

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

**REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2025**

# 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 H Brown R Culley V Dickenson S Freeth J Haugh (appointed 16 September 2024) L Hunter (resigned 16 September 2024) S Kelly A Mauger-Thompson L McGrath G Meek (resigned 16 September 2024) A S Miller D Moyes (resigned 16 September 2024) N Richardson K Sheridan S Smith A Smyth (resigned 9 April 2025) F Steel (appointed 16 September 2024) 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 2025.

### CCPS Vision and Aims

In May 2024, CCPS launched its new Vision, Aims and Priorities, covering spring 2024 to autumn 2025. The Directors use these to evaluate organisational performance. At the same time, CCPS introduced a set of Values which guide the organisation's work.

#### CCPS Vision:

Our vision is for people and communities to thrive with the support of a rights-based, sustainable system of social care and support.

#### CCPS Aim:

As a membership organisation, we aim to work collectively to make sure not-for-profit social care providers have the right landscape to deliver the best possible support for people and communities.

To meet this aim we need decision-makers to recognise the true value of social care and support in Scotland.

#### CCPS Priorities and Intents:

- Secure sustainable, equitable investment for not-for-profit providers of social care and support
- Ensure the reform of social care and support realises people's human rights
- Advocate for the expertise of not-for-profit providers in shared planning and decision-making
- Demonstrate the positive impact of valuing social care on lives and communities.

#### CCPS Values:

CCPS puts fairness and integrity at the centre of everything we do. To this end, we always strive to be: Creative, Collaborative, Credible, Courageous and Kind.

## Activities overview 2024-25

### Staffing

Compared to the previous financial year, for the bulk of 2024-25 CCPS operated with a reduced staff team. Late funding decisions by the Scottish Government had a knock-on effect in the spring of 2024 when we heard that support for our Digital Programme had been cut entirely and the grant supporting our Commissioning & Procurement Programme significantly reduced. Other grants were flatlined. The Directors are grateful to the contribution of our former staff members Simon Webster and Megan Williams, whose posts sadly had to be made redundant as part of a restructure resulting from these decisions.

Despite pressure on capacity, staff continued to deliver very effectively, and CCPS recorded a number of significant achievements linked to the organisation's priorities. The Directors acknowledge the ongoing commitment and expertise provided by the staff team on behalf of members.

### Membership

CCPS had between 88 and 90 members during the year, with MND Scotland and Donaldson's joining as new members. However, in early March 2025, Mungo Foundation and Crossroads Caring Scotland signalled their merger with Enable Scotland from April 2025, effectively withdrawing their own membership from the year end. Change Mental Health indicated they wished to join from the start of the new financial year.

# CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

## DIRECTORS' REPORT

### Membership (continued)

Engagement with our members remained strong, with around 50-60 regularly taking part in our monthly online meetings. Across the year members' knowledge and expertise has been amplified via our influencing and policy work, reports, briefings, webinars, surveys and communications.

Last year the decision was taken to retire policy sub-committees of the Board and replace them with member engagement groups, allowing the Directors to focus on key governance activity for the organisation. These groups, including the Children & Young People, National Care Service, Workforce Leads and Communications forums, have been active throughout the year with member priorities raised in group discussions reported at quarterly member meetings.

Contracted support work with member organisations, on Sectoral Bargaining (Cornerstone) and communications and parliamentary influencing (Includem), was of significant value.

In the autumn, CCPS Directors held an election for new ordinary Directors. Members voted to appoint:

- Angela Bonomy (re-appointment)
- Viv Dickenson (re-appointment)
- Janet Haugh (new Director)
- Austen Smyth (re-appointment)
- Sam Smith (re-appointment)
- Fiona Steel (new Director)

The Directors would like to express their sincere thanks to Austin Smyth, Doug Moyes, Gary Meek and Louise Hunter for all they have done to support the governance of CCPS during their time as members of the Board.

At an EGM, also conducted in September 2024, members voted to accept a number of minor changes to the CCPS Articles to amend a referencing error, to streamline the process for accepting new members and to clarify the process for co-option of Directors to vacant positions. The updated Articles were subsequently lodged with Companies House and OSCR.

Following a decision by Directors, CCPS made plans for an EGM to obtain members' approval to increase current annual membership subscriptions in line with the January CPIH rate, and to increase the number of membership subscription bands from 8 to 10, from 1 April 2025. These changes were subsequently approved by the membership.

