

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

**REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2026**

**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<br>J Booth<br>H Brown<br>R Culley<br>V Dickenson<br>S Donachie (appointed 22 September 2025)<br>S Freeth (resigned 15 December 2025)<br>J Haugh<br>S Kelly (resigned 22 September 2025)<br>A Mauger-Thompson (resigned 23 March 2026)<br>L McGrath<br>G Meek (appointed 22 September 2025)<br>A S Miller<br>S Murphy (appointed 22 September 2025)<br>N Richardson<br>K Sheridan (resigned 22 September 2025)<br>S Smith<br>A Smyth (resigned 9 April 2025)<br>F Steel<br>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<br>57 Albion Road<br>Edinburgh<br>EH7 5QY                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Auditors</b>                                | MHA<br>6 St Colme Street<br>Edinburgh<br>EH3 6AD                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Bankers</b>                                 | The Royal Bank of Scotland plc<br>36 St Andrew Square<br>Edinburgh<br>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 2026.

#### **CCPS Vision and Aims**

The Directors evaluated organisational performance during the period covered by this report in line with CCPS's approved 2024-26 strategy:

##### **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 2025-26**

#### **Staffing**

After a year in which CCPS had operated with a reduced staff team, we were able to stabilise and grow in 2025-26, with new appointments across policy, communications and senior leadership. With a strengthened team, staff continued to deliver effectively, and CCPS again recorded a number of significant achievements linked to strategic priorities. The Directors acknowledge the ongoing dedication and contribution of the staff team on behalf of members.

#### **Membership**

At 31 March 2026 CCPS membership stood at 85.

Active engagement with our members has become an increasing feature of our work in 2025-26. Over 50 members regularly take part in our monthly online meetings and we have begun to increase opportunities for sector leaders to meet in person for peer support and to problem solve. Our ever-strengthening Member Advisory Group structure has enabled members' knowledge and expertise to directly inform the detail of our policy and communications activity. Our campaigns on key issues for the sector have engaged members in demonstrating our collective voice.

Whilst members are under significant financial pressure we have seen only a small fluctuation in the numbers of organisations in membership over this period.

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

### **DIRECTORS' REPORT**

#### **Membership (continued)**

Membership fees each year are set by a vote of the membership following recommendations made by the CCPS Board. On 21 May 2025, members voted to approve resolutions to increase annual membership subscriptions, and to increase the number of membership subscription bands from 8 to 10, backdated to 1 April 2025.

#### **Board**

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

- Hazel Brown (re-appointment)
- Sean Donachie (new Director)
- Lorraine McGrath (re-appointment)
- Gary Meek (new Director)
- Sara Murphy (new Director)
- Neil Richardson (re-appointment)

The Directors would like to express thanks to Sue Freeth, Sally-Anne Kelly, Karen Sheridan and Annie Mauger-Thomson, who stood down as Directors in 2025-26, for their role in the governance of the organisation.

A key, board-approved designated fund aimed at reducing organisational risks through a period of change resulted in major work beginning this year to improve internal systems and processes and to increase our influencing and income-generation capacity. Aligned to this, Directors approved a new 2026-29 strategy for the organisation, for implementation from April 2026. They delivered key elements of a Governance Review, in relation to board composition and skills, and terms of office for ordinary members. The Board continued work on refreshing CCPS' relationship with its hosted units and Directors agreed to establish a new Finance, Audit and Risk Committee.

Directors also reviewed and accepted recommendations from a short life working group on sectoral bargaining on the process for CCPS engagement in any future bargaining arrangements, if CCPS members approve involvement.

#### **Funding**

Membership subscriptions, Scottish Government grant funding and Better Futures subscription income continued to provide funding for CCPS's activities.

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 again been a busy year as the organisation navigated representing our members nationally in the face of ongoing pressures on social care and support providers, and on the people they employ and support.

Scottish investment in the sector has continued to fall far short of the needs of members to deliver services to those who need them and UK changes to eNICs were introduced in April 2026, with significant consequences for providers' budgets. Immigration changes impacting the sector have caused real concern for many providers. And unexpectedly we saw even expected investment in the Real Living Wage uplift under threat in the Scottish Budget at the start of 2026. Influencing to improve sustainability for members remained our main priority.

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

### DIRECTORS' REPORT

#### Activities overview 2025-26 (continued)

We have also been working in a time of enormous external uncertainty for social care. We saw the government withdraw plans to implement a National Care Service in legislation after three years of active cross-party influencing. The government also produced a series of new 10-year plans just one year before an election. Promises to implement sectoral bargaining stalled for much of the year while we awaited a government response to a draft constitution.

