

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

REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2012

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CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

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CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

CHARITY INFORMATION

Board of Directors	N J Henderson – Convener J Grant – Treasurer M R Cawley M Crewe C Dickson R Dorman B Duffy (appointed 15/09/2011) D O' Dwyer A C Houston R Hughes (appointed 15/09/2011) L McGrath M C Matheson P Moore (appointed 25/05/2011) A Morgan A J Smyth W J Watson (resigned 01/04/2011)
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Chief Executive Officer	A Gunner Logan
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Secretary	A Gunner Logan
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Company Number	SC279913
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Charity Number	SC029199
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Registered Office and Principle Address	Norton Park 57 Albion Road Edinburgh EH7 5QY
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Auditors	Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD
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Bankers	The Royal Bank of Scotland plc 36 St Andrew Square Edinburgh EH2 2YB
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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 2012.

The Board of Directors

The Board of Directors, who are also trustees for the purposes of charity law, named on page 1 have served during the year under review unless otherwise indicated.

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.

Appointment and Removal of Trustees

There is an annual election process for trustees of the Charity (who are also Directors of the company), with provision for co-option of further Trustees from within the membership. CCPS has produced a governance manual which is the principal tool for inducting new Trustees/Directors. There are two sub-committees of the Board: the first oversees the work of the Scottish Government-funded Housing Supporting Enabling Unit, which is a collaborative project between CCPS and the Scottish Federation of Housing Associations (SFHA); and the second facilitates the contribution to the CCPS strategic agenda of those member organisations that provide care and support services to children and young people.

Decision making

The Board meets four times a year; the full membership also meets four times a year. The strategic plan and the organisational budget are put to the full membership with a recommendation from the Board to adopt; the Board then delegates implementation of the plan to the Chief Executive Officer who provides reports on progress to each Board meeting.

Risk

The Board approves a risk management review annually, identifying the risks to which CCPS is exposed and approving systems and procedures to mitigate those risks.

CCPS mission

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

CCPS aims to:

- Champion quality care and support provided by the third sector
- Challenge policy and practice that inhibits or undermines the sector's ability to provide quality care and support
- Prepare providers for future challenges and opportunities
- Support providers to understand, negotiate and influence the complex policy and practice environment in which they operate.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Activities overview

Social care has now become one of the most pressing social and political issues in Scotland and the wider UK, against a backdrop of major constraints on public expenditure, significant projected demographic change and considerable public pressure for improved standards.

At UK level this year we have seen the launch of the Dilnot report into the funding of long-term care; a *Panorama* broadcast exposing the shocking abuse of residents with learning disabilities by their support workers; and the financial collapse of Southern Cross, one of the largest providers of care homes for older people.

In Scotland, we have seen the publication of the Commission on the Future Delivery of Public Services (the "Christie Commission") which contained key recommendations relating to care and support; long-awaited government proposals for the integration of health and social care; the introduction to the Scottish Parliament of legislation for self-directed support; and the closure of care home provision and a parliamentary inquiry in response to poor standards and the death of an elderly resident.

CCPS has been at the forefront of representing third sector interests and concerns in relation to all these developments.

The Scottish Parliament elections in 2011 delivered a majority SNP government, whose first legislative programme announced in September 2011 contained a number of Bills of direct relevance to care and support providers, including self-directed support and the rights of children and young people. Further proposals were outlined for legislation relating to sustainable procurement, health and social care integration, and children's services. CCPS worked hard during the year to communicate its key messages to the new 'intake' of MSPs; and to prepare for a similar communications strategy following the local government elections in 2012.

The CCPS Board determined to revise, update and roll forward the organisational strategic plan in light of all these developments, and agree a programme of work based on a set of key priorities. A report of the organisation's performance and achievements in this respect is set out below.

