500)	(20,000)
	<u>(266,789)</u>	<u>29,390</u>
<b><i>Net cash (used in)/provided by operating activities</i></b>	<u>(266,789)</u>	<u>29,390</u>

### STATEMENT OF CASH FLOWS for the year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities:</b>		
<i>Net cash (used in)/provided by operating activities</i>	<u>(266,789)</u>	<u>29,390</u>
<b>Cash flows from investing activities:</b>		
Bank interest	<u>3,081</u>	<u>588</u>
<b><i>Net cash flow provided by investing activities</i></b>	<u>3,081</u>	<u>588</u>
<b><i>Change in cash and cash equivalents in the year</i></b>	(263,708)	29,978
Cash and cash equivalents at the beginning of the year	<u>1,027,919</u>	<u>997,941</u>
Cash and cash equivalents at the end of the year	<u><u>764,211</u></u>	<u><u>1,027,919</u></u>



# CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

### 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.

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

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

#### 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.

##### **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 2024

### 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	2024 Total	2023 Total
	£	£	£	£
Grants				
Housing Support Enabling Unit (Scottish Government Better Homes Division)	-	125,000	125,000	119,329
Workforce Development Network (Scottish Government Office of Chief Social Work Advisor)	-	65,700	65,700	124,150
Workforce Development Network (Adult Social Care)		126,000	126,000	-
Digital Development Project (Scottish Government Technology Enabled Care Programme)	-	-	-	205,050
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division)	-	65,295	65,295	59,890
Commissioning and Procurement Programme (Scottish Government, Adult Social Care Workforce and Fair Work Division)	-	195,937	195,937	202,000
Funding Support for Programme of Work on Children's Services, Policy and Engagement (CORRA Foundation)	-	24,150	24,150	24,150
CEO Leadership and Wellbeing Coaching (Scottish Government Leadership Culture and Wellbeing Division)	-	-	-	28,050
	<u>-</u>	<u>602,082</u>	<u>602,082</u>	<u>762,619</u>
Subscriptions and memberships	276,838	4,125	280,963	281,943
Course income	-	59,295	59,295	54,952
Consultancy income	-	23,609	23,609	27,060
	<u>276,838</u>	<u>689,111</u>	<u>965,949</u>	<u>1,126,574</u>

Income from charitable activities was £965,949 (2023: £1,126,574) of which £276,838 was unrestricted (2023: £289,233) and £689,111 was restricted (2023: £837,341).

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

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

<b>3</b>	<b>Investment income</b>	2024	2023
		£	£
	Interest received	<u>3,081</u>	<u>588</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
			2024	2023
			£	£
	Staff costs	Staff time	696,101	493,460
	Travel	Direct	3,361	1,980
	Printing	Direct	5,263	1,400
	Event costs	Direct	15,756	18,752
	Office costs share	Usage	18,425	21,921
	Subscriptions/publications	Direct	7,867	8,539
	Research/consultancy	Direct	88,287	152,786
	Equipment	Direct	11,901	11,557
	Outcomes framework costs	Direct	-	1,260
	Repayment of underspent grant	Direct	52,287	-
	DB pension scheme expenses	Direct	4,016	3,317
	DB pension interest charge	Direct	500	500
	Support costs (see note 5)		223,878	167,204
	Governance costs (see note 6)		<u>42,168</u>	<u>27,715</u>
			<u>1,169,810</u>	<u>910,391</u>

Expenditure on charitable activities was £1,169,810 (2023: £910,391) of which £304,861 was unrestricted (2023: £180,864) and £864,949 was restricted (2023: £729,527).

<b>5</b>	<b>Support costs</b>	Basis of Allocation	2024	2023
			£	£
	Staff costs	Staff time	76,071	49,417
	Office costs share	Direct	12,284	14,614
	Professional fees	Direct	40,431	19,180
	Stationery	Direct	5,799	1,898
	Insurance	Direct	7,304	6,276
	Training	Direct	11,628	7,147
	IT Support	Direct	69,566	67,860
	Bank charges	Direct	<u>795</u>	<u>812</u>
			<u>223,878</u>	<u>167,204</u>