With the aim to improve the position of the sector, we have focused significant work over the year in developing a new, streamlined strategy which incorporates plans for enhanced influencing on sector reform in the new parliament and will support CCPS to become increasingly effective in using all possible capacity in representing members.

This summary provides some highlights from our 2025-26 work against the four priorities of our 2024-2026 strategy:

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

- In early 2026, we launched the Fund Social Care Like It Matters campaign in response to the Scottish Government's decision to withdraw £19m from social care pay investment in its draft 2026-27 budget. Collaborating with our membership actively, we engaged across all parties to successfully secure a reversal of this decision on behalf of members.
- Our CEO and Head of Communications met with parliamentarians across parties and attended the SNP, Scottish Labour, Conservative, Liberal Democrats and Green party conferences, making the case for investment in social care.
- We secured extensive coverage of current social care pressures in a Sunday newspaper, including publication of a letter to the First Minister signed by more than 200 sector leaders, resulting in a meeting with the FM to discuss funding, in partnership with the Alliance.
- We continued to gather data from our membership on the impact of funding shortages on services and supported people to demonstrate the need for change.
- We hosted a round table with children and young people providers and the Cabinet Secretary for Social Justice in February to discuss improvements to procurement and funding for family support, particularly in light of commitments to end child poverty.
- We published a report into the impact of the Scottish Government's policy on pay uplift for adult social care professionals, along with a series of recommendations to address current challenges.
- Commissioned by the Cabinet Secretary and CoSLA spokesperson, we worked with local and national government representatives, SOLACE, the IJB Chief Officers Group and Scottish Care to develop a national sector risk register to inform the Scottish Government's decision-making and set out clear mitigations for services, in particularly the clear need for additional funding. We continue to lobby for action to deliver on this.
- We developed new forums internally for members' Finance Directors and CEOs/leaders to provide peer support and problem-solving space in relation to ongoing sustainability pressures.

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

### **Activities overview 2025-26 (continued)**

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

- Alongside six sector membership organisations, we published *The National Care Service: Where Now?*, a paper aimed at helping to drive urgently needed reform of social care in the run-up to the 2026 Scottish election.
- Ahead of the final debate in parliament on the Care Reform (Scotland) Bill, we worked to successfully influence key, final amendments to the legislation on commissioning and Fair Work.
- As a member of the NCS Interim Advisory Board, our CEO attended throughout the year and was a key member of a sub-group making recommendations on Fair Work.

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

- We hosted the Minister for Social Care and Mental Wellbeing in an open Q&A with members at our AGM. We also met fortnightly with the minister throughout the last quarter of 2026 to discuss sector sustainability and raise members concerns.
- We hosted a member round table with the Director General of Health and Social Care to debate the potential of social care providers in delivering on the government's reform agenda. Following this our CEO was invited to join the Service Renewal Framework Programme Board.
- We published a joint report with Scotland Excel summarising learning and insights from a working group, addressed CCPS members' concerns around commissioning and procurement through SXL frameworks. We jointly used this activity to model collaborative leadership within the social care and support system.
- External work on Sectoral Bargaining was delayed while the Scottish Government assessed its response to the negotiated constitution we submitted with partners in early 2025. A government response was provided in February 2026, and this prompted further partnership work with Scottish Care and the unions to attempt to progress this Fair Work commitment for social care staff.
- We held two roundtable meetings with members about the impact of the UK Government's immigration changes, including discussion of how Scottish Government could provide support to the sector.

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

- We profiled member organisations through 'member spotlight' blogs on our website.
- We shared evidence about the positive impact of valuing social care with cross-party MSPs through briefings and through facilitating meetings between members and key politicians throughout the year.

### **HSEU**

The Housing Support Enabling Unit continued to influence nationally in relation to housing support. Over the past year highlights have included partnering on a report by the UK Collaborative Centre for Housing Evidence about the economic and social benefit of housing support services in Scotland; hosting a networking event to discuss the strategic importance and delivery of housing support; and, alongside CCPS and the wider Everyone Home Collective, issuing an action plan about the opportunity available during the co-design process for More Homes Scotland to create a fairer, more inclusive housing system. The unit also continued to represent the sector on a range of national groups.

Following a decision by Directors, and support from the HSEU Executive Committee, on 1 April 2026 the unit became an integrated workstream of CCPS, resulting in better alignment with CCPS activity and strategy, and more streamlined policy output. Directors would like to thank HSEU staff Yvette Burgess and Fraser White, and members of the Executive Committee, for their contribution to the work of the unit over many years.