### Funding

CCPS membership income during the year was £284,063. CJVSF members also contributed £4,463 to the Forum. Better Futures fees totalled £55,450 and the SFHA contributed £10,600 to the HSEU.

Across 2024-25, the Scottish Government provided grants to support our policy programme, including Workforce, Commissioning and Procurement work and Children and Young People work (through CORRA). We were permitted to use a small 2023-24 underspend in our Digital fund to wind that programme up in Quarter 1 of 2024-25.

# CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

## DIRECTORS' REPORT

### Funding (continued)

Our hosted units – the Criminal Justice Voluntary Sector Forum and the Housing Support Enabling Unit – also continued to receive core grants from the Scottish Government.

Following the late notice of loss of funding from the Scottish Government – alongside repeated flatlining of other, ongoing funds and the financial pressures faced by member organisations – Directors agreed to develop a new business strategy to support the organisation to flourish in the medium term. Work began in 2024-25, following appointment of a consultant, to assess the current landscape, engage with members, staff and partners, and assess opportunities for sustainable growth. The strategy will be presented to Directors in 2025-26 for approval.

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.

### Performance and Activity

It has been another extremely busy year for CCPS as the organisation responded to intensifying pressure on the sector and our members, particularly regarding the continued tracking of frontline worker salary baselines by the SG at the RLW level and no more. This was exacerbated by the impact of increases in employers' National Insurance contributions announced in the UK Government's October Budget.

CCPS and its members have also been operating in the context of continuing uncertainty over plans for a National Care Service and the Scottish Government's ambitions for reform. This summary provides some highlights from our work against our four priorities:

#### **Secure sustainable, equitable investment for not-for-profit providers of social care and support**

- Researched and presented our 2025-26 pay ask to influence Programme for Government. Our CEO gave evidence to the Scottish Parliament's Social Justice and Social Security Committee for their inquiry into third sector funding principles, with her evidence quoted extensively in their report.
- More than 80 CCPS members added their names to our letter to the Chancellor calling on her to exempt third sector providers of social care from eNICs increases.
- Our CEO was interviewed by STV and the BBC, discussing the impact of the eNICs changes on members.
- With contributions from members, over the winter CCPS ran its #MoreThanWarmWords campaign, urging Scottish Government to commit to fair pay for social care workers, and to cover the full costs of eNICs changes if the UK Government failed to.
- We produced a series of briefings and undertook engagement work with the Scottish Parliament and House of Lords on eNICs. We were successful in influencing the HoL to vote for amendments to exempt the majority of the health and social care sector from eNIC increases (the amendments were subsequently defeated in the Commons).
- We submitted a robust response to SSSC's proposals to increase registration fees.
- CCPS presented to the Cabinet Secretary and CoSLA spokesperson on sector viability, drawing on compelling new member survey data. This resulted in a commitment to consider a viability risk register from political leaders.
- Our CEO and Policy Manager then began attending a series of financial viability response group meetings, alongside key partners, with the Cabinet Secretary and CoSLA spokesperson.
- We produced a report examining how private sector agencies in not-for-profit social care impact on CCPS members' viability, staff, and the quality of support delivered.

# CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND DIRECTORS' REPORT

## Activities overview 2024-25 (continued)

### Ensure the reform of social care and support realises people's human rights

- Our CEO met with the-then Minister for Social Care, Mental Wellbeing & Sport to discuss the role of reform in ensuring a rights-based social care system in Scotland.
- Following submission of our Stage 2 NCS Bill consultation response, our CEO met with the Scottish Greens and Scottish Labour with the aim of influencing the NCS Bill process.
- Our CEO attended a meeting of the parliament's Health, Social Care & Sport Committee to give evidence on the NCS Bill and participated in meetings of the Scottish Govt's Expert Legislative Advisory Group, giving feedback on proposals.
- The work of CCPS's NCS Advisory Group continued, gathering and sharing the views of 12 member organisations on the NCS legislation and priorities for reform.
- Following the scrapping of plans to introduce the NCS, CCPS, alongside five other sector organisations, began jointly developing a new paper, *The National Care Service: Where Now?* The paper, which calls for investment and clarity of purpose in reform, was published in April 2025.