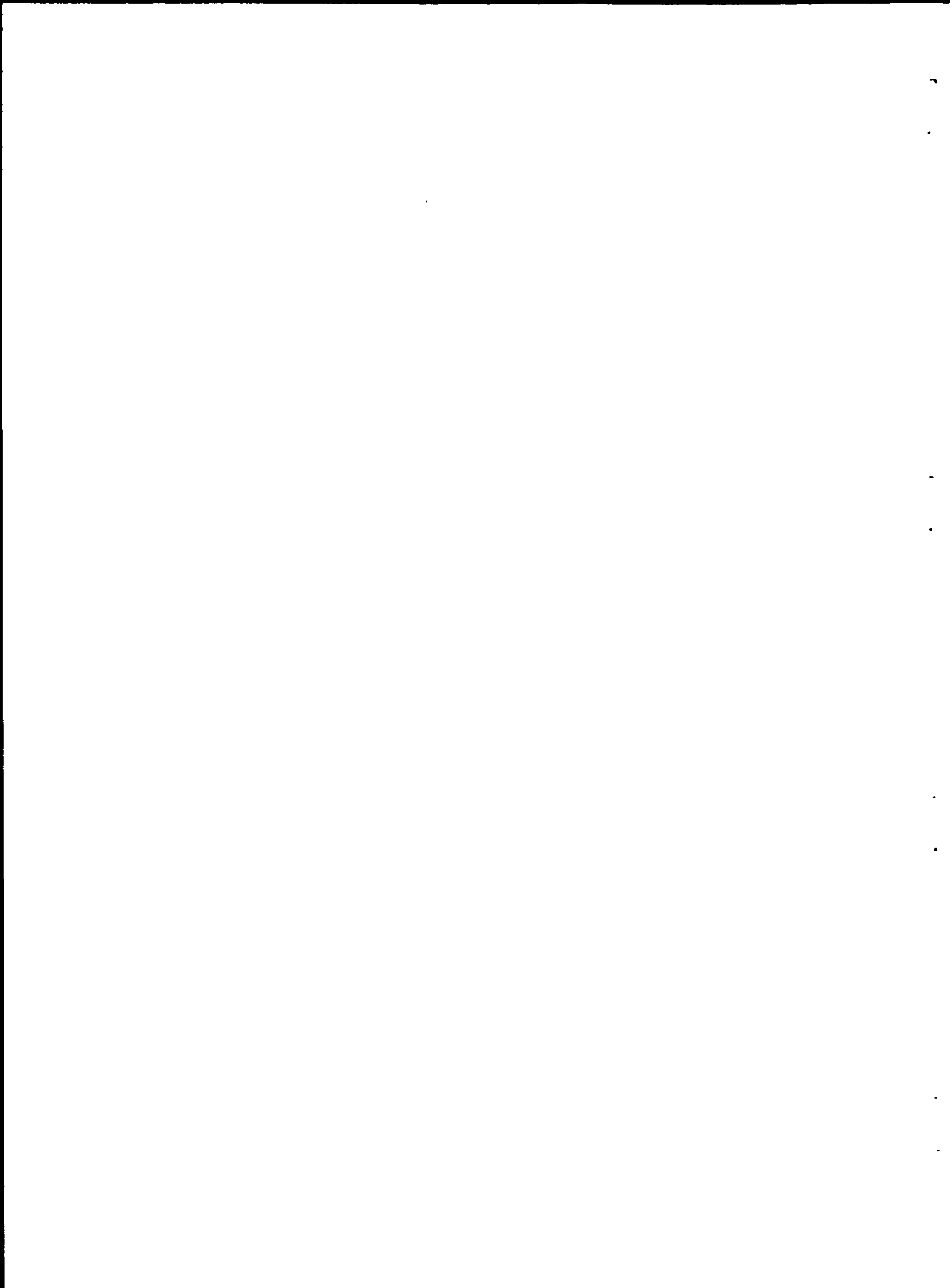
Meanwhile membership remained stable during the year and now comprises 72 of Scotland's most substantial third sector providers of care and support. This stability has greatly helped to reinforce the ability of CCPS to exert appropriate influence in relation to major developments in public policy.

2011-12 was the first full year of operation of the Committee on Care and Support for Children and Young People. The committee had an early meeting with the Minister for Children and Young People and secured a commitment to regular exchanges. A range of guest speakers was invited to committee meetings, including Scotland's Commissioner for Children and Young People and the National Child Protection Committee Co-ordinator. Thanks are due to Paul Moore, who chaired the committee in its inaugural year. The process of appointing a new Chair is under way, with the appointment due to be confirmed at the AGM in 2012.

CCPS continued to benefit from significant levels of Scottish Government funding in 2011-12, including support for the Housing Support Enabling Unit (albeit at a reduced level from the previous year). During the year, the welcome news was received that the Unit's funding will be reinstated at previous levels for 2012-13, which is testament to the value placed on the work of the Unit by the Scottish Government.

CCPS also received a grant of £100,000 in 2011-12 to support its Providers & Personalisation Programme, which was launched in October 2011 and has already put on an impressive range of briefing events, seminars and practice exchange opportunities for providers, as well as developing a valuable new web-based information resource. We have now been successful in securing a further three years' funding for the programme, guaranteeing the stability of this important resource for providers as the legislation on self-directed support is taken forward.

There have been some further staffing changes during the year, and the CCPS team has now stabilised at nine (seven full-time, two part-time). The organisation has also completed a process of centralising all administration, event management and finance functions, and has brought all staff together in the same premises, in order to increase efficiency and promote even better team working.



CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Activities overview (continued)

Finally, CCPS has made its first steps into the world of social media, setting up a Facebook page and a Twitter account. Our "followers" include a range of individuals and agencies including the Carnegie UK Trust, the Joseph Rowntree Foundation and several key commentators on health and social care issues.

Achievements and performance

Funding issues

Budgets for care and support continue to be severely constrained. CCPS worked hard this year to inform its members about developments and to raise awareness among decision makers of the nature, scope and impact of budget cuts.