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

### **Activities overview 2025-26 (continued)**

#### **Better Futures**

Following a Board decision, the delivery of the Better Futures outcomes tool transferred from CCPS to the system's IT supplier, CDPSoft, on 1 April 2026 after a managed transition period.

#### **CJVSF**

In 2025-26 CJVSF engaged extensively with its members to share information and gather views on key areas of justice activity impacting the sector. The increasing prison population in Scotland continued to put significant pressure on the wider sector and responses to it have been a core feature of reform work. 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. This included a focus on the Independent Sentencing and Penal Policy Commission, programmes of emergency and early release from prison, inquiries and reviews of suicide prevention policies and substance misuse in prisons, and policy development work on alternative pathways and community justice such as bail support and arrest referrals.

#### **Financial Review**

During the year there was a negative net movement in funds of £26,485 (2025: negative £15,818); there was a negative movement in funds of £16,044 (2025: positive £21,208) for unrestricted funds and a negative movement of £10,441 (2025: negative £37,026) for restricted funds. With total funds brought forward of £738,830, this leaves total funds to carry forward of £712,345 of which £691,699 (2025: £707,743) relates to unrestricted funds and £20,646 (2025: £31,087) 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 (the free reserves of the charitable company) at a level equivalent to 3.3 months of budgeted annual total expenditure (2026/27: £315,437).

At 31 March 2026, free reserves stood at £526,199, which is above the level required by the Directors' reserves policy. The Directors consider this level appropriate given the organisation's reliance on external funding, uncertainty around the timing and level of future funding, and the need to maintain sufficient financial resilience to manage identified organisational risks.

In addition, a proportion of unrestricted reserves has been designated by the Directors for specific purposes and planned investment. These funds are therefore not regarded as part of the organisation's general free reserves. During 2026/27, the Directors plan to utilise these designated reserves in line with the purposes for which they have been set aside.

The Directors continue to keep both the level of free reserves and the designation of reserves under regular review, taking account of the organisation's financial position, planned investment and strategic risks.

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

### **Plans for future periods**

In April 2026 we launched our new strategy for 2026-29 and will take forward enhanced influencing, research and engagement work post-election with MSPs and the new government in line with our strategic priorities. We will continue to deliver major programmes of funded work in commissioning, workforce, children & young people, housing support & homelessness, and justice. And as the SNP has been returned to government, we anticipate significant ongoing work to influence their Public Service Reform and Service Renewal agendas on behalf of members. We expect that Sectoral Bargaining will be a major focus of 2026-27, assuming agreement on a final constitution is reached with government and is approved by CCPS members.

Internally, we plan to complete our major programme of improvement work funded by Directors through our designated funds.

### **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 2025-26 with the HSEU Executive Committee holding its final meeting in March prior to the unit formally becoming part of CCPS.

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

#### **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, the Head of Operations and the Head of Communications and Engagement, comprised the key management personnel in 2025-26. 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 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.

| Risk                                                                                                                  | Mitigation                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Risk of reputational damage and reduced organisational influence in a challenging economic and political environment. | Building capacity in the influencing team with clear delivery plans for a new parliament focused on the new CCPS strategy (2026 launch). Strong CEO leadership with key Government, MSP, CoSLA and other national partners. Building internal mechanisms for member voice and research capabilities to ensure ever-stronger credibility.                          |
| Financial instability in the organization from loss of real-terms income                                              | Establishment of board finance, audit and risk committee. Improvement plan in train for internal controls and processes in delivery. Embedding senior operational staff to support member and grant-funder relationships. Planning new routes to direct and in-kind resourcing of work through new strategy period. Planned enhancements to member offer planned. |
| Loss of capacity and capability                                                                                       | Increasing senior team capacity. Funding new staff roles. Improvements of staff development and full implementation of working flexibilities and performance management. Board underwriting of salaries to manage late funding decisions from government.                                                                                                         |
| Legal compliance requirements not met                                                                                 | Additional senior operational capacity. Governance review through board SLWG largely complete. Commissioning of HR, legal and IT external expertise. Appropriate insurances in place. Legal review of policies complete. Staff training on key areas of compliance.                                                                                               |
| Exposure to additional risk in major transformation projects                                                          | CEO oversight of major projects. Increased member and partner engagement. Commissioned external HR, legal and finance support as required. Updating of risk register to be taken through finance, audit and risk committee.                                                                                                                                       |

## **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 27 August 2026 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 2026 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 2026, 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*

**Paul Marshall CA**  
Senior Statutory Auditor  
For and on behalf of MHA  
Statutory Auditor, 6 St Colme Street, Edinburgh, EH3 6AD