### Advocate for the expertise of not-for-profit providers in shared planning and decision-making

- We delivered a successful parliamentary reception hosted by the Health, Social Care & Sport Committee's Convener, attended by 91 members / partners, with attendance from the Cabinet Secretary, Minister and key Conservative front bench spokespeople. The event profiled our new Priorities and marked our 25th anniversary as a charity.
- We hosted the Cabinet Secretary in an open Q&A with 30 of our member organisations at our AGM, giving them an opportunity to highlight their experience and concerns.
- We published two reports about the current landscape of social care commissioning and procurement which highlighted the need for collaborative leadership.
- We published and disseminated a briefing on the Potential Impacts of the Employment Rights Bill on the Not-For-Profit Social Care Workforce in Scotland.
- We undertook work on Sectoral Bargaining (SB) negotiations. Our Short Life Working Group on SB looked at the process for CCPS to negotiate on behalf of the sector, and we brought the draft constitution and proposals for CCPS involvement to our quarterly members' meeting for discussion.

### Demonstrate the positive impact of valuing social care on lives and communities

- We profiled eight membership organisations through blogs and case studies, giving them a platform to describe the impact of their work on communities across Scotland.
- At our AGM we compiled a set of case studies which were shared with the Cabinet Secretary to showcase the value of the work being done by our members.
- As part of our parliamentary work, the contribution of our member organisations was highlighted at length in speeches given by Lib Dem peers in the House of Lords.
- We emphasised how social care impacts on lives and communities in public responses and briefings to parliamentarians, including in responses to the Scottish Government's announcements of its winter plan, 2025-26 Budget and withdrawal of NCS legislation.

Across the year our staff and CCPS representatives attended a range of external stakeholder groups to highlight these priorities and pursue policy solutions to the current crisis.

# CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND DIRECTORS' REPORT

## Activities overview 2024-25 (continued)

### HSEU

The Housing Support Enabling Unit continued its efforts influencing nationally in relation to housing support. Aside from representing the sector on national groups, the unit responded to consultations on the Housing Bill and Review of National Outcomes, and the UK Government's consultation on proposed changes to housing benefit for supported housing; sourced views and case studies on CoSLA's review of their guidance for charging for non-residential social care; and published an updated paper outlining the diverse models of housing support and supported housing provided across Scotland.

By mutual decision, HSEU ended its partnership with the Scottish Federation of Housing Associations, so that from April 2025 the unit will be hosted solely by CCPS.

Better Futures is the monitoring tool used by some housing support providers in Scotland to track outcomes. This has been hosted by CCPS, through HSEU, for many years. Following the launch of the new CCPS Strategy, Directors agreed that this workstream was no longer a clear fit with CCPS priorities and agreed to negotiate an exit strategy from the programme, with agreement from the Scottish Government. This will complete on 31 March 2026, from which date the tool will be hosted by the current IT supplier, CDP Soft.

### CJVSF

In 2024-25 the Forum again engaged extensively with its members to share information and gather views on key areas of justice activity impacting the sector. CJVSF staff and members attended and contributed to regular meetings of working groups; issued CJVSF newsletters to member organisations, updating them on relevant developments; and produced policy papers and consultation responses across the year.

In the previous financial year CJVSF's Executive Committee decided to undertake a participative review of the unit's activities, contracting an external consultant to lead the research. The review's findings were delivered in summer 2024 and learning from it is informing the current work and future direction of the unit.

### **Financial Review**

During the year there was a negative net movement in funds of £15,818 (2024: negative £200,780); there was a positive movement in funds of £21,208 (2024: negative £31,603 restated) for unrestricted funds and a negative movement of £37,026 (2024: negative £169,177 restated) for restricted funds. With total funds brought forward of £754,648, this leaves total funds to carry forward of £738,830 of which £707,743 (2024: £686,535 restated) relates to unrestricted funds and £31,087 (2024: £68,113 restated) relates to restricted funds.

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

### **Reserves Policy**

It is the policy of the Directors to maintain unrestricted reserves not designated or invested in tangible fixed assets (which are the free reserves of the charitable company) at a level which equates to 3.3 months of budgeted annual total expenditure (2025/26: £332,260). This is in excess of the SORP guidance on reserves policy applying exclusively to unrestricted funds (3.3 months of 2025/26 budgeted unrestricted expenditure: £159,130). 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 £579,685 – well in excess of the policy of Directors.