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

### NOTES TO THE FINANCIAL STATEMENTS (continued)

for the year ended 31 March 2024

6	<b>Governance costs</b>	Basis of Allocation	2024 £	2023 £
	Audit fees	Direct	5,724	5,202
	Staff costs	Staff time	<u>36,444</u>	<u>22,513</u>
			<u>42,168</u>	<u>27,715</u>
7	<b>Net movement in funds</b>		2024 £	2023 £
	This is stated after charging:			
	Auditors' remuneration (excluding VAT)			
	-	Audit services	2,795	2,540
	-	Other services	<u>1,975</u>	<u>1,795</u>
8	<b>Staff costs</b>		2024 £	2023 £
	Salaries and wages		695,544	497,201
	Social Security costs		65,310	37,464
	Pension		<u>47,762</u>	<u>30,725</u>
			<u>808,616</u>	<u>565,390</u>

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

	2024	2023
Management	3	3
Policy and Development	13	6
Administration and support	<u>2</u>	<u>2</u>
	<u>18</u>	<u>11</u>

One employee received emoluments of between £80,000 and £90,000 in the current year (2023: No employees received emoluments in excess of £60,000).

The total amount of employee benefits received by key management personnel is £223,705 (2023: £109,709). The key management personnel comprised the Chief Executive Officer, Director of Policy Programmes and Head of Communications and Engagement (2023: the Chief Executive Officer, Directors of Policy Programmes and Head of Communication and Engagement from their dates of appointment in 2022/23).

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 (2023: None).

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2024

9	<b>Debtors</b>	2024	2023
		£	£
	Trade debtors	11,168	16,324
	Prepayments and accrued income	56,319	31,413
		<u>67,487</u>	<u>47,737</u>
10	<b>Creditors: Amounts falling due within one year</b>	2024	2023
		£	£
	Trade creditors	17,354	60,576
	Other creditors	29,586	14,618
	Accruals	22,442	22,034
	Deferred Income (Note 12)	4,168	-
		<u>73,550</u>	<u>97,228</u>
11	<b>Deferred Income</b>	2024	2023
		£	£
	Balance at 1 April 2023	-	205,050
	Deferred in the year	4,168	-
	Released in the year	-	(205,050)
		<u>4,168</u>	<u>-</u>
	At 31 March 2024	4,168	-

Subscription income was deferred in 2024 on the basis it was received in advance for the subscription year 2024/25.

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2024**

12 Funds	1 April 2023 £	Income £	Expenditure £	Actuarial Gains £	Transfers £	31 March 2024 £
<b>2023/24</b>						
<i>Unrestricted:</i>						
General Fund	531,007	279,919	(247,002)	-	512	564,436
<i>Designated:</i>						
SHARE Research Fund	8,555	-	-	-	-	8,555
Redundancy Fund	58,371	-	-	-	(58,371)	-
Staff Development fund	-	-	(13,117)	-	13,117	-
Covid Inquiry fund	-	-	(21,009)	-	21,009	-
Strategy fund	-	-	(10,733)	-	10,733	-
HR Development fund	-	-	(13,000)	-	13,000	-
	<u>597,933</u>	<u>279,919</u>	<u>(304,861)</u>	<u>-</u>	<u>-</u>	<u>572,991</u>
<i>Restricted:</i>						
Housing Support Enabling Unit (Scottish Government Better Homes Division/SFHA/Better Future user fees)	123,101	207,904	(199,148)	-	-	131,857
Workforce Development Network (Scottish Government Office of Chief Social Work Advisor and Adult Social Care)	-	191,700	(179,243)	-	-	12,457
Digital Development Project (Scottish Government Technology Enabled Care Programme)	180,096	-	(161,370)	-	-	18,726
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division/CJVSF membership fees)	22,912	69,420	(74,993)	-	-	17,339
Commissioning and Procurement Programme (Scottish Government, Adult Social Care Workforce and Fair Work Division)	14,952	195,937	(209,611)	-	-	1,278
Funding Support for Programme of Work on Children's Services Policy and Engagement (CORRA Foundation)	-	24,150	(24,150)	-	-	-
CEO Leadership and Wellbeing Coaching (Scottish Government Leadership Culture and Wellbeing Division)	16,434	-	(16,434)	-	-	-
	<u>357,495</u>	<u>689,111</u>	<u>(864,949)</u>	<u>-</u>	<u>-</u>	<u>181,657</u>
	<u>955,428</u>	<u>969,030</u>	<u>(1,169,810)</u>	<u>-</u>	<u>-</u>	<u>754,648</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2024**

**12 Funds**

<b>2022/23</b>	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/Better Future user fees)	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/CJVSF membership fees)	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 2024

#### 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.

###### *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 was reviewed by the Board as part of an examination of CCPS' overall reserves policy. It was returned to free reserves in order to meet a new policy which includes provision for redundancy.