**2 September 2026**

*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 2026**

|                                    | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2026<br>£    | Total<br>2025<br>£    |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------|-----------------------|
| <b>Income from:</b>                |       |                            |                          |                       |                       |
| Charitable activities              | 2     | 358,874                    | 619,543                  | 978,417               | 954,394               |
| Investments                        | 3     | 3,858                      | -                        | 3,858                 | 2,934                 |
| <b>Total income</b>                |       | <u>362,732</u>             | <u>619,543</u>           | <u>982,275</u>        | <u>957,328</u>        |
| <b>Expenditure on:</b>             |       |                            |                          |                       |                       |
| Charitable activities              | 4     | <u>378,776</u>             | <u>629,984</u>           | <u>1,008,760</u>      | <u>973,146</u>        |
| <b>Total expenditure</b>           |       | <u>378,776</u>             | <u>629,984</u>           | <u>1,008,760</u>      | <u>973,146</u>        |
| <b>Net (expenditure)</b>           | 7     | (16,044)                   | (10,441)                 | (26,485)              | (15,818)              |
| Transfers between funds            | 12    | <u>-</u>                   | <u>-</u>                 | <u>-</u>              | <u>-</u>              |
| <b>Net movement in funds</b>       |       | (16,044)                   | (10,441)                 | (26,485)              | (15,818)              |
| Total funds brought forward        | 12    | <u>707,743</u>             | <u>31,087</u>            | <u>738,830</u>        | <u>754,648</u>        |
| <b>Total funds carried forward</b> | 12    | <u><u>691,699</u></u>      | <u><u>20,646</u></u>     | <u><u>712,345</u></u> | <u><u>738,830</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 2026**

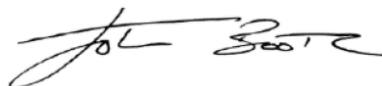
|                                                | Notes | 2026            | 2025            |
|------------------------------------------------|-------|-----------------|-----------------|
|                                                |       | £               | £               |
| <b>Current Assets:</b>                         |       |                 |                 |
| Debtors                                        | 9     | 49,363          | 71,765          |
| Cash at bank and in hand                       |       | <u>741,544</u>  | <u>758,792</u>  |
|                                                |       | <u>790,907</u>  | <u>830,557</u>  |
| <b>Liabilities:</b>                            |       |                 |                 |
| Creditors: Amounts falling due within one year | 10    | <u>(78,562)</u> | <u>(91,727)</u> |
| <b>Net current assets</b>                      |       | <u>712,345</u>  | <u>738,830</u>  |
| Defined benefit pension scheme liability       | 17    | <u>-</u>        | <u>-</u>        |
| <b>Net Assets</b>                              |       | <u>712,345</u>  | <u>738,830</u>  |
| <b>Funds:</b>                                  |       |                 |                 |
| Unrestricted funds                             | 12    | 691,699         | 707,743         |
| Restricted funds                               | 12    | <u>20,646</u>   | <u>31,087</u>   |
|                                                |       | <u>712,345</u>  | <u>738,830</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 27 August 2026 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 2026**

|                                                                | 2026<br>£       | 2025<br>£      |
|----------------------------------------------------------------|-----------------|----------------|
| <b><i>Net (expenditure) for the year (as per the SOFA)</i></b> | (26,485)        | (15,818)       |
| <b>Adjustments for:</b>                                        |                 |                |
| Bank interest                                                  | (3,858)         | (2,934)        |
| Decrease/(Increase) in debtors                                 | 22,402          | (4,278)        |
| (Decrease)/Increase in creditors                               | (13,165)        | 18,177         |
| (Decrease) in DB pension liabilities                           | -               | (3,500)        |
| <b><i>Net cash (used in) operating activities</i></b>          | <u>(21,106)</u> | <u>(8,353)</u> |

**STATEMENT OF CASH FLOWS  
for the year ended 31 March 2026**

|                                                               | 2026<br>£       | 2025<br>£      |
|---------------------------------------------------------------|-----------------|----------------|
| <b>Cash flows from operating activities:</b>                  |                 |                |
| <i>Net cash (used in) operating activities</i>                | <u>(21,106)</u> | <u>(8,353)</u> |
| <b>Cash flows from investing activities:</b>                  |                 |                |
| Bank interest                                                 | <u>3,858</u>    | <u>2,934</u>   |
| <b><i>Net cash flow provided by investing activities</i></b>  | <u>3,858</u>    | <u>2,934</u>   |
| <b><i>Change in cash and cash equivalents in the year</i></b> | (17,248)        | (5,419)        |
| Cash and cash equivalents at the beginning of the year        | <u>758,792</u>  | <u>764,211</u> |
| Cash and cash equivalents at the end of the year              | <u>741,544</u>  | <u>758,792</u> |

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

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2026

#### 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 2026

#### 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 2026****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.

**CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2026**

| 2 | Income from charitable activities                                                                                                                                                | Unrestricted<br>Funds | Restricted<br>Funds | 2026<br>Total  | 2025<br>Total  |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------|----------------|----------------|
|   |                                                                                                                                                                                  | £                     | £                   | £              | £              |
|   | Grants                                                                                                                                                                           |                       |                     |                |                |
|   | Housing Support Enabling Unit (Scottish Government Better Homes Division)                                                                                                        | -                     | 125,000             | 125,000        | 125,000        |
|   | Workforce Development (Scottish Social Services Council)                                                                                                                         | -                     | 67,000              | 67,000         | 63,274         |
|   | Workforce Development (Scottish Government Directorate for Social Care and National Care Service Development)                                                                    | -                     | 55,404              | 55,404         | 50,362         |
|   | Fair Work, National Care Service and Sustainability (Scottish Government Directorate for Social Care and National Care Service Development)                                      | -                     | 81,395              | 81,395         | 79,695         |
|   | CJVSF (Scottish Government Community Justice Division)                                                                                                                           | -                     | 86,700              | 86,700         | 81,173         |
|   | Ethical commissioning Project (Scottish Government Directorate for Social Care and National Care Service Development)                                                            | -                     | 175,000             | 175,000        | 160,120        |
|   | People, Families and Early Intervention & Adult Learning and Empowering Communities (CYPFEI & ALEC) Third Sector Fund (Scottish Government Children and Families Division/CORRA) | -                     | 24,150              | 24,150         | 24,150         |
|   |                                                                                                                                                                                  | -                     | 614,649             | 614,649        | 583,774        |
|   | Subscriptions and memberships                                                                                                                                                    | 289,068               | 4,894               | 293,962        | 288,526        |
|   | Research income                                                                                                                                                                  | 9,644                 | -                   | 9,644          | 13,544         |
|   | System user fees                                                                                                                                                                 | 60,162                | -                   | 60,162         | 55,450         |
|   | Consultancy income                                                                                                                                                               | -                     | -                   | -              | 13,100         |
|   |                                                                                                                                                                                  | <u>358,874</u>        | <u>619,543</u>      | <u>978,417</u> | <u>954,394</u> |

Income from charitable activities was £978,417 (2025: £954,394) of which £358,874 was unrestricted (2025: £351,057) and £619,543 was restricted (2025: £603,337).

**CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND****NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2026**

| 3 | Investment income | 2026<br>£    | 2025<br>£    |
|---|-------------------|--------------|--------------|
|   | Interest received | <u>3,858</u> | <u>2,934</u> |

Both current and prior year figures reflect unrestricted investment income.

| 4 | Analysis of expenditures on charitable activities | Basis of Allocation | Total<br>2026<br>£ | Total<br>2025<br>£ |
|---|---------------------------------------------------|---------------------|--------------------|--------------------|
|   | Staff costs                                       | Staff time          | 596,490            | 566,829            |
|   | Travel                                            | Direct              | 3,541              | 2,348              |
|   | Printing                                          | Direct              | 5,286              | 3,991              |
|   | Event costs                                       | Direct              | 15,522             | 6,438              |
|   | Office costs share                                | Usage               | 14,215             | 14,847             |
|   | Subscriptions/publications                        | Direct              | 2,456              | 2,538              |
|   | Research/consultancy                              | Direct              | 84,583             | 125,958            |
|   | Equipment                                         | Direct              | 8,475              | 2,416              |
|   | Repayment of underspent grants                    | Direct              | -                  | 25,483             |
|   | DB pension scheme expenses                        | Direct              | 5,821              | 3,613              |
|   | Support costs (see note 5)                        |                     | 221,659            | 177,978            |
|   | Governance costs (see note 6)                     |                     | <u>50,712</u>      | <u>40,707</u>      |
|   |                                                   |                     | <u>1,008,760</u>   | <u>973,146</u>     |

Expenditure on charitable activities was £1,008,760 (2025: £973,146) of which £378,776 was unrestricted (2025: £332,085) and £629,984 was restricted (2025: £641,061).