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

## **Plans for future periods**

With funding secured for 2025-26 – though at flatlined rates from the Scottish Government – we plan to recruit to five new posts across Senior Leadership, Policy, and Communications & Engagement. This will include investment from a new designated reserve approved by Directors to support an internal transformation project linked to the emerging new business strategy commissioned in 2024-25.

CCPS will also soon be taking forward plans to influence the priorities for the new Government in Scotland from 2026, alongside continuing to advocate for urgent additional investment for a sector under enormous financial pressure.

The focus on long-term reform, alongside an immediate package of financial support, will continue. Our CEO was appointed as a member of the NCS Interim Advisory Board and will attend meetings from May 2025.

## **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.

The Executive Committees for the Criminal Justice Voluntary Sector Forum and the Housing Support Enabling Unit continued to meet over 2024-25.

The Directors may also convene working groups as required, with board membership, to support specific work. During 2024-25 SLWGs on Sectoral Bargaining, Better Futures and Strategic Risk continued, with the work of the latter resulting in the development of a new strategic risk register.

### **Decision making**

The Board of Directors meets at least four times a year, as does the full CCPS membership. Directors set the CCPS strategy, approve the annual budget and delegate operational delivery to the Chief Executive, who provides detailed and regular progress reports to Directors and updates to the membership.

### **Key management personnel**

The Directors consider that they, along with the Chief Executive Officer and the Head of Communications and Engagement, comprise the key management personnel. The Director of Policy Programmes was a member of the key management personnel for the first quarter of 2024-25. The Directors give their time freely and the pay and remuneration of the CEO, as well as uplifts in agreed pay scales for the wider team, is set by the Directors 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. They refer to the newly established strategic risk register for the purposes of risk mitigation oversight.

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

Negative impacts on reputation with reduced impact in the current economic and political climate	Building capacity and capability in team to increase influencing potential. Developing increased focus on member engagement and communications to ensure our work addresses member priorities. Ensuring strong leadership engagement with Scottish Government, MSPs and other national partners.
Financial instability in the organization from loss of real-terms income	Completing business strategy to develop 3-5 year funding plan. Ensuring strong delivery and reporting on existing grant funds. Review of financial planning and reporting processes during 25/26. Strengthening member offer and increased demonstration of impact to members.
Loss of capacity and capability	Increasing senior operational staff capacity with focus on staff development and support. Introducing new working flexibilities and clearer performance management. Continuing board salary-bridging support re late external funding decisions.
Legal compliance requirements not met	Securing additional senior operations capacity to ensure oversight. Reviewing governance and operational processes. Ensuring external HR, legal, IT and financial expertise. Ensuring appropriate insurances in place. Training staff in key changes.
Exposure to additional risk in service transformation	SLWGs of Board established to ensure governance oversight of major projects. CEO leading change programmes. Member and partner engagement and communications led by Head of Comms and Engagement. Legal support commissioned as required.

**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 2 September 2025 and signed on their behalf by:

*Andrea Wood*

**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 2025 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 2025, 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*

**2 September 2025**

*MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542) 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 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income from:</b>					
Charitable activities	2	351,057	603,337	954,394	965,949
Investments	3	2,934	-	2,934	3,081
<b>Total income</b>		<u>353,991</u>	<u>603,337</u>	<u>957,328</u>	<u>969,030</u>
<b>Expenditure on:</b>					
Charitable activities	4	332,085	641,061	973,146	1,169,810
<b>Total expenditure</b>		<u>332,085</u>	<u>641,061</u>	<u>973,146</u>	<u>1,169,810</u>
<b>Net (expenditure)/income</b>	7	21,906	(37,724)	(15,818)	(200,780)
Transfers between funds	12	(698)	698	-	-
<b>Net movement in funds</b>		21,208	(37,026)	(15,818)	(200,780)
Total funds brought forward restated	12	<u>686,535</u>	<u>68,113</u>	<u>754,648</u>	<u>955,428</u>
<b>Total funds carried forward</b>	12	<u><u>707,743</u></u>	<u><u>31,087</u></u>	<u><u>738,830</u></u>	<u><u>754,648</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 2025

	Notes	2025	2024 Restated
		£	£
<b>Current Assets:</b>			
Debtors	9	71,765	67,487
Cash at bank and in hand		<u>758,792</u>	<u>764,211</u>
		<u>830,557</u>	<u>831,698</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	10	<u>(91,727)</u>	<u>(73,550)</u>
<b>Net current assets</b>		<u>738,830</u>	<u>758,148</u>
Defined benefit pension scheme liability	17	<u>-</u>	<u>(3,500)</u>
<b>Net Assets</b>		<u>738,830</u>	<u>754,648</u>
<b>Funds:</b>			
Unrestricted funds	12	707,743	686,535
Restricted funds	12	<u>31,087</u>	<u>68,113</u>
		<u>738,830</u>	<u>754,648</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 2 September 2025 and signed on its behalf by:

*Andrea Wood*

**A L Wood**  
Convener

*John Booth*

**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 2025**

	2025 £	2024 £
<b><i>Net (expenditure) for the year (as per the SOFA)</i></b>	(15,818)	(200,780)
<b>Adjustments for:</b>		
Bank interest	(2,934)	(3,081)
(Increase) in debtors	(4,278)	(19,750)
Increase/(Decrease) in creditors	18,177	(23,678)
(Decrease) in DB pension liabilities	<u>(3,500)</u>	<u>(19,500)</u>
<b><i>Net cash (used in) operating activities</i></b>	<u><u>(8,353)</u></u>	<u><u>(266,789)</u></u>

**STATEMENT OF CASH FLOWS  
for the year ended 31 March 2025**

	2025 £	2024 £
<b>Cash flows from operating activities:</b>		
<i>Net cash (used in) operating activities</i>	<u>(8,353)</u>	<u>(266,789)</u>
<b>Cash flows from investing activities:</b>		
Bank interest	<u>2,934</u>	<u>3,081</u>
<b><i>Net cash flow provided by investing activities</i></b>	<u>2,934</u>	<u>3,081</u>
<b><i>Change in cash and cash equivalents in the year</i></b>	(5,419)	(263,708)
Cash and cash equivalents at the beginning of the year	<u>764,211</u>	<u>1,027,919</u>
Cash and cash equivalents at the end of the year	<u><u>758,792</u></u>	<u><u>764,211</u></u>

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2025

**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.

**Prior Year adjustment**

The financial statements of the prior year have been adjusted to reallocate income and expenditure from restricted to unrestricted funds, and subsequently to a newly created Better Futures (BF) designated fund. A reconciliation of the opening reserves position is set out below:

	Unrestricted £	Restricted £	Total £
Reserves as previously stated at 1 April 2023	597,933	357,495	955,428
Reallocation of balances between funds	120,205	(120,205)	-
<b>Reserves as restated at 1 April 2023</b>	<b>718,138</b>	<b>237,290</b>	<b>955,428</b>
Net expenditure 23/24 as previously stated	(24,942)	(175,838)	(200,780)
Reallocation of BF income to unrestricted funds	59,295	(59,295)	-
Reallocation of BF expenditure to unrestricted funds	(65,956)	65,956	-
<b>Reserves as restated at 31 March 2024</b>	<b>686,535</b>	<b>68,113</b>	<b>754,648</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2025**

**1 Accounting policies (continued)**

**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.

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.

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 March 2025**

**1 Accounting policies (continued)**

**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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

2 Income from charitable activities	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Grants				
Housing Support Enabling Unit (Scottish Government Better Homes Division)	-	125,000	125,000	125,000
Workforce Development Network (Scottish Government Office of Chief Social Work Advisor Workforce)	-	63,274	63,274	65,700
Workforce Development Network (Adult Social Care)	-	50,362	50,362	51,000
Workforce Development Network (Fair Work, National Care Service and Sustainability)	-	79,695	79,695	75,000
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division)	-	81,173	81,173	65,295
Commissioning and Procurement Programme (Scottish Government, Adult Social Care Workforce and Fair Work Division)	-	160,120	160,120	195,937
Funding Support for Programme of Work on Children’s Services, Policy and Engagement (CORRA Foundation)	-	24,150	24,150	24,150
	<u>-</u>	<u>583,774</u>	<u>583,774</u>	<u>602,082</u>
Subscriptions and memberships	284,063	4,463	288,526	280,963
Research income	11,544	2,000	13,544	13,000
System user fees	55,450	-	55,450	59,295
Consultancy income	-	13,100	13,100	10,609
	<u>351,057</u>	<u>603,337</u>	<u>954,394</u>	<u>965,949</u>

Income from charitable activities was £954,394 (2024: £965,949) of which £351,057 was unrestricted (2024: £336,133 restated) and £603,337 was restricted (2024: £629,816 restated).