- CCPS issued a rapid-response members' briefing on the 2011 spending review and invited the Scottish Government Director of Local Government and the Third Sector to address members about its implications. Written evidence on the impact of the spending review was submitted to both the Scottish Parliament Local Government and Regeneration Committee and the Health and Sport Committee. In addition, the CCPS Director was invited by the Convention of Scottish Local Authorities (COSLA) to address its Health and Wellbeing Executive Group on the likely impact of the spending review on the third sector.
- CCPS continued to conduct and publish its regular 'Provider Optimism' survey, initiated in 2009-10 in collaboration with the CBI to track trends in a range of key areas including operating surpluses, volume of business and deficit levels among third sector providers. Findings from the surveys were brought to the attention of key policy and decision makers through the CCPS Stakeholder Bulletin issued electronically to politicians, senior civil servants, local government officers and members and a range of other interests. During the year, the survey tool was modified to incorporate a specific focus on housing support, in collaboration with the Housing Support Enabling Unit.
- In April 2011, CCPS published the report of a major research project documenting the downward pressure on staff pay, terms and conditions. *Employment Conditions in the Scottish Social Care Voluntary Sector: Impact of Public Funding Constraints in the Context of Economic Recession* was authored by Dr Ian Cunningham, Department of Human Resource Management, University of Strathclyde, and commissioned by the Voluntary Sector Social Services Workforce Unit which ceased operations at the end of the year 2010-11. The report was widely disseminated, receiving good press coverage, and a range of follow-up activities were planned.
- One of these follow-up activities was a seminar for providers organised in collaboration with the STUC, Unite the Union, and the Scottish Social Services Council, at which the detail of the research was examined and a strategy outlined for further CCPS activity to take forward into 2012-13. During the year meanwhile, key findings from the research were included in CCPS responses to government consultations and to written evidence submitted to a range of parliamentary enquiries.
- In December 2011 CCPS gave evidence to the Scottish Parliament Local Government and Regeneration Committee in relation to its inquiry into payment of the Living Wage to public services workers. Evidence from CCPS showed that up to two-thirds of adult community care providers offer starting salaries that fall below the Living Wage threshold of £7.20 an hour, and that this is a direct result of the severe downward pressure on care costs arising from poor procurement practice. The Committee's subsequent report recognised the difficulties faced by the sector and broadly supported extension of the Living Wage to voluntary organisations through changes to procurement practice.
- During the year, CCPS was alerted by its members to a tender exercise in one council area where the hourly rate for care at home services was capped at £10.43. Following an exchange of correspondence with the council, CCPS determined to issue a Freedom of Information request to all Scottish councils asking them to identify the hourly rates paid for all adult care and support. The intention was to highlight current market trends in adult care and support, and assist members in relation to their own positioning within the market. The exercise was begun in November 2011, however the findings were not published until June 2012 due to the difficulties experienced by CCPS in obtaining satisfactory responses from all councils.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

- The Housing Support Enabling Unit research and published a range of information during the year intended to highlight trends in funding for housing support, in response to provider concerns relating to the removal of the ring-fence from Supporting People grant in 2009-10.
- As well as highlighting the impact of funding cuts to care and support, CCPS also invested this year in the development of a programme of support for providers considering legal challenges to specific funding decisions. On behalf of providers, CCPS sought counsel's opinion on a number of local authority policy decisions relating to the funding of care and support, and facilitated a discussion session between providers and interested members of the legal profession. This programme of work will be continued into 2012-13.
- Throughout the year, CCPS has taken every opportunity to promote its view that commissioning authorities should protect funding for high quality services that deliver good outcomes and have a positive impact on individuals and communities, rather than making across-the-board cuts to all services and all providers without reference to their effectiveness or value for money.

Public service reform

Discussion about public service reform has been led this year by the report of the Commission on the Future Delivery of Public Services (the "Christie Commission"), published in June 2011. CCPS submitted evidence to the Commission during the previous year and organised provider input to the debate, and was quoted in the final report itself. The Scottish Government's response to the report focused on four "pillars" of public service reform: prevention; integration; workforce development; and improved performance. The CCPS agenda for care and support, and the concerns of its members in relation to major associated policy developments, are reflected in these key pillars.

Health and social care integration

- CCPS members were given an early opportunity to discuss the integration of health and social care when the (then) Director of Health and Social Care Integration at the Scottish Government addressed a CCPS membership meeting. Subsequently, CCPS was invited to take part in a series of engagement events and benefited from a further discussion session with the Chief Social Work Adviser on the day that the Cabinet Secretary announced specific proposals to the Scottish Parliament.
- CCPS was subsequently invited to serve on the Scottish Government Delivery Group for Health and Community Care; the integration Bill Advisory Group; and the National Steering Group for Joint Strategic Commissioning, all of which put CCPS in an excellent position to influence the developing proposals and the eventual legislation.
- CCPS was also invited to give written and oral evidence to the Scottish Parliament Health and Sport Committee inquiry into health and social care integration, having previously issued a briefing in respect of a parliamentary debate on the subject in January 2011.
- ADSW invited CCPS to join an advisory group overseeing research into the evidence for a structural approach to integration; CCPS also worked jointly with the Long Term Conditions Alliance Scotland (LTCAS) and others on the development of "12 propositions for social care" and an associated major event held in September 2011.

Change Funds

The Change Funds are the mechanism by which the Scottish Government intends to shift the balance of public services from acute and crisis responses to prevention and early intervention.

- A working group of CCPS members was convened to inform our positioning in relation to the Change Fund for Older People's Services and the associated agenda for reshaping care for older people. CCPS was asked by the Scottish Government Joint Improvement Team to provide an overview of all 32 Change Plans from a third sector perspective.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

- Further work was undertaken with LTCAS, Voluntary Action Scotland (VAS) and others to secure resources for a programme of support for third sector engagement with the Change Fund and with the reshaping care agenda. This has resulted in a four-person team, to be hosted by LTCAS, to take this work forward in 2012-13: CCPS will serve on the project Steering Group.
- CCPS continued to serve on the National Development Group for Older People's Care convened by COSLA (Confederation of Scottish Local Authorities), and on the care home fees negotiating group, also convened by COSLA. The latter was successful in securing an increase of 2.75% to care home fees.
- A delegation from the CCPS Committee on Care and Support for Children and Young People met with the Minister for Children and Young People to learn more about the Change Fund for early years' services, and to outline concerns that the Fund should not be used to plug gaps in existing services.