| 5 | Support costs      | Basis of Allocation | 2026<br>£      | 2025<br>£      |
|---|--------------------|---------------------|----------------|----------------|
|   | Staff costs        | Staff time          | 103,184        | 81,227         |
|   | Office costs share | Direct              | 9,477          | 9,898          |
|   | Professional fees  | Direct              | 16,858         | 11,245         |
|   | Stationery         | Direct              | 1,139          | 1,246          |
|   | Insurance          | Direct              | 7,362          | 7,189          |
|   | Training           | Direct              | 15,030         | 7,041          |
|   | IT Support         | Direct              | 67,822         | 59,320         |
|   | Bank charges       | Direct              | <u>787</u>     | <u>812</u>     |
|   |                    |                     | <u>221,659</u> | <u>177,978</u> |

**CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND****NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2026**

|          |                                        |                     |                |                |
|----------|----------------------------------------|---------------------|----------------|----------------|
| <b>6</b> | <b>Governance costs</b>                | Basis of Allocation | 2026<br>£      | 2025<br>£      |
|          | Audit and accountancy fees             | Direct              | 9,000          | 6,096          |
|          | Staff costs                            | Staff time          | <u>41,712</u>  | <u>34,611</u>  |
|          |                                        |                     | <u>50,712</u>  | <u>40,707</u>  |
| <b>7</b> | <b>Net movement in funds</b>           |                     | 2026<br>£      | 2025<br>£      |
|          | This is stated after charging:         |                     |                |                |
|          | Auditors' remuneration (excluding VAT) |                     |                |                |
|          | - Audit services                       |                     | 6,500          | 4,080          |
|          | - Other services                       |                     | <u>1,000</u>   | <u>1,000</u>   |
| <b>8</b> | <b>Staff costs</b>                     |                     | 2026<br>£      | 2025<br>£      |
|          | Salaries and wages                     |                     | 624,596        | 572,898        |
|          | Social Security costs                  |                     | 71,492         | 55,556         |
|          | Pension                                |                     | 45,298         | 41,178         |
|          | Termination payments                   |                     | <u>-</u>       | <u>13,035</u>  |
|          |                                        |                     | <u>741,386</u> | <u>682,667</u> |

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

|                            |           |           |
|----------------------------|-----------|-----------|
|                            | 2026      | 2025      |
| Management                 | 3         | 2         |
| Policy and communications  | 10        | 9         |
| Administration and support | <u>3</u>  | <u>3</u>  |
|                            | <u>16</u> | <u>14</u> |

One employee received emoluments of between £90,000 and £100,000 in the current year (2025: One employee received emoluments of between £80,000 and £90,000).

The total amount of employee benefits received by key management personnel is £217,078 (2025: £186,266). The key management personnel comprised the Chief Executive Officer, Head of Operations and Head of Communications and Engagement (2025: the Chief Executive Officer, Director 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 (2025: None).

**CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND****NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2026**

| 9 | <b>Debtors</b>                 | 2026<br>£     | 2025<br>£     |
|---|--------------------------------|---------------|---------------|
|   | Trade debtors                  | -             | 5,067         |
|   | Prepayments and accrued income | 49,363        | 66,698        |
|   |                                | <u>49,363</u> | <u>71,765</u> |

| 10 | <b>Creditors: Amounts falling due within one year</b> | 2026<br>£     | 2025<br>£     |
|----|-------------------------------------------------------|---------------|---------------|
|    | Trade creditors                                       | 32,080        | 26,450        |
|    | Other creditors                                       | 21,389        | 39,894        |
|    | Accruals                                              | 25,093        | 20,590        |
|    | Deferred Income (Note 11)                             | -             | 4,793         |
|    |                                                       | <u>78,562</u> | <u>91,727</u> |

Subscription income was deferred in 2025 on the basis it was received in advance for the subscription year 2025/26. No such income received in advance this year.

| 11 | <b>Deferred Income</b>  | 2026<br>£      | 2025<br>£      |
|----|-------------------------|----------------|----------------|
|    | Balance at 1 April 2025 | 4,793          | 4,168          |
|    | Deferred in the year    | -              | 4,793          |
|    | Released in the year    | <u>(4,793)</u> | <u>(4,168)</u> |
|    | At 31 March 2026        | <u>-</u>       | <u>4,793</u>   |