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025**

<b>3</b>	<b>Investment income</b>	2025	2024
		£	£
	Interest received	<u>2,934</u>	<u>3,081</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
			2025	2024
			£	£
	Staff costs	Staff time	566,829	696,101
	Travel	Direct	2,348	3,361
	Printing	Direct	3,991	5,263
	Event costs	Direct	6,438	15,756
	Office costs share	Usage	14,847	18,425
	Subscriptions/publications	Direct	2,538	7,867
	Research/consultancy	Direct	125,958	88,287
	Equipment	Direct	2,416	11,901
	Repayment of underspent grants	Direct	25,483	52,287
	DB pension scheme expenses	Direct	3,613	4,016
	DB pension interest charge	Direct	-	500
	Support costs (see note 5)		177,978	223,878
	Governance costs (see note 6)		<u>40,707</u>	<u>42,168</u>
			<u>973,146</u>	<u>1,169,810</u>

Expenditure on charitable activities was £973,146 (2024: £1,169,810) of which £332,085 was unrestricted (2024: £370,817 restated) and £641,061 was restricted (2024: £798,993 restated).

<b>5</b>	<b>Support costs</b>	Basis of Allocation	2025	2024
			£	£
	Staff costs	Staff time	81,227	76,071
	Office costs share	Direct	9,898	12,284
	Professional fees	Direct	11,245	40,431
	Stationery	Direct	1,246	5,799
	Insurance	Direct	7,189	7,304
	Training	Direct	7,041	11,628
	IT Support	Direct	59,320	69,566
	Bank charges	Direct	812	795
			<u>177,978</u>	<u>223,878</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
for the year ended 31 March 2025

6	<b>Governance costs</b>	Basis of Allocation	2025 £	2024 £
	Audit fees	Direct	6,096	5,724
	Staff costs	Staff time	<u>34,611</u>	<u>36,444</u>
			<u>40,707</u>	<u>42,168</u>
7	<b>Net movement in funds</b>		2025 £	2024 £
	This is stated after charging:			
	Auditors' remuneration (excluding VAT)			
	- Audit services		3,050	2,795
	- Other services		<u>2,030</u>	<u>1,975</u>
8	<b>Staff costs</b>		2025 £	2024 £
	Salaries and wages		572,898	695,544
	Social Security costs		55,556	65,310
	Pension		41,178	47,762
	Termination payments		<u>13,035</u>	<u>-</u>
			<u>682,667</u>	<u>808,616</u>

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

	2025	2024
Management	2	3
Policy and communications	9	13
Administration and support	<u>3</u>	<u>2</u>
	<u>14</u>	<u>18</u>

One employee received emoluments of between £80,000 and £90,000 in the current year (2024: One employee received emoluments of between £80,000 and £90,000).

The total amount of employee benefits received by key management personnel is £186,266 (2024: £223,705). The key management personnel comprised the Chief Executive Officer, Director of Policy Programmes (Qtr1 only) and Head of Communications and Engagement (2024: the Chief Executive Officer, Directors of Policy Programmes and Head of Communication and Engagement).

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 (2024: None).

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

9	<b>Debtors</b>	2025 £	2024 £
	Trade debtors	5,067	11,168
	Prepayments and accrued income	<u>66,698</u>	<u>56,319</u>
		<u>71,765</u>	<u>67,487</u>
10	<b>Creditors: Amounts falling due within one year</b>	2025 £	2024 £
	Trade creditors	26,450	17,354
	Other creditors	39,894	29,586
	Accruals	20,590	22,442
	Deferred Income (Note 11)	<u>4,793</u>	<u>4,168</u>
		<u>91,727</u>	<u>73,550</u>
11	<b>Deferred Income</b>	2025 £	2024 £
	Balance at 1 April 2024	4,168	-
	Deferred in the year	4,793	4,168
	Released in the year	<u>(4,168)</u>	<u>-</u>
	At 31 March 2025	<u>4,793</u>	<u>4,168</u>

Subscription income was deferred in 2025 on the basis it was received in advance for the subscription year 2025/26.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