Outcomes

Focusing on outcomes rather than inputs is seen as central to performance improvement, and CCPS has worked throughout the year to support its members to develop their own approach to measuring and monitoring outcomes.

- The Housing Support Enabling Unit has continued to develop and promote its web-based outcomes measurement tool, Better Futures. More than 30 organisations have now signed up to use the tool.
- CCPS worked with the Institute for Research and Innovation in Social Services (IRISS) to promote debate around commissioning for outcomes, and to take forward a demonstration project involving both commissioners and providers. This will be pursued during 2012-13.
- An advisory group of CCPS members was convened to inform the planning of a programme of activity around outcomes. The relevant CCPS web pages are now being refreshed, and a survey is underway designed to identify the variety of tools that providers are using to support their outcomes-related activity. This work will also be taken forward in 2012-13.
- CCPS submitted evidence to the Local Government and Regeneration Committee in relation to its inquiry into community planning and Single Outcome Agreements, and was subsequently invited to attend a meeting of the committee.

Providers & Personalisation

As noted above, CCPS was awarded major grant funding this year for its Providers & Personalisation (P&P) Programme, and during the year secured an agreement for a further three years funding. This has enabled us to employ a dedicated team for this piece of work, which was launched in October 2011 at a seminar for providers. P&P has subsequently organised a range of policy and practice exchange events and briefings, initiated a major research project in collaboration with the University of Strathclyde, and developed a valuable website resource for providers. P&P has also been asked by Scottish Government to facilitate a knowledge exchange programme for all the providers who have been awarded funding for capacity building for SDS. CCPS convened a Reference Group of its members to support the P&P programme and to advise the staff team.

- The Social Care (Self Directed Support) (Scotland) Bill was introduced to the Scottish Parliament in February 2012. CCPS was fully involved in developing the legislation, serving throughout the year on the Expert Steering Group, the National Strategy Implementation Group and the Research Advisory Group relating to the cost benefits of self-directed support, and meeting with the Minister for Public Health in July 2011 to discuss the draft legislation.
- CCPS was approached by Scotland Excel, the centre for expertise in local government procurement, to work with it on the development of a framework agreement for Individual Service Funds in the context of the SDS legislation. Discussions took place throughout the year and are ongoing.



CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

- CCPS also continued to engage in significant representational activity in one large city council area, where a radical whole-systems change to social care services is being introduced through a Resource Allocation System (RAS) and where significant reductions are being made in respect of the cost of some individuals' support.
- Providers have become increasingly concerned about the pace and scale of change, and CCPS has made numerous representations to the council on their behalf. As a result, CCPS was invited to take part in two scrutiny sessions set up by the council, and continues to pursue this area of work as the systems change is rolled out.

Commissioning and procurement

CCPS has worked for a number of years to draw attention to poor policy and practice in social care commissioning and procurement, and was pleased that these important local authority functions came under detailed and sustained scrutiny during the year.

- Audit Scotland undertook a detailed performance audit of social care commissioning this year, the report of which was published in March 2012. CCPS had previously sought the support of the Scottish Parliament Health and Sport Committee in calling for Audit Scotland to look at this area, and was invited by Audit Scotland to serve on the project advisory group. A number of focus groups for providers were organised as part of the project, and the resulting report reinforces many of the concerns expressed by CCPS since members first alerted it to the impact of poor commissioning. The Scottish Government has put in place a series of activities to improve commissioning and procurement, and has invited CCPS to play a key role in relation to them in 2012-13, including the development of a National Learning Framework.
- The Scottish Parliament Health and Sport Committee published a report on the regulation of care in November 2011 supporting CCPS's contention that the scrutiny body for care in Scotland has "far fewer teeth" in relation to poor commissioning and procurement relative to its powers of intervention over service delivery. The committee joined with CCPS in asking the Scottish Government to consider extending the scope of scrutiny in this area.
- CCPS issued a briefing to MSPs in relation to a Scottish Parliament debate on social care procurement in September 2011. Many of the speakers in the debate made reference to research published by CCPS earlier in the year (see above) documenting the downward pressure on care costs and on staff terms and conditions resulting from procurement exercises dominated by costs-cutting.
- This year, the European Commission published proposals to modernise EU public procurement policy, including specific plans to exempt social care services from the majority of detailed regulations. CCPS had strongly urged the commission to take these steps, both independently and through its European representative body, EASPD (European Association of Service Providers for Persons with a Disability), and warmly welcomed the proposals. CCPS has already been in touch with the Scottish Procurement Directorate to discuss the implications of the proposals for Scottish procurement regulations.
- CCPS continued to serve throughout the year on the Scottish Government Public Procurement Advisory Group chaired by the Minister for Enterprise. The group is being closely consulted on the policy proposals for the forthcoming Sustainable Procurement Bill, due to be introduced to the Scottish Parliament in 2013.
- Scotland Excel invited CCPS to be represented on two further working groups during the year, relating to the development of a national contract for residential child care and a new approach to home care commissioning.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