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

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2026

| 12 Funds                                                                                                                                                                           | 1 April<br>2025<br>£ | Income<br>£    | Expenditure<br>£   | Actuarial<br>Gains<br>£ | Transfers<br>£ | 31 March<br>2026<br>£ |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------|--------------------|-------------------------|----------------|-----------------------|
| <b>2025/26</b>                                                                                                                                                                     |                      |                |                    |                         |                |                       |
| <i>Unrestricted:</i>                                                                                                                                                               |                      |                |                    |                         |                |                       |
| General Fund                                                                                                                                                                       | 579,685              | 362,732        | (245,075)          | -                       | (171,143)      | 526,199               |
| <i>Designated:</i>                                                                                                                                                                 |                      |                |                    |                         |                |                       |
| SHARE Research Fund                                                                                                                                                                | 8,555                | -              | -                  | -                       | -              | 8,555                 |
| Better Futures Fund                                                                                                                                                                | 94,894               | -              | (75,288)           | -                       | 63,466         | 83,072                |
| Business Development Fund                                                                                                                                                          | 22,109               | -              | (12,739)           | -                       | -              | 9,370                 |
| CJVSF and Articles of Association Fund                                                                                                                                             | 2,500                | -              | -                  | -                       | -              | 2,500                 |
| CRM and Website development                                                                                                                                                        | -                    | -              | (2,520)            | -                       | 10,000         | 7,480                 |
| Risk Reduction Fund                                                                                                                                                                | -                    | -              | (43,154)           | -                       | 97,677         | 54,523                |
|                                                                                                                                                                                    | <u>707,743</u>       | <u>362,732</u> | <u>(378,776)</u>   | <u>-</u>                | <u>-</u>       | <u>691,699</u>        |
| <i>Restricted:</i>                                                                                                                                                                 |                      |                |                    |                         |                |                       |
| Housing Support Enabling Unit (Scottish Government Better Homes Division)                                                                                                          | 16,416               | 125,000        | (138,112)          | -                       |                | 3,304                 |
| Workforce Development:                                                                                                                                                             |                      |                |                    |                         |                |                       |
| • Fair Work, National Care Service and Sustainability (Scottish Government Directorate for Social Care and National Care Service Development)                                      | -                    | 81,396         | (81,396)           | -                       | -              | -                     |
| • Scottish Government Directorate for Social Care and National Care Service Development                                                                                            | -                    | 55,404         | (55,404)           | -                       | -              | -                     |
| • Scottish Social Service Council                                                                                                                                                  | -                    | 67,000         | (67,000)           | -                       | -              | -                     |
| CJVSF (Scottish Government Community Justice Division/CJVSF membership fees)                                                                                                       | 14,671               | 91,593         | (88,922)           | -                       | -              | 17,342                |
| Ethical commissioning Project (Scottish Government Directorate for Social Care and National Care Service Development)                                                              | -                    | 175,000        | (175,000)          | -                       | -              | -                     |
| People, Families and Early Intervention & Adult Learning and Empowering Communities (CYPFEI & ALEC) Third Sector Fund (Scottish Government Children and Families Division / CORRA) | -                    | 24,150         | (24,150)           | -                       | -              | -                     |
|                                                                                                                                                                                    | <u>31,087</u>        | <u>619,543</u> | <u>(629,984)</u>   | <u>-</u>                | <u>-</u>       | <u>20,646</u>         |
|                                                                                                                                                                                    | <u>738,830</u>       | <u>982,275</u> | <u>(1,008,760)</u> | <u>-</u>                | <u>-</u>       | <u>712,345</u>        |

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

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

| 12 | Funds<br>2024/25                                                                                                           | 1 April<br>2024<br>Restated<br>£ | Income<br>£    | Expenditure<br>£ | Actuarial<br>Gains<br>£ | Transfers<br>£ | 31 March<br>2025<br>£ |
|----|----------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------|------------------|-------------------------|----------------|-----------------------|
|    | <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<br>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<br>(Scottish Government Better<br>Homes Division/SFHA)                                       | 18,313                           | 137,600        | (139,497)        | -                       | -              | 16,416                |
|    | Workforce Development Network:                                                                                             |                                  |                |                  |                         |                |                       |
|    | • Fair Work, National Care Service<br>and Sustainability                                                                   | 1,700                            | 79,695         | (81,395)         | -                       | -              | -                     |
|    | • Adult Social Care Workforce<br>Development                                                                               | 5,042                            | 50,362         | (55,404)         | -                       | -              | -                     |
|    | • Scottish Government Office of<br>Chief Social Work Advisor<br>Workforce                                                  | 5,715                            | 63,274         | (69,687)         | -                       | 698            | -                     |
|    | Digital Development Project<br>(Scottish Government Technology<br>Enabled Care Programme)                                  | 18,726                           | -              | (18,726)         | -                       | -              | -                     |
|    | Criminal Justice Voluntary Sector<br>Forum (Scottish Government<br>Community Justice Division/CJVSF<br>membership fees)    | 17,339                           | 85,636         | (88,304)         | -                       | -              | 14,671                |
|    | Commissioning and Procurement<br>Programme (Scottish Government,<br>Adult Social Care Workforce and<br>Fair Work Division) | 1,278                            | 162,620        | (163,898)        | -                       | -              | -                     |
|    | Children, Young People, Families<br>and Early Intervention Grant<br>(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>        |

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

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2026

#### 12 Funds (continued)

##### *Designated funds*

2025-26

##### *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.

##### *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.

##### *CRM and Business Development*

The board approved the designation of this sum for development of the CCPS Website and a new contact records management system.