12 Funds	1 April 2024 Restated £	Income £	Expenditure £	Actuarial Gains £	Transfers £	31 March 2025 £
<b>2024/25</b>						
<i>Unrestricted:</i>						
General Fund	564,436	353,991	(225,553)	-	(113,189)	579,685
<i>Designated:</i>						
SHARE Research Fund	8,555	-	-	-	-	8,555
Better Futures Fund	113,544	-	(74,100)	-	55,450	94,894
Strategy Fund	-	-	(5,000)	-	5,000	-
HR Development Fund	-	-	(14,541)	-	14,541	-
Business Development Fund	-	-	(12,891)	-	35,000	22,109
CJVSF and Articles of Association Fund	-	-	-	-	2,500	2,500
	<u>686,535</u>	<u>353,991</u>	<u>(332,085)</u>	<u>-</u>	<u>(698)</u>	<u>707,743</u>
<i>Restricted:</i>						
Housing Support Enabling Unit (Scottish Government Better Homes Division/SFHA)	18,313	137,600	(139,497)	-	-	16,416
Workforce Development Network:						
• Fair Work, National Care Service and Sustainability	1,700	79,695	(81,395)	-	-	-
• Adult Social Care Workforce Development	5,042	50,362	(55,404)	-	-	-
• Scottish Government Office of Chief Social Work Advisor Workforce	5,715	63,274	(69,687)	-	698	-
Digital Development Project (Scottish Government Technology Enabled Care Programme)	18,726	-	(18,726)	-	-	-
Criminal Justice Voluntary Sector Forum (Scottish Government Community Justice Division/CJVSF membership fees)	17,339	85,636	(88,304)	-	-	14,671
Commissioning and Procurement Programme (Scottish Government, Adult Social Care Workforce and Fair Work Division)	1,278	162,620	(163,898)	-	-	-
Children, Young People, Families and Early Intervention Grant (CORRA Foundation)	-	24,150	(24,150)	-	-	-
	<u>68,113</u>	<u>603,337</u>	<u>(641,061)</u>	<u>-</u>	<u>698</u>	<u>31,087</u>
	<u>754,648</u>	<u>957,328</u>	<u>(973,146)</u>	<u>-</u>	<u>-</u>	<u>738,830</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

12 Funds	1 April 2023 Restated £	Income Restated £	Expenditure Restated £	Actuarial Gains £	Transfers £	31 March 2024 Restated £
<b>2023/24</b>						
<i>Unrestricted:</i>						
General Fund	531,007	339,214	(247,002)	-	(58,783)	564,436
<i>Designated:</i>						
SHARE Research Fund	8,555	-	-	-	-	8,555
Better Futures Fund	120,205	-	(65,956)	-	59,295	113,544
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>718,138</u>	<u>339,214</u>	<u>(370,817)</u>	<u>-</u>	<u>-</u>	<u>686,535</u>
<i>Restricted:</i>						
Housing Support Enabling Unit (Scottish Government Better Homes Division/SFHA/Better Future user fees)	2,896	148,609	(133,192)	-	-	18,313
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
Children, Young People, Families and Early Intervention Grant (CORRA Foundation)	-	24,150	(24,150)	-	-	-
CEO Leadership and Wellbeing Coaching (Scottish Government Leadership Culture and Wellbeing Division)	16,434	-	(16,434)	-	-	-
	<u>237,290</u>	<u>629,816</u>	<u>(798,993)</u>	<u>-</u>	<u>-</u>	<u>68,113</u>
	<u>955,428</u>	<u>969,030</u>	<u>(1,169,810)</u>	<u>-</u>	<u>-</u>	<u>754,648</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

**12 Funds (continued)**

***Designated funds***

*2024-2025*

*SHARE Research Fund*

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

*Better Futures*

This fund is held to address potential liabilities and risks arising for CCPS from the operation of the Better Future Outcomes tool.

*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 to identify and embed CCPS organisational values.

*HR Development Fund*

The board approved the designation of this sum in order to re-structure the organisation considering changes to funding in the first quarter of the year, 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.

*Business Development Fund*

The board approved the designation of this sum in order to bring in outside expertise to review the operations and business of CCPS and to propose and implement a business strategy for the organisation over the period November 2024-March 2026.

*CJVSF and Articles of Association Fund*

The Board approved the designation of this sum mid-year to address possible legal costs in relation to any work required to update our Memorandum & Articles of Association in relation to the work of CJVSF. Legal fees were not expended in 2024-25 and this sum will be carried forward into 2025-26.