Regulation of care

In April 2011, Social Care and Social Work Improvement Scotland (SCSWIS) took over the regulation and scrutiny of care from its predecessor, the Care Commission. The (then) Chief Executive addressed CCPS members in June 2011, setting out the new direction of the organisation which included a risk-based approach to inspection. Within six months, following the collapse of the Southern Cross care home group and a specific incident of poor quality care in an Edinburgh care home, the name of the organisation was changed to the Care Inspectorate, and minimum frequency inspections for care homes were reintroduced. CCPS briefed both its member and key MSPs about these changes, and continued to work to influence developments in care regulation. Other developments in regulation during the year included:

- CCPS was invited to serve on a working group established by the Care Inspectorate to advise it on developing a new methodology for children's services inspections.
- The CCPS Committee on Care and Support for Children and Young People raised concerns about the approaching deadlines for registration and qualification of residential child care workers, and discussed the key issues with the Chief Executive and Registrar of the Scottish Social Services Council (SSSC).
- CCPS was asked to assist the Scottish Government once again in decision-making around this year's Voluntary Sector Development Fund, which allocated £1m to third sector care providers to support SSSC-related training programmes. This was the 10th year of operation of the VSDF, which was set up following sustained lobbying by CCPS.

Third sector collaboration

There was continuing interest during the year in different models for collaboration between third sector providers.

- CCPS updated and refreshed its website pages on collaboration, consortia and partnership working, providing links to a range of key resources and advice.
- A group of providers working with the Clyde Valley group of councils took part in an exploratory project to identify the areas where a "shared services" approach could realise efficiencies and cost savings. The project was taken forward with assistance from an independent third sector business support agency and the findings were anticipated early in 2012-13.

Services to members

- CCPS is represented on a wide range of Scottish Government advisory and working groups. During the year, membership of all working groups was reviewed, and new protocol on representation introduced.
- The CCPS website is one of the key sources of information and communication for provider issues. During the year, CCPS has continued to add and update high quality content. A major new development has been the development of a dedicated site for the Providers & Personalisation Programme, which features a rich array of resources, reports and links to support providers in preparing for personalisation and self-directed support.
- CCPS organised a range of seminars, membership meetings and briefings throughout the year on topics including health and social care integration; new arrangements for the regulation of care; the 2011 Scottish Government spending review; Audit Scotland's performance audit of social care commissioning; and employment conditions in the Scottish voluntary social care sector. These sessions were addressed by leading figures including the Director for Local Government and the Third Sector at The Scottish Government; the Chief Social Work Adviser; the President of ADSW (Association of Directors of Social Work); and the Chief Executive of the Care Commission.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

- Members continued to receive high quality briefing and information material throughout the year, including the quarterly Information Digest. Members also make regular use of the information-based peer support service offered by CCPS, whereby the expertise and experience of fellow members on particular topics of interest can be collected, collated and communicated.
- CCPS staff took advantage of several opportunities to promote members' key interests and concerns from the platforms of conferences and seminars organised by partner agencies, including the Long Term Conditions Alliance Scotland; the Scottish Federation of Housing Associations; the Scottish Government; and the Quality Scotland Voluntary Sector Network.
- CCPS continued to nurture its positive links with other organisations, particularly those whose interest in social care issues have been developing over the past year, including the Long Term Conditions Alliance Scotland (LTCAS), the Scottish Council for Voluntary Organisations (SCVO) and Voluntary Action Scotland (VAS). CCPS remains a member of Social Enterprise Scotland, SCVO, and the European membership association, EASPD.

As noted in the overview above, membership remained stable during 2011-12. Member organisations manage a total combined income in excess of £1bn, of which an average of 74% per organisation relates to publicly funded service provision. They employ a combined total of more than 45,000 staff and support approximately 270,000 people and their families.

Plans for future periods

The CCPS board and membership have endorsed a revised strategic plan for the coming year, focusing on the same key priorities and building on the achievements of 2011-12, and carrying forward our key aims – to *Champion, Challenge, Prepare and Support*. Major features will be:

- Developing and pressing the case for adequate **funding for voluntary sector services**, in the light of the findings of our Freedom of Information exercise into hourly rates for care support, begun in 2011-12 and published in June 2012
- Highlighting the need for commissioning authorities to recognise the importance of **workforce development** in the third sector, and the costs associated with it
- Ensuring that third sector providers are informed and supported as proposals for **health and social care integration** are taken forward
- Continuing to influence policy and practice in relation to **commissioning, procurement and tendering** by building on the recommendations of Audit Scotland's influential report on social care commissioning, and through our membership of the National Steering Group on Joint Strategic Commissioning
- Taking forward our major programme of work on **Providers & Personalisation** and supporting providers to play their full part in the implementation of self-directed support
- Ensuring that CCPS itself continues to develop as a **strong voice on behalf of care and support providers** in Scotland.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Financial Review

During the year income exceeded expenditure by £53,287 (2011: £34,870); there was a positive movement in funds of £20,743 (2011: £83,500) for unrestricted funds and a positive movement of £32,544 (2011: negative £48,630) for restricted funds. With total funds brought forward of £292,218 this leaves total funds to carry forward of £345,505 of which £286,524 (2011: £265,781) relates to unrestricted funds and £59,891 (2011: £26,437) relates to restricted funds.