##### *Risk Reduction Fund*

The designated Risk Reduction Fund, approved in April 2025, has supported targeted investment in organisational and influencing capacity, including the Head of Operations and Parliamentary Officer roles, alongside improvements to financial controls, governance and systems. This investment has strengthened oversight, compliance, influencing capacity and organisational resilience.

2024-2025

##### *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.

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

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2026

#### 12 Funds (continued)

##### *Restricted funds*

##### *2025-2026*

##### *Housing Support Enabling Unit (Scottish Government Better Homes Division)*

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 addition, the HSEU generates funds from subscribers to the Better Futures outcomes framework software (unrestricted) and from partners who joint fund research (restricted).

##### *Workforce Development:*

- Fair Work, National Care Service and Sustainability (Scottish Government Directorate for Social Care and National Care Service Development)

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.

- Scottish Government Directorate for Social Care and National Care Service Development)

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

- Scottish Social Services Council

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.

##### *CJVSF (Scottish Government Community Justice Division)/CJVSF membership fees*

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.

##### *Ethical commissioning Project (Scottish Government Directorate for Social Care and National Care Service Development)*

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.

##### *People, Families and Early Intervention & Adult Learning and Empowering Communities (CYPFEI & ALEC) Third Sector Fund (Scottish Government Children and Families Division / CORRA)*

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.

##### *2024-2025*

##### *Digital Development fund*

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.

**CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND****NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2026****13 Analysis of net assets**

| 2025/2026                                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Net Assets<br>£ |
|------------------------------------------|----------------------------|--------------------------|-----------------|
| Net current assets                       | 695,003                    | 17,342                   | 712,345         |
| Defined benefit pension scheme liability | -                          | -                        | -               |
|                                          | <u>695,003</u>             | <u>17,342</u>            | <u>712,345</u>  |
| 2024/2025                                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Net Assets<br>£ |
| 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>  |

**14 Analysis of changes in net debt**

|                          | At 1 April 25<br>£ | Cash flows<br>£ | At 31 March 26<br>£ |
|--------------------------|--------------------|-----------------|---------------------|
| Cash at bank and in hand | <u>758,792</u>     | <u>(17,248)</u> | <u>741,544</u>      |

**15 Financial commitments**

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

|                     | 2026<br>£    | 2025<br>£ |
|---------------------|--------------|-----------|
| <b>Buildings</b>    |              |           |
| Due within one year | <u>4,052</u> | <u>-</u>  |

**16 Related parties**

During the year the charity paid £1,578 (2025: £3,528) for consultancy services provided by Cornerstone, a charity for which Hazel Brown acts as Chief Executive. Creditors at the year end include £Nil (2025: £534) in respect of these fees.

**CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND****NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 March 2026****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 £45,298 (2025: £41,178). The amount included within creditors at the year is £ 100 (2025: £100).

**(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:

**CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND****NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2026****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>2026</b> | <b>2025</b> | <b>2024</b> |
|----------------------------|-------------|-------------|-------------|
|                            | £           | £           | £           |
| Present value of provision | -           | -           | 3,500       |

**RECONCILIATION OF OPENING AND CLOSING PROVISIONS**

|                                                       | <b>2026</b> | <b>2025</b> |
|-------------------------------------------------------|-------------|-------------|
|                                                       | £           | £           |
| Provision at start of year                            | -           | 3,500       |
| Unwinding of the discount factor (interest expense)   | -           | -           |
| Deficit contribution paid                             | -           | (3,500)     |
| Re-measurements - impact of any change in assumptions | -           | -           |
| Provision at end of year                              | -           | -           |

**INCOME AND EXPENDITURE IMPACT**

|                                                       | <b>2026</b> | <b>2025</b> |
|-------------------------------------------------------|-------------|-------------|
|                                                       | £           | £           |
| Interest expense                                      | -           | -           |
| Re-measurements – impact of any change in assumptions | -           | -           |
|                                                       | -           | -           |

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 March 2026**

**17 Pension commitments (continued)**

ASSUMPTIONS

|                  | 2026        | 2025        | 2024        |
|------------------|-------------|-------------|-------------|
|                  | % per annum | % per annum | % per annum |
| Rate of discount | <u>5.14</u> | <u>4.98</u> | <u>4.90</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.