###### *Staff Development Fund*

The Board approved the designation of this fund to move away from a model of contracted associates and invest in a transition to increased staffing capacity and capability within the organisation.

###### *Covid Inquiry Fund*

The Board approved the designation of this fund for the purposes of increasing capacity, including legal support, in the preparation of evidence required for our submission to the Scottish Inquiry.

###### *Strategy Fund*

The board approved the designation of this fund for the development and launch of a new CCPS strategy up to September 2025 and beyond and identify and embed CCPS organisational values.

###### *HR Development Fund*

The board approved the designation of this fund in order to bring in outside expertise to assist the organisation with the development of a flexible and hybrid working policy, and to begin the modernisation of our suite of HR policies in general.

###### *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.

##### **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 as well as a contribution towards staffing costs.

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

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2024

#### 12 Funds (continued)

##### *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 within the regulatory reform programme. The grant from Adult Social Care supports providers to contribute to the Fair Work in Social Care Programme, the development of the National Care Services and influence national recruitment and retention activity. The Grant also supports providers to share their expertise and experience in national policy and activities on career and workforce development.

##### *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 objectives: support the sustainability and mainstreaming of digital approaches in not-for-profit social care, make data meaningful for not-for-profit providers and partners, and support the development of digital skills for the not-for-profit social care workforce.

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

The Criminal Justice Voluntary Sector Forum was funded by the Scottish Government Community Justice Division to support community justice collaboration and partnership working activities. Membership fee income from CJVSF members also supports the Forum’s activities.

##### *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. CCPS recognises that the way social care is currently planned and purchased often puts process before people. The CCPS Commissioning and Procurement Programme works to highlight the issues for not-for-profit providers with current commissioning, contracting and procurement practice and works to promote implementation of the ethical commissioning principles and the move to more collaborative, outcomes and rights based commissioning.

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

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

##### *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 2024**

**13 Analysis of net assets**

2023/2024	Unrestricted Funds £	Restricted Funds £	Net Assets £
Net current assets	576,491	181,657	758,148
Defined benefit pension scheme liability	(3,500)	-	(3,500)
	<u>572,991</u>	<u>181,657</u>	<u>754,648</u>

2022/2023	Unrestricted Funds £	Restricted Funds £	Net 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>

**14 Analysis of changes in net debt**

	At 1 April 23 £	Cash flows £	At 31 March 24 £
Cash at bank and in hand	<u>1,027,919</u>	<u>(263,708)</u>	<u>764,211</u>

**15 Financial commitments**

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

	2024 £	2023 £
<b>Buildings</b>		
Due within one year	<u>3,859</u>	<u>3,859</u>

**16 Related parties**

There were no related party transactions in the year (2023: none).

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

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2024

#### 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 £47,762 (2023: £30,725). The amount included within creditors at the year is £6,166 (2023: £249).

##### (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:

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

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2024

#### 17 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 2024.

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

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	£	£	£
Present value of provision	<u>3,500</u>	<u>23,000</u>	<u>43,000</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2024**

**17 Pension commitments (continued)**

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	2024 £	2023 £
Provision at start of year	23,000	43,000
Unwinding of the discount factor (interest expense)	500	500
Deficit contribution paid	(20,000)	(20,000)
Re-measurements - impact of any change in assumptions	-	(500)
	<u>3,500</u>	<u>23,000</u>

INCOME AND EXPENDITURE IMPACT

	2024 £	2023 £
Interest expense	500	500
Re-measurements – impact of any change in assumptions	-	(500)
	<u>500</u>	<u>-</u>

ASSUMPTIONS

	2024 % per annum	2023 % per annum	2022 % per annum
Rate of discount	<u>4.90</u>	<u>5.40</u>	<u>2.30</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.