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

Reserves Policy

It is the policy of the directors to maintain unrestricted reserves not designated or invested in tangible fixed assets (which are the free reserves of the charity) at a level which equates to three months of budgeted expenditure (£140,900). The Board has continued to designate a sum of £47,580 for the Pensions Deficit Fund and carries forward £68,768 for the Development Fund at the end of the year (see note 9 in the Notes to the Financial Statements). Remaining free reserves stand at £169,992, representing 121% of the target but with a projected deficit for 2012-13 there may be some draw down of reserves required.

Directors Responsibilities Statements

The Directors 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;
- (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 charity 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

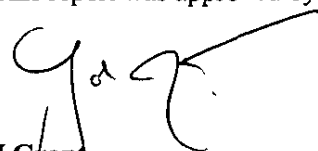
Statement of disclosure to the auditor

- (a) so far as the Board of Directors are aware, there is no relevant audit information of which the company's auditors are unaware, and
- (b) the Board of Directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005), the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

Approval

This report was approved by the Board of Directors on 15 August 2012 and signed on their behalf by:



J Grant
Treasurer

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

We have audited the financial statements of CCPS - Coalition of Care and Support Providers in Scotland for the year ended 31 March 2012 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the directors, as a body, in accordance with section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the company's members and the directors those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

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.

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 responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards of Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition we read all the financial and non financial information in the Directors' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2012 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 applicable to smaller Entities; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

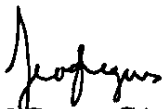
In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

Matters on which we are required to report by exception

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

- the charitable company has not kept proper and adequate accounting records 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 or 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 exemption available in preparing the Directors' Annual Report.



Michael Crerar CA (Senior Statutory Auditor)
For and behalf of Geoghegans, Statutory Auditor
6 St Colme Street
Edinburgh EH3 6AD

15 August 2012

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
for the year ended 31 March 2012

	Notes	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
Incoming Resources					
Incoming resources from generated funds:					
Grants and donations	3	1,500	196,000	197,500	339,854
Bank interest		1,045	-	1,045	725
Incoming resources from charitable activities:					
Subscriptions		223,056	-	223,056	196,784
Conference income		-	-	-	54,065
Events income		4,300	12,200	16,500	9,625
Other income		2,000	12,499	14,499	15,205
Total incoming resources		<u>231,901</u>	<u>220,699</u>	<u>452,600</u>	<u>616,258</u>
Resources Expended					
Charitable activities		190,788	188,155	378,943	562,026
Governance costs		<u>20,370</u>	<u>-</u>	<u>20,370</u>	<u>19,362</u>
Total resources expended	4	<u>211,158</u>	<u>188,155</u>	<u>399,313</u>	<u>581,388</u>
Net Movement in Funds	5	20,743	32,544	53,287	34,870
Funds brought forward		<u>265,781</u>	<u>26,437</u>	<u>292,218</u>	<u>257,348</u>
Funds Carried Forward		<u>£ 286,524</u>	<u>£ 58,981</u>	<u>£ 345,505</u>	<u>£ 292,218</u>

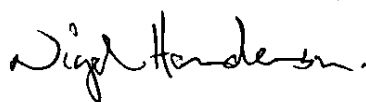
CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

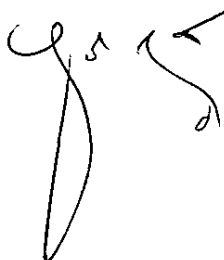
BALANCE SHEET at 31 March 2012

	Notes	2012	2011
Fixed Assets			
Tangible Assets	7	<u>801</u>	<u>725</u>
Current Assets			
Debtors	8	15,787	13,407
Cash at bank and in hand		<u>354,074</u>	<u>308,006</u>
		<u>369,861</u>	<u>321,413</u>
Current Liabilities			
Trade creditors		10,203	10,937
Other creditors		11,512	11,588
Accruals and deferred income		<u>3,442</u>	<u>7,395</u>
		<u>25,157</u>	<u>29,920</u>
Net Current Assets		<u>344,704</u>	<u>291,493</u>
Net Assets		<u>£ 345,505</u>	<u>£ 292,218</u>
Funds			
Unrestricted funds	9	286,524	265,781
Restricted funds	9	<u>58,981</u>	<u>26,437</u>
		<u>£ 345,505</u>	<u>£ 292,218</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 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved and authorised for issue by the Board of Directors on 15 August 2012 and signed on its behalf by:


N J Henderson
Convenor


J Grant
Treasurer

Company Number: SC279913

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2012

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have also been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP) issued in March 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006.

The charity has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small charity.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income

Membership subscriptions, grants, conference and other income are accounted for when receivable by the charity. Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income

Bank interest is accounted for when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. The charity is not registered for VAT and expenditure therefore includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

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 4.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2012

1 Accounting policies (continued)

Pension costs

CCPS is a member of the Scottish Voluntary Sector Pension Scheme (the Scheme) which is a multiple employer defined benefit scheme. This Scheme closed to future accrual on 31 March 2010. As it is not possible to confirm CCPS's share of the underlying assets and liabilities of the Scheme it is accounted for as defined contribution scheme with costs equal to the contributions made for the accounting period.