*2023-2024*

*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 at 31 March 2024 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.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

**12 Funds (continued)**

*Restricted funds*

*2024-2025*

*Housing Support Enabling Unit*

The Housing Support Enabling Unit is a project funded primarily by the Scottish Government to assist and support voluntary and independent sector service providers in relation to their provision of housing support. In 2024-25 The Scottish Federation of Housing Associations (SFHA) also made a financial contribution as a partner in HSEU. The balance carried forward at the year end relate in full to the SFHA joint fund research.

*Workforce Development Network:*

- Fair Work, National Care Service and Sustainability

This programme is fully funded by the Scottish Government to support implementation of the recommendations in the Independent Review of Adult Social Care in relation to Fair Work.

- Adult Social Care Workforce Development

This programme is fully funded by the Scottish Government to support activities intended to address stability in the sector's workforce.

- Scottish Government Office of Chief Social Work Advisor Workforce

This programme, funded by Scottish Government through the SSSC, supports providers to engage in national activity on social care policies and practices, to support providers around qualification requirements and support the strengthening of regulatory frameworks.

*Digital Development Project*

CCPS' Scottish Government funding to support digital developments concluded at the end of 2023-24. However, due to late notice of the decision to end funding, the Scottish Government permitted CCPS to carry forward underspend in to 2024-25 to wind up the programme.

*The Criminal Justice Voluntary Sector Forum*

The Criminal Justice Voluntary Sector Forum is funded by the Scottish Government to enable the provision of relevant support by CJVSF aligned to the National Strategy for Community Justice. Income from CJVSF members also supports the Forum's activities (unrestricted).

*Commissioning and Procurement Programme*

This programme is fully funded by Scottish Government to support implementation of recommendations from the Independent Review of Adult Social Care in relation to ethical commissioning and procurement.

*Children, Young People, Families and Early Intervention Grant*

The CYPFEI Grant support CCPS core expenditure so that it can ensure the voice of not-for-profit providers of services for children, young people and families are central to CCPS' wider work to enable peer support, secure sustainable investment in the sector and communicate the positive value of investing in not-for-profit provision of family support.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

**12 Funds (continued)**

***Restricted funds***

*2023-2024*

*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.

*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.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

**13 Analysis of net assets**

2024/2025	Unrestricted Funds £	Restricted Funds £	Net Assets £
Net current assets	707,743	31,087	738,830
Defined benefit pension scheme liability	-	-	-
	<u>707,743</u>	<u>31,087</u>	<u>738,830</u>

2023/2024	Unrestricted Funds Restated £	Restricted Funds Restated £	Net Assets £
Net current assets	690,035	68,113	758,148
Defined benefit pension scheme liability	(3,500)	-	(3,500)
	<u>686,535</u>	<u>68,113</u>	<u>754,648</u>

**14 Analysis of changes in net debt**

	At 1 April 24 £	Cash flows £	At 31 March 25 £
Cash at bank and in hand	<u>764,211</u>	<u>(5,419)</u>	<u>758,792</u>

**15 Financial commitments**

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

	2025 £	2024 £
<b>Buildings</b>		
Due within one year	-	<u>3,859</u>

**16 Related parties**

There were no related party transactions in the year (2024: none).

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

**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 £41,178 (2024: £47,762). The amount included within creditors at the year is £100 (2024: £6,166).

(b) *Defined benefit pension arrangements*

The company participates in the Scottish Voluntary Sector Pension Scheme, a multi-employer scheme which provides benefits to some 77 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 2023. This actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2.0 m. From 1 June 2024 the majority of employers no longer pay deficit contributions.

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 2020. This valuation showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

**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).

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

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

	<b>2025</b>	<b>2024</b>	<b>2023</b>
	£	£	£
Present value of provision	<u>-</u>	<u>3,500</u>	<u>23,000</u>

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	2025	2024
	£	£
Provision at start of year	3,500	23,000
Unwinding of the discount factor (interest expense)	-	500
Deficit contribution paid	(3,500)	(20,000)
Re-measurements - impact of any change in assumptions	<u>-</u>	<u>-</u>
Provision at end of year	<u>-</u>	<u>3,500</u>

INCOME AND EXPENDITURE IMPACT

	2025	2024
	£	£
Interest expense	-	500
Re-measurements – impact of any change in assumptions	<u>-</u>	<u>-</u>
	<u>-</u>	<u>500</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2025**

**17 Pension commitments (continued)**

ASSUMPTIONS

	2025	2024	2023
	% per annum	% per annum	% per annum
Rate of discount	<u>4.98</u>	<u>4.90</u>	<u>5.40</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.