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.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £500 are not capitalised.

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

Office equipment – 3 years straight line basis.

Fund accounting

Funds held by the charity 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 charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

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 charity.

2 Legal status of the charity

The charity is a company limited by guarantee and not having a share capital. That liability of each member in the event of winding up is limited to £1.

3 Grants and donations

	Unrestricted Funds	Restricted Funds	2012 Total	2011 Total
<i>Scottish Government :</i>				
Housing Support Enabling Unit	1,500	96,000	97,500	120,640
Workforce Unit	-	-	-	210,564
SDS Providers and Personalisation Programme	-	100,000	100,000	-
<i>Other:</i>				
Big Lottery Fund – Investing in Ideas (WF Unit)	-	-	-	8,650
	<u>£ 1,500</u>	<u>£ 196,000</u>	<u>£ 197,500</u>	<u>£ 339,854</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2012

4	Total Resources Expended	Basis of Allocation	Core Activities	Governance	P + P Programme	HS Unit	Total 2012	Total 2011
	Costs directly allocated to activities							
	Staff costs	Staff time	128,536	13,789	25,203	72,826	240,354	332,459
	Travel	Direct	7,025	-	1,668	1,494	10,187	5,210
	Printing	Direct	3,891	-	1,085	2,740	7,716	11,822
	Website development	Direct	476	-	330	-	806	1,983
	CCPS events	Direct	7,930	-	13,124	9,295	30,349	16,636
	Office costs share	Usage	7,341	3,031	740	5,391	16,503	41,473
	Conference expenditure	Direct	825	-	-	1,627	2,452	43,295
	Membership EASPD	Direct	2,701	-	-	-	2,701	3,027
	Subscriptions/publications	Direct	2,156	-	18	246	2,420	1,211
	Research/consultancy	Direct	4,147	-	10,990	-	15,137	22,196
	Audit fees	Direct	-	1,980	-	-	1,980	2,146
	Accountancy fees	Direct	-	1,320	-	-	1,320	1,431
	Outcomes framework costs	Direct	-	-	-	26,601	26,601	7,033
	Bad debts	Direct	-	-	-	250	250	-
	Support costs allocated to activities							
	Staff costs	Staff time	11,871	-	-	8,068	19,939	60,297
	Office costs share	Usage	7,341	-	184	1,348	8,873	15,614
	Research/consultancy	Direct	-	-	-	-	-	2,083
	Stationery	Direct	1,241	-	344	760	2,345	931
	Computer costs	Direct	166	-	-	1,376	1,542	2,127
	Depreciation	Direct	184	-	219	179	582	1,109
	Insurance	Direct	795	-	-	-	795	939
	Trustee indemnity insurance	Direct	-	250	-	-	250	260
	Life Assurance costs	Direct	598	-	-	358	956	907
	Training	Direct	95	-	199	-	294	1,424
	IT support	Direct	2,979	-	-	1,492	4,471	5,232
	Bank charges	Direct	490	-	-	-	490	543
	Total resources expended		£ 190,788	£ 20,370	£ 54,104	£134,051	£ 399,313	£ 581,388

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2012

5	Net movement in funds	2012	2011
		£	£
	This is stated after charging:		
	Depreciation	582	1,109
	Auditors' remuneration	<u>2,750</u>	<u>2,985</u>

6 Staff costs

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 charity had a personal interest in any contract or transaction entered into by the charity during the year (2011: None).

The staff costs were:

	2012	2011
Salaries and wages	204,369	317,890
Social Security costs	21,346	32,689
Pension	12,168	20,670
Pension deficit contributions	<u>22,410</u>	<u>21,507</u>
	<u>£ 260,293</u>	<u>£ 392,756</u>

No employee (2011: None) received emoluments of more than £60,000 in the year.

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

Directors (Units)	2	3
Policy and Development	4	5
Administration and support	<u>2</u>	<u>3</u>
	<u>8</u>	<u>11</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2012

7 Tangible fixed assets

	Office Equipment
Cost	
At 31 March 2011	25,670
Additions	658
Disposals	-
At 31 March 2012	<u>26,328</u>
Depreciation	
At 31 March 2011	24,945
Charge for the year	582
Disposals	-
At 31 March 2012	<u>25,527</u>
Net book value	
At 31 March 2012	<u>£ 801</u>
At 31 March 2011	<u>£ 725</u>

8 Debtors	2012	2011
Trade debtors	789	4,140
Prepayments	<u>14,998</u>	<u>9,267</u>
	<u>£ 15,787</u>	<u>£ 13,407</u>

9 Funds	31 March 2011	Incoming Resources	Resources Expended	31 March 2012
<i>Unrestricted:</i>				
General Fund	147,033	231,901	(208,758)	170,176
<i>Designated:</i>				
Development Fund	71,168	-	(2,400)	68,768
Pensions Deficit Fund	<u>47,580</u>	<u>-</u>	<u>-</u>	<u>47,580</u>
	<u>265,781</u>	<u>231,901</u>	<u>(211,158)</u>	<u>286,524</u>
<i>Restricted:</i>				
HS Enabling Unit Fund	26,437	120,699	(134,051)	13,085
SDS Providers and Personalisation Programme	<u>-</u>	<u>100,000</u>	<u>(54,104)</u>	<u>45,896</u>
	<u>26,437</u>	<u>220,699</u>	<u>(188,155)</u>	<u>58,981</u>
	<u>£ 292,218</u>	<u>£ 452,600</u>	<u>£ (399,313)</u>	<u>£ 345,505</u>

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CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2012

9 Funds (continued)

	General Funds (Unrestricted)	HS Enabling Unit Fund (Restricted)	SDS Providers & Personalisation Programme (Restricted)	Total
Tangible fixed assets	184	178	439	801
Net current assets	286,340	12,907	45,457	344,704
Net assets	£ 286,524	£ 13,085	£ 45,896	£ 345,505

Housing Support Enabling Unit Fund (restricted)

The Housing Support Enabling Unit Fund is a project funded by the Scottish Government Housing Options and Support Division to assist and support Independent service providers in relation to their provision of housing support.

Providers and Personalisation Project Fund (restricted)

The Providers and Personalisation Project is funded by the Scottish Government Adult Care and Support Division (Self Directed Support Branch) and the Third Sector Division to assist and support service providers in relation to the developing agenda for personalisation and self directed support.

Development Fund (designated)

The Development Fund relates to income generated and surpluses returned by the Workforce Unit (wound up at the end of March 2011 on completion of its work) set aside for the purpose of funding development work within CCPS, with particular reference to workforce issues.

Pension Deficit Fund (designated)

The Pension Deficit Fund relates to monies set aside to help meet future contributions payable to meet the charity's share of the Scottish Voluntary Sector Pension Scheme deficit.

10 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 4% of pensionable salaries. Employer pension contributions payable in the year were £12,168 (2011: £20,670).

(b) *Defined benefit pension arrangements*

CCPS participates in the Scottish Voluntary Sector Pension Scheme (the Scheme). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and was contracted out of the state scheme until 31 March 2010, when the scheme was closed to further accrual.

From 1 October 2007 CCPS operated a final salary with a 1/60th accrual rate benefit structure for active members until the date of Scheme closure on 31 March 2010.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2012

10 Pension Commitments (continued)

The Scheme closed to future accrual on 31 March 2010. There is currently no intention to wind-up the Scheme and it continues in paid-up form.

The Trustee commissions an actuarial valuation of the Scheme every 3 years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to individual participating employers. This is because the scheme is a multi-employer scheme where the scheme assets are co-mingled for investment purposes and benefits are paid from total scheme assets. Accordingly, due to the nature of the Scheme, the accounting charge for the period under the FRSSE (2008) represents the employer contribution payable.

The last formal valuation of the Scheme was performed as at 30 September 2008 by a professionally qualified actuary using the Projected Unit Method. The market value of the Scheme's assets at the 30 September 2008 was £45.1 million. The valuation revealed a shortfall of assets compared with the value of liabilities of £20.438 million (equivalent to a past service funding level of 68.8%).

The financial assumptions underlying the valuation as at 30 September 2008 were as follows:

	%pa
• Investment return pre retirement	6.8
• Investment return post retirement	4.6
• Rate of salary increase	4.2 for five years and 4.7 pa thereafter
• Rate of pension increases:	
For pensionable service pre 6 April 2005	3.0
For pensionable service post 5 April 2005	2.3
• Rate of price inflation	3.2

The funding update at the 30 September 2010 revealed that the estimated past service funding level has increased to 81%, and the shortfall of assets compared with the value of liabilities has fallen to an estimated £15.12m. This is primarily due to positive investment returns over the period concerned, the settlement of employer debts on leaving, the change in basis of pension increases from RPI to CPI and the changes in actuarial assumptions.

If an actuarial valuation reveals a shortfall of assets compared to liabilities the Trustee must prepare a recovery plan setting out the steps to be taken to make up the shortfall.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2012

10 Pension Commitments (continued)

From 1 April 2010 a new recovery plan came into effect, following the finalisation of the 2008 valuation. Under the recovery plan CCPS is required to make lump sum payments of £21,507 pa, increasing annually in line with the salary assumption used in the valuation. Payments for the year to 31 March 2012 were £22,410.

If the valuation assumptions are borne out in practice this pattern of contributions should be sufficient to eliminate the past service deficit arising from the 2005 and 2008 valuations, on an on-going funding basis, by 31 March 2022. The required level of deficit contributions will fall by 30 September 2018.

A copy of the recovery plan must be sent to the Pensions Regulator. The Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example the Regulator could require that the Trustee strengthens the actuarial assumptions (which would increase the scheme liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Scheme (which would effectively amend the terms of the recovery plan).

The recovery plan from the 2008 valuation has been submitted to the Pensions Regulator. The actuarial valuation as at 30 September 2011 is still in progress as has not yet been finalised and therefore this document must still refer to the 2008 valuation, being the last finalised valuation. The results of the 2011 valuation will be advised to employers in due course.

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Scheme. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up.

The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme (calculated on a buyout basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Scheme. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Scheme's liability attributable to employment with the leaving employer compared to the total amount of the Scheme's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any "orphan" liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Scheme liabilities, Scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

CCPS has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Scheme based on the financial position of the Scheme as at 30 September 2011. As of this date the estimated employer debt for CCPS was £686